

**DAFTAR NEGARA YANG MEMILIH INDONESIA UNTUK MENJALANKAN PERTUKARAN INFORMASI  
(DAFTAR PER 31 DESEMBER 2017)**

No.	Nama Negara	Instrumen Hukum
1	Argentina	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
2	Australia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
3	Austria	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
4	Belgium	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
5	Bermuda	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
6	Brazil	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 – Activated on 21 December 2017
7	Bulgaria	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 – Activated on 21 December 2017
8	Cayman Islands	CbC MCAA – Activated on 21 December 2017
9	Chile	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 – Activated on 31 July 2017
10	Colombia	CbC MCAA – Activated on 21 December 2017
11	Croatia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
12	Cyprus	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
13	Czech Republic	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
14	Denmark	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
15	Estonia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
16	France	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
17	Germany	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
18	Greece	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
19	Guernsey	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
20	Hungary	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
21	Iceland	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
22	India	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
23	Ireland	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
24	Isle of Man	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
25	Italy	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
26	Japan	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
27	Jersey	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017

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28	Korea	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
29	Latvia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
30	Liechtenstein	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 – Activated on 21 December 2017
31	Lithuania	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
32	Luxembourg	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
33	Malaysia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2018 – Activated on 31 July 2017
34	Malta	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
35	Mauritius	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
36	Mexico	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
37	Netherlands	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
38	New Zealand	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
39	Norway	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
40	Poland	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
41	Portugal	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
42	Russia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
43	Singapore	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 – Activated on 21 December 2017
44	Slovak Republic	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
45	Slovenia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
46	South Africa	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
47	Switzerland	CbC MCAA – Effective for taxable periods starting on or after 1 January 2018 – Activated on 1 December 2017
48	United Kingdom	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
49	Uruguay	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 – Activated on 31 July 2017