

REGULATION OF THE MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA  
NUMBER 49/PMK.03/2019  
ON  
IMPLEMENTATION GUIDELINES ON MUTUAL AGREEMENT PROCEDURE

BY THE BLESSINGS OF ALMIGHTY GOD

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that Indonesia as a member of G20 needs to adjust to the international developments in the field of taxation regarding the implementation of the minimum standards in the action plan 14 of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project on more effective international tax disputes prevention and resolution;
  - b. that for more effective international tax disputes prevention and resolution, it is necessary to establish a set of regulation that provides more legal certainties, primarily regarding procedures, periods, and processes of requests for the implementation of the mutual agreement procedure;
  - c. that the provision regarding the implementation guidelines on the mutual agreement procedure had been regulated in Regulation of the Minister of Finance Number 240/PMK.03/2014 on Implementation Guidelines on Mutual Agreement Procedure, but have not fully conformed to the minimum standards in the action plan 14 of the OECD/G20 BEPS project and have not been able to provide legal certainty, primarily regarding

procedures, periods, and processes of requests for the implementation of mutual agreement procedure;

- d. that based on considerations as referred to in point a, point b and point c, and in order to implement the provisions of Article 59 of Government Regulation Number 74 of 2011 on Taxation Rights and Obligations Fulfillment Procedure, it is necessary to establish Regulation of the Minister of Finance on Implementation Guidelines on Mutual Agreement Procedure;

- Observing : 1. Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3262) as amended several times and last by Law Number 16 of 2009 on Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999);
2. Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to the State Gazette of the Republic of Indonesia Number 3263) as amended several times and last by Law Number 36 of 2008 on the Fourth Amendment to Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 2008 Number 133, Supplement to the State Gazette of Republic of Indonesia Number 4893);
  3. Government Regulation Number 74 of 2011 on Taxation Rights and Obligations Fulfillment Procedure (State Gazette of the Republic of Indonesia of 2011 Number 162, Supplement to the State Gazette of the Republic of Indonesia Number 5268);

HAS DECIDED:

To issue : REGULATION OF THE MINISTER OF FINANCE ON IMPLEMENTATION GUIDELINES ON MUTUAL AGREEMENT PROCEDURE.

CHAPTER I  
GENERAL PROVISIONS

Article 1

In this Ministerial Regulation:

1. Law on General Provisions and Tax Procedures, hereinafter referred to as Law, means Law Number 6 of 1983 on General Provisions and Tax Procedures, as amended several times and last by Law Number 16 of 2009 on Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures to Become Law.
2. Double Tax Avoidance Agreement, hereinafter referred to as Tax Treaty, means an agreement between the Indonesian Government and the Government of the treaty partner country or the treaty partner jurisdiction for the avoidance of double taxation and the prevention of fiscal evasion.
3. Treaty Partner Country or Treaty Partner Jurisdiction, hereinafter referred to as Treaty Partner, means a country or a jurisdiction bound with the Indonesian Government upon the Tax Treaty.
4. Tax Authority of the Treaty Partner Country or Treaty Partner Jurisdiction, hereinafter referred to as Tax Authority of the Treaty Partner, means tax authority in the treaty partner country or jurisdiction authorized to implement the Tax Treaty provisions.
5. Mutual Agreement Procedure, hereinafter abbreviated as MAP, means the administrative procedure stipulated in the Tax Treaty to resolve issues arising from the application of Tax Treaty.

6. Competent Authority related to the implementation of the MAP, hereinafter referred to as Competent Authority, means the officials of Indonesia or the officials of Treaty Partner authorized to implement MAP as stipulated in Tax Treaty.
7. Mutual Agreement means the results agreed upon in the application of Tax Treaty by the Competent Authorities of both Government of Indonesia and the Government of Treaty Partner regarding the implementation of MAP.
8. Transfer Pricing means the determination of price in related party transaction.
9. National of Indonesia (*Warga Negara Indonesia*) who submits the request for the application of MAP, hereinafter abbreviated as WNI, means a National of Indonesia who, based on the legal provisions regarding nationality, is a tax resident of the Treaty Partner.
10. Applicant means a tax resident of Indonesia and WNI.

## CHAPTER II

### SUBMISSION OF REQUEST FOR APPLICATION OF MAP

#### Article 2

- (1) Tax resident of Indonesia may submit the request for the application of MAP to Director General of Taxes as the Competent Authority of Indonesia, in the event that tax treatments of Tax Authority of Treaty Partner are not in accordance with the provisions of the Tax Treaty.
- (2) Tax treatments of Tax Authority of Treaty Partner that are not in accordance with the provisions of the Tax Treaty as referred to in section (1) consist of:
  - a. imposition of tax by Tax Authority of Treaty Partner giving rise to double taxation as a result of:
    - 1) Transfer Pricing adjustments;
    - 2) adjustments regarding the presence and/or the profits of permanent establishments; and/or
    - 3) adjustments on other incomes subject to tax;

- b. imposition of taxes including income tax withholding or collection by Treaty Partner that are not in accordance with the provisions of the Tax Treaty;
  - c. determination of the status as a taxable resident by the Tax Authority of Treaty Partner;
  - d. discriminatory tax treatment by the Treaty Partner; and/or
  - e. interpretation of the provisions of the Tax Treaty.
- (3) Apart from the request for the application of MAP by tax resident of Indonesia, as referred to in section (1), such request may also be submitted by:
- a. WNI through Director General of Taxes;
  - b. Director General of Taxes; or
  - c. Tax Authority of the Treaty Partner through the Competent Authority of the Treaty Partner in accordance with the provisions of the Tax Treaty.
- (4) The request for the application of MAP as referred to in section (3) point a is submitted upon any form of discrimination by Treaty Partner that contravenes with the provisions regarding non-discrimination as regulated in the Tax Treaty.
- (5) The request for the application of MAP by Director General of Taxes as referred to in section (3) point b may be submitted in the event of:
- a. avoiding double taxation resulted from Transfer Pricing Adjustment made by Director General of Taxes by proposing a corresponding adjustment of the income tax base of domestic tax resident of Treaty Partners;
  - b. following up the request for advance pricing agreement/APA submitted by tax resident of Indonesia including its enactment for the taxable year prior to the advance pricing agreement, in accordance with the provisions of the regulation on the procedures of establishment and implementation of advance pricing agreement/APA; and/or
  - c. interpreting the provisions of the Tax Treaty.

- (6) The request for the application of MAP as referred to in section (3) point b and point c may be submitted by tax resident of Indonesia in parallel with the request for:
  - a. objection as referred to in Article 25 of the Law;
  - b. appeal as referred to in Article 27 of the Law; or
  - c. reduction or cancellation of the incorrect notice of tax assessment as referred to in Article 36 section (1) point b of the Law.
- (7) In the event that request for the application of MAP is submitted in parallel with the request as referred to in section (6), the matters submitted for the request for the application of MAP must be covered in the dispute matters as submitted in the latter request.
- (8) The request for the application of MAP as referred to in section (1) and section (3) must not suspend:
  - a. the obligation to pay tax payable; and
  - b. the execution of tax collection,in accordance with the provisions of legislation on taxation.

### Article 3

- (1) The request for the application of MAP submitted by the Applicant must meet the following requirements:
  - a. is written in Bahasa Indonesia;
  - b. expresses the matters that are not in accordance with the implementation of the provisions of the Tax Treaty according to the Applicant;
  - c. is filed within the time limit as regulated in the Tax Treaty or not later than 3 (three) years, if not regulated in the Tax Treaty, starting from:
    - 1) the date of notice of tax assessment;
    - 2) the date of proof of payment, withholding, or collection of the income tax; or
    - 3) the notification of tax treatment not in accordance with the provision of the Tax Treaty.
  - d. is signed by the Applicant or their representative, as referred to in Article 32 section (1) of the Law; and
  - e. is enclosed with:

- 1) certificate of domicile or another document which shows the identity of the domestic tax resident of the Treaty Partner in relation to the request for the application of MAP, as referred to in Article 2 section (2) point a and point b;
  - 2) list of information and/or evidence or statement by the Applicant which indicates that tax treatments by Tax Authority of Treaty Partner are not in accordance with the provision of the Tax Treaty, as referred to in Article 2 section (2) and section (4); and
  - 3) written statement which expresses compliance of the Applicant to provide information as referred to in point 2) completely and in a timely manner.
- (2) The request for the application of MAP, as referred to in Article 2 section (3) point b and point c is filed within the time limit as regulated in the Tax Treaty.
- (3) The request for the application of MAP as referred to in section (1) and Article 2 section (3) point c is submitted to the Director General of Taxes through:
- a. the Head of Tax Office where the tax resident of Indonesia is registered; or
  - b. the Director of International Taxation, in the event of the request for the application of MAP submitted by:
    - 1) WNI; or
    - 2) the Competent Authority of Treaty Partner.
- (4) The request for the application of MAP as referred to in section (1) is submitted:
- a. directly;
  - b. by mail with proof of delivery; or
  - c. by using the following methods:
    - 1) freight forwarding company or courier services company with proof of delivery; or
    - 2) certain channels specified by Director General of Taxes in accordance with the development of information technology.

- (5) The request for the application of MAP as referred to in section (1) is prepared using the format in accordance with the example attached in:
  - a. Annex A.1., for an Applicant that is a tax resident of Indonesia; or
  - b. Annex A.2., for an Applicant that is a WNI, as integral parts of this Ministerial Regulation.
- (6) Written statement as referred to in section (1) point e point 3) is prepared using the format in accordance with the example attached in Annex A.3. as an integral part of this Ministerial Regulation.

### CHAPTER III

#### PROCESSING OF REQUEST FOR APPLICATION OF MAP

##### Article 4

- (1) The request for the application of MAP as referred to in Article 3 section (3) is assessed for its:
  - a. completeness of the fulfillment of the requirements of the request for the application of MAP based on the provisions as referred to in Article 3 section (1) or section (2); and
  - b. conformity of the matters submitted for the request for the application of MAP with tax treatments that are eligible for the submission of the request for the application of MAP as referred to in Article 2 section (2), section (3), point c, or section (4),  
in order to determine whether or not the request for the application of MAP can be processed.
- (2) Director General of Taxes processes the result of the assessment as referred to in section (1) regarding the request for the application of MAP submitted by the Applicant, by issuing:
  - a. a written notification to the Applicant stating that the request for the application of MAP can be processed and a written request for the implementation of MAP to the Competent Authority



of Treaty Partner, in the event that the request for the application of MAP meets the requirements and the conformity of the matters; or

- b. a refusal letter regarding the request for the application of MAP to the Applicant that states the basis of refusal, in the event that the request for the application of MAP does not meet the requirements and/or does not meet the conformity of the matters, within a period of no longer than 1 (one) month since the request for the application of MAP is received.
- (3) Director General of Taxes processes the result of the assessment as referred to in section (1) regarding the request for the application of MAP submitted by the Competent Authority of the Treaty Partner, by issuing:
    - a. a written notification to the Competent Authority of the Treaty Partner and to the tax resident of Indonesia to which the request for the application of MAP is related, stating that the request for the application of MAP can be processed, in the event that the request for the application of MAP meets the requirements; or
    - b. a refusal letter regarding the request for the application of MAP to the Competent Authority of the Treaty Partner that states the basis of refusal, in the event that the request for the application of MAP does not meet the requirements, within a period of no longer than 1 (one) month since the request for the application of MAP is received.
- (4) In the event that the period as referred to in section (2) and section (3) is exceeded and Director General of Taxes has not issued any written notification, the request for the application of MAP is deemed to be processed.
  - (5) Upon the request for the application of MAP as referred to in Article 2 section (3) point b, Director General of Taxes issues:
    - a. a written request for the implementation of MAP to the Competent Authority of Treaty Partner; and

- b. a written notification regarding the submission of the request for the implementation of MAP as referred to in point a, to the tax resident of Indonesia to which the request for the application of MAP is related.
- (6) In the event that the request for the implementation of MAP to the Competent Authority of the Treaty Partner as referred to in section (2) point a and section (5) point a does not receive a written response from the Competent Authority of the Treaty Partner within a period of not later than 8 (eight) months from the submission of the request for the implementation of MAP, Director General of Taxes issues a written notification to:
- a. the Applicant or the tax resident of Indonesia to which the request for the application of MAP is related, stating that the request for the application of MAP is not to be processed; and
  - b. the Competent Authority of the Treaty Partner stating that the request for the implementation of MAP is withdrawn.
- (7) Upon the refused request for the application of MAP as referred to in section (2) point b, and the not to be processed request for the application of MAP as referred to in section (6) point a, the Applicant may re-submit the request for the application of MAP, insofar as the time limit as referred to in Article 3 section (1) point c has not been exceeded.

#### Article 5

- (1) Director General of Taxes carries out negotiation with the Competent Authority of the Treaty Partner within a time period of 24 (twenty-four) months, starting from:
- a. the receipt of the written request for the implementation of MAP from the Competent Authority of the Treaty Partner as referred to in Article 2 section (3) point c; or
  - b. the notification of the request for the implementation of MAP to the Competent Authority of the Treaty

Partner as referred to in Article 4 section (2) point a and section 5 point a.

- (2) Negotiation as referred to in section (1) is carried out by way of:
  - a. direct meeting;
  - b. phone call;
  - c. video conference; and/or
  - d. other channels agreed by both Director General of Taxes and the Competent Authority of the Treaty Partner.
- (3) Director General of Taxes appoints delegates for negotiation in relation with the negotiation, as referred to in section (1).
- (4) The results of the negotiation as referred to in section (1) are documented in the Mutual Agreement which may contain the agreement or disagreement over the matters submitted for request for the application of MAP.
- (5) The Mutual Agreement which contains disagreement as referred to in section (4) may occur in the event of the following conditions:
  - a. negotiation results in an agreement to make a Mutual Agreement that contains the disagreement;
  - b. negotiation does not result in any agreement until the end of the time limit as referred to in section (1);
  - c. negotiation is carried out in parallel with the process of appeal as referred to in Article 2 section (6) point b and until the appeal is decided, the negotiation has not resulted in any agreements;
  - d. the statute of limitation as regulated in the Law has been exceeded for the taxable year, the fraction of taxable year, or the taxable period covered in the request for the application of MAP has not resulted in any agreements; or
  - e. tax resident of Indonesia takes part in tax amnesty program as regulated in the provisions of legislation on taxation, for the taxable year, the fraction of taxable year, or the taxable period covered in the request for the application of MAP.

- (6) Director General of Taxes processes the result of the negotiation, as referred to in section (4) by issuing a decision letter within a period of no longer than 1 (one) month, since:
  - a. the receipt of written notification from the Competent Authority of the Treaty Partner, stating that the Mutual Agreement is to be processed; and
  - b. the submission of written notification to the Competent Authority of the Treaty Partner, stating that the Mutual Agreement is to be processed.
- (7) The decision letter as referred to in section (6) is prepared using the format in accordance with the example attached in:
  - a. Annex B.1., for Mutual Agreement in relation with Double Taxation; or
  - b. Annex B.2., for Mutual Agreement in relation with others than Double Taxation,as integral parts of this Ministerial Regulation.
- (8) The decision letter as referred to in section 6 is delivered to:
  - a. the Applicant;
  - b. the tax resident of Indonesia to which the request for the application of MAP is related as referred to in Article 2 section (3) point b and point c; and/or
  - c. the working unit under Directorate General of Taxes authorized to process.

#### Article 6

- (1) In conducting the negotiation as referred to in Article 5 section (1):
  - a. the Applicant must submit information and/or evidence or statement as referred to in Article 3 section (1) point e point 2), directly to Director General of Taxes through Director of International Taxation, in the form of hard copy and electronic, no longer that 2 (two) months after:

- 1) the issuing date of the written notification stating that the request for the application of MAP is to be processed as referred to in Article 4 section (2) point a; or
  - 2) the elapsing of 1 (one) month time limit, that the request for the application of MAP submitted by the Applicant is deemed to be processed as referred to in Article 4 section (4).
- b. Director General of Taxes is authorized to:
- 1) ask for information and/or evidence or statement, other than those as referred to in Article 3 section (1) point e point 2, to:
    - a) the Applicant;
    - b) the tax resident of Indonesia to which the request for the application of MAP is related as referred to in Article 2 section (3) point b and point c; and/or
    - c) other parties concerned;
  - 2) carry out a review with the Applicant, the tax resident of Indonesia to which the request for the application of MAP is related as referred to in Article 2 section (3) point b and point c, and/or other parties concerned;
  - 3) visit the place of business of the Applicant and/or the tax resident of Indonesia to which the request for the application of MAP is related as referred to in Article 2 section (3) point b and point c;
  - 4) exchange tax information regarding MAP to the Tax Authority of the Treaty Partner; and/or
  - 5) conduct a tax audit for other purposes regarding the MAP in order to obtain information and/or evidence or statement necessary in relation to the completion of the MAP.
- (2) For the purpose of the negotiation as referred to in Article 5 section (1), the Competent Authority of the Treaty

Partner may request for information and/or evidence or statement to the parties as referred to in section (1) point b point 1).

- (3) The request for information and/or evidence or statement as referred to in section (2) is only executed through:
  - a. the exchange of information procedure based on the request to Director General of Taxes as regulated in the Tax Treaty or international agreement on the exchange of tax information; and/or
  - b. direct request to the delegates of the negotiation as referred to in Article 5 section (3) during the process of the negotiation.
- (4) Director General of Taxes terminates the negotiation as referred to in Article 5 section (1), in the event that:
  - a. the Applicant does not submit the information and/or evidence or statement within the time limit as referred to in section (1) point a; or
  - b. the Competent Authority of the Treaty Partner requests for information and/or evidence or statement not in accordance with the provisions as referred to in section (3).
- (5) Director General of Taxes delivers a written notification regarding the termination of the negotiation as referred to in section (4) to:
  - a. the Applicant;
  - b. the tax resident of Indonesia to which the request for the application of MAP is related; and/or
  - c. the Competent Authority of the Treaty Partner.
- (6) Written notification as referred to in section (5) point a and point b is prepared using the format in accordance with the example attached in Annex C as an integral part of this Ministerial Regulation.

#### Article 7

Further provisions regarding the processing of the request for the application of MAP, as referred to in Article 4, Article 5, and Article 6 are regulated by Regulation of Director General of Taxes.

CHAPTER IV  
WITHDRAWAL OF REQUEST FOR APPLICATION OF MAP

Article 8

- (1) Upon the request for the application of MAP as referred to in Article 2 section (1) and section (3) a request for withdrawal may be submitted by:
  - a. the Applicant;
  - b. Director General of Taxes; and/or
  - c. the Competent Authority of the Treaty Partner.
- (2) The request for withdrawal by the Applicant, as referred to in section (1) point a and by the Competent Authority of the Treaty Partner as referred to in section (1) point c is submitted to Director General of Taxes through Director of International Taxation.
- (3) The request for withdrawal by the Applicant as referred to in section (1) point a, must meet the following requirements:
  - a. is written in Bahasa Indonesia;
  - b. is submitted within the time limit not longer than 6 (six) months since the starting of the negotiation as referred to in Article 5 section (1);
  - c. states the reason of the withdrawal; and
  - d. is signed by the Applicant or their representative as referred to in Article 32 section (1) of the Law.
- (4) The request for withdrawal as referred to in section (3) is prepared using the format in accordance with the example attached in:
  - a. Annex D.1., for Applicant that is a tax resident of Indonesia; or
  - b. Annex D.2., for Applicant that is WNI, as integral parts of this Ministerial Regulation.
- (5) Upon the request for withdrawal submitted by the Applicant, Director General of Taxes examines the compliance with the requirements of the request for withdrawal of the application of MAP as referred to in section (3) and issues written notifications to:

- a. the Applicant, stating that the request for withdrawal is approved or disapproved; and
  - b. the Competent Authority of the Treaty Partner, stating that the request for withdrawal of the application of MAP in the event that the request for withdrawal is approved and submitted after the starting of the negotiation,  
within the period of 10 (ten) work days since the request for withdrawal is received by Director General of Taxes.
- (6) The submission of the request for withdrawal of the application of MAP as referred to in section (1) point b and point c may be accepted insofar as the request is submitted before a Mutual Agreement is concluded.
- (7) Upon the request for withdrawal of the application of MAP submitted by the Competent Authority of the Treaty Partner as referred to in section (1) point c Director General of Taxes examines the compliance with the requirements as referred to in section (6) and issues written notifications to:
- a. the Competent Authority of the Treaty Partner, stating that the request for withdrawal is whether approved or disapproved; and
  - b. the tax resident of Indonesia, to which the request for the application of MAP by the Competent Authority of the Treaty Partner is related in the event that the request for withdrawal is approved.
- (8) In the event that Director General of Taxes withdraws the request for the application of MAP as referred to in section (1) point b, Director General of Taxes issues written notifications to:
- a. the Competent Authority of the Treaty Partner; and
  - b. the tax resident of Indonesia which is related to the request for the application of MAP by Director General of Taxes.
- (9) Written notification regarding the termination of negotiation as referred to in section (7) point b and section (8) point b is prepared using the format in



accordance with the example attached in Annex C as an integral part of this Ministerial Regulation.

- (10) Further provisions regarding the withdrawal of the request for the application of MAP as referred to in section (1) to section (9) are regulated by Regulation of Director General of Taxes.

## CHAPTER V

### IMPLEMENTATION OF MUTUAL AGREEMENT

#### Article 9

- (1) In the event that the application of MAP is concluded in a Mutual Agreement before the notice of tax assessment is issued, the tax resident of Indonesia to which the request for the application of MAP is related, amends a filed Tax Return or discloses the erroneous in completing a Tax Return with regard to the result of the agreement in the Mutual Agreement within the time limit as regulated in the provisions of legislation on taxation.
- (2) In the event that the tax resident of Indonesia to which the request for the application of MAP is related, does not amend a filed Tax Return or disclose the erroneous in completing a Tax Return, within a period of 3 (three) months since the issuance of the decision letter, as referred to in Article 5 section (6), or by considering the statute of limitation, as regulated by the Law, Director General of Taxes issues a notice of tax assessment, with regard to the result of the agreement in the Mutual Agreement.
- (3) In the event that the application of MAP is concluded in a Mutual Agreement after the issuance of the notice of tax assessment, but is not requested an objection thereof, as referred to in Article 2 section (6) point a, or is not requested for a reduction or cancellation of the incorrect notice of tax assessment, as referred to in Article 2 section (6) point c, Director General of Taxes, on his or her own authority, corrects the notice of tax assessment,

in accordance with the provision, as referred to in Article 16 of the Law, with regard to the result of the agreement in the Mutual Agreement.

- (4) In the event that the application of MAP is in parallel with the request of objection, as referred to in Article 2 section (6) point a, or in parallel with the request for reduction or cancellation of the incorrect notice of tax assessment, as referred to in Article 2 section (6) point c, is concluded in a Mutual Agreement before the issuance of the decision letter on objection or reduction or cancellation of the incorrect notice of tax assessment, Director General of Taxes issues such decision letter with regard to the result of the agreement in the Mutual Agreement.
- (5) In the event that the application of MAP is concluded in a Mutual Agreement after Director General of Taxes has issued a decision letter on reduction or cancellation of the incorrect notice of tax assessment based on the request as referred to in Article 2 section (6) point c, Director General of Taxes, on his or her own authority, corrects such decision letter, in accordance with the provision as regulated in Article 16 of the Law, with regard to the result of the agreement in the Mutual Agreement.
- (6) In the event that the application of MAP is concluded in a Mutual Agreement after Director General of Taxes has issued decision letter on objection, but not requested an appeal thereof, or the tax resident of Indonesia to which the request for the application of MAP is related requested an appeal but then withdrawn, and the tax court has given a written approval upon such withdrawal, Director General of Taxes, on his or her own authority, corrects such decision letter on objection, in accordance with the provision as regulated in Article 16 of the Law with regard to the result of the agreement in the Mutual Agreement.
- (7) In the event the application of MAP is concluded in a Mutual Agreement that resulted in overpayment of income tax payable withheld and/or collected, domestic tax resident of the Treaty Partner may submit a request

for refund on the tax payment which has been made but should not have been payable, in accordance with the provisions of legislation on taxation.

- (8) The provisions as referred to in section (3), section (5), and section (6) may also be carried out based on the request of the tax resident of Indonesia to which the request for the application of MAP is related, in accordance with the provisions of legislation on taxation.
- (9) Further provisions regarding the implementation of the Mutual Agreement, as referred to in section (1) to section (8), are regulated by a Regulation of Director General of Taxes.

## CHAPTER VI TRANSITIONAL PROVISION

### Article 10

At the time this Ministerial Regulation comes into force, the implementation of MAP under Regulation of the Minister of Finance Number 240/PMK.03/2014 on Implementation Guidelines on Mutual Agreement Procedure, and a Decision Letter of Director General of Taxes on Mutual Agreements has not yet been issued is processed in accordance with this Ministerial Regulation.

## CHAPTER VII CLOSING PROVISIONS

### Article 11

At the time this Ministerial Regulation comes into force, Regulation of the Minister of Finance Number 240/PMK.03/2014 on Implementation Guidelines on Mutual Agreement Procedure (State Bulletin of the Republic of Indonesia of 2014 Number 1952), is repealed and declared ineffective.

### Article 12

This Ministerial Regulation comes into force on the date of its promulgation.



ANNEX OF  
REGULATION OF THE MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA  
NUMBER 49/PMK.03/2019  
ON  
IMPLEMENTATION GUIDELINES ON MUTUAL  
AGREEMENT PROCEDURE

A.1. FORMAT OF THE LETTER OF THE REQUEST FOR THE APPLICATION OF  
MAP BY TAX RESIDENT OF INDONESIA

Nomor : ..... (1) ..... (2)  
Lampiran : ..... (3)  
Hal : *Permintaan Pelaksanaan MAP*



*Yth. Direktur Jenderal Pajak*  
u.p. *Kepala KPP* ..... (4)  
.....

*Yang bertanda tangan di bawah ini:*

*Nama* : ..... (5)  
*NPWP* : ..... (6)  
*Jabatan* : ..... (7)  
*Alamat* : ..... (8)

*Bertindak selaku* : *Wajib Pajak/ wakil dari Wajib Pajak\**

*Nama* : ..... (9)  
*NPWP* : ..... (10)  
*Alamat* : ..... (11)

*dengan ini mengajukan permintaan pelaksanaan MAP dengan penjelasan sebagai berikut:*

*Hal yang diajukan MAP* : ..... (12)  
*Jenis Pajak* : ..... (13)  
*Tahun / Masa Pajak* : ..... (14)  
*Mitra P3B* : ..... (15)

*Dasar permintaan pelaksanaan MAP:*

1. ....  
2. .... (16)

*Penerapan ketentuan P3B menurut Wajib Pajak:*

1. ....  
2. .... (17)

*Nilai pajak terutang menurut Wajib Pajak\*\*):*

1. ....  
2. .... (18)

*Identitas wajib pajak dalam negeri Mitra P3B yang terkait dengan permintaan pelaksanaan MAP\*\*\*):*

*Nama wajib pajak : ..... (19)*

*Nomor Identitas Pajak : ..... (20)*

*Alamat : ..... (21)*

*Daftar informasi dan/atau bukti atau keterangan yang dimiliki oleh Pemohon yang menunjukkan bahwa perlakuan perpajakan oleh Otoritas Pajak Mitra P3B tidak sesuai ketentuan P3B: (22)*

No.	Jenis Dokumen	Set/lembar

*Demikian surat permintaan ini kami sampaikan untuk dapat dipertimbangkan.*

*Wajib Pajak/wakil\*)*

*..... (23)*

*Keterangan:*

*\*) Diisi salah satu yang sesuai.*

*\*\*\*) Diisi dalam hal permintaan pelaksanaan MAP terkait dengan:*

- a. pengenaan pajak oleh Otoritas Pajak Mitra P3B yang mengakibatkan terjadinya pengenaan pajak berganda; atau*
- b. pengenaan pajak termasuk pemotongan atau pemungutan pajak penghasilan di Mitra P3B yang tidak sesuai dengan ketentuan yang diatur dalam P3B.*

*\*\*\*\*) Diisi dalam hal permintaan pelaksanaan MAP terkait dengan transaksi yang melibatkan wajib pajak dalam negeri Mitra P3B.*

INSTRUCTION FOR THE COMPLETION OF  
THE LETTER OF THE REQUEST FOR THE APPLICATION OF MAP  
BY TAX RESIDENT OF INDONESIA

- Number (1) : Filled with the number of the letter of the request for the application of MAP in accordance with the administration of the tax resident of Indonesia.
- Number (2) : Filled with the name of the city and the date the letter of the request for the application of MAP is made.
- Number (3) : Filled with the number of documents enclosed with the letter of the request for the application of MAP.
- Number (4) : Filled with the name of the Tax Office (KPP) where the tax resident of Indonesia is registered.
- Number (5) : Filled with the name of the tax resident of Indonesia/representative who signed the letter of the request for the application of MAP, in accordance with the provisions of the Law.
- Number (6) : Filled with the Taxpayer Identification Number of the tax resident of Indonesia/representative who signed the letter of the request for the application of MAP.
- Number (7) : Filled with the position of the representative who signed the letter of the request for the application of MAP, and in the event that the request for the application of MAP is submitted by individual tax resident of Indonesia, then this Number (7) does not need to be filled in.
- Number (8) : Filled with the address of the tax resident of Indonesia/representative who signed the letter of the request for the application of MAP.
- Number (9) : Filled with the name of the tax resident of Indonesia, if the person, who signed the letter of the request for the application of MAP, is the representative of the tax resident of Indonesia.
- Number (10) : Filled with the TIN of the tax resident of Indonesia, if the person, who signed the letter of the request for the application of MAP, is the representative of the tax resident of Indonesia.
- Number (11) : Filled with the address of the tax resident of Indonesia, if the person, who signed the letter of the request for the application of MAP, is the representative of the tax resident of Indonesia.
- Number (12) : Filled with the matters submitted for the request for the application of MAP.
- Number (13) : Filled with the type of the tax submitted for the request for the application of MAP.
- Number (14) : Filled with the Taxable Year or the Taxable Period submitted for the request for the application of MAP.
- Number (15) : Filled with the name of the Treaty Partner to which, the request for the application of MAP submitted by the tax resident of Indonesia, is related.
- Number (16) : Filled with the basis for the request for the application of MAP by the tax resident of Indonesia.
- Number (17) : Filled with the application of the provisions of the Tax Treaty that, according to the tax resident of Indonesia, should be applied.

- Number (18) : Filled with the amount of tax that, according to the tax resident of Indonesia, should be due.
- Number (19) : Filled with the name of the domestic tax resident of the Treaty Partner to which the request for the application of MAP is related.
- Number (20) : Filled with the TIN of the domestic tax resident of the Treaty Partner to which the request for the application of MAP is related.
- Number (21) : Filled with the address of the domestic tax resident of the Treaty Partner to which the request for the application of MAP is related.
- Number (22) : Filled with the list of information and/or evidence or statement of the Applicant which indicates that actions, by the Tax Authority of the Treaty Partner, giving rise to taxation not in accordance with the provision of the Tax Treaty. This information and/or evidence or statement shall be submitted by the tax resident of Indonesia in accordance with the time limit, as referred to in Article 6 section 1 point a of this Ministerial Regulation.
- Number (23) : Filled with the signature and the name of the tax resident of Indonesia/representative.



A.2. FORMAT OF THE LETTER OF THE REQUEST FOR THE APPLICATION OF MAP BY NATIONAL OF INDONESIA

Nomor : ..... (1) ..... (2)  
Lampiran : ..... (3)  
Hal : *Permintaan Pelaksanaan MAP*

*Yth. Direktur Jenderal Pajak  
u.p. Direktur Perpajakan Internasional  
Kantor Pusat Direktorat Jenderal Pajak  
Jl. Jenderal Gatot Subroto Kav. 40-42,  
Jakarta*

Yang bertanda tangan di bawah ini:

Nama : ..... (4)  
Nomor Identitas Pajak : ..... (5)  
Alamat dan narahubung : ..... (6)

*bersama ini mengajukan permintaan pelaksanaan MAP atas diskriminasi perlakuan perpajakan dengan penjelasan sebagai berikut:*

Mitra P3B : ..... (7)  
Jenis Pajak : ..... (8)

*Bentuk perlakuan diskriminatif:*

1. .... (9)
2. .... (9)

*Daftar informasi dan/atau bukti atau keterangan yang dimiliki oleh WNI yang menunjukkan bahwa perlakuan perpajakan oleh Otoritas Pajak Mitra P3B tidak sesuai ketentuan P3B: (10)*

No.	Jenis Dokumen	Set/lembar

*Demikian surat permintaan ini kami sampaikan untuk dapat dipertimbangkan.*

..... (11)

INSTRUCTION FOR THE COMPLETION OF THE LETTER OF  
THE REQUEST FOR THE APPLICATION OF MAP BY NATIONAL OF INDONESIA

- Number (1) : Filled with the number of the letter of the request for the application of MAP in accordance with the administration of the National of Indonesia (WNI), who becomes tax resident of the Treaty Partner.
- Number (2) : Filled with the name of the city and the date the letter of the request for the application of MAP is made.
- Number (3) : Filled with the number of documents enclosed with the letter of the request for the application of MAP.
- Number (4) : Filled with the name of the WNI.
- Number (5) : Filled with the Tax Identification Number of the WNI in the Treaty Partner.
- Number (6) : Filled with the address and the contact (phone number or email address) of the WNI in the Treaty Partner.
- Number (7) : Filled with the name of the Treaty Partner to which, the request for the application of MAP submitted by the WNI, is related.
- Number (8) : Filled with the type of the tax submitted for the request for the application of MAP.
- Number (9) : Filled with the discriminatory actions submitted for the request for the application of MAP.
- Number (10) : Filled with the list of information and/or evidence or statement of the Applicant which indicates that actions, by the Tax Authority of the Treaty Partner, giving rise to taxation not in accordance with the provision of the Tax Treaty. This information and/or evidence or statement shall be submitted by the Applicant in accordance with the time limit, as referred to in Article 6 section 1 point a of this Ministerial Regulation.
- Number (11) : Filled with the signature and the name of the WNI/representative.

A.3. FORMAT OF THE STATEMENT LETTER

SURAT PERNYATAAN

Yang bertanda tangan di bawah ini:

Nama : ..... (1)  
NPWP/Nomor Identitas Pajak\*) : ..... (2)  
Jabatan : ..... (3)  
Alamat : ..... (4)

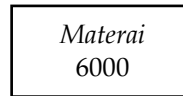
Bertindak selaku : Wajib Pajak/wakil dari Wajib Pajak\*)  
Nama : ..... (5)  
NPWP : ..... (6)  
Alamat : ..... (7)

Dengan ini menyatakan sebagai berikut:

1. Informasi dan/atau bukti atau keterangan yang dimiliki oleh Pemohon yang menunjukkan bahwa perlakuan perpajakan oleh Otoritas Pajak Mitra P3B tidak sesuai ketentuan P3B sebagaimana dimaksud dalam surat permintaan pelaksanaan MAP nomor ..... (8) tanggal ..... (9) hal ..... (10) akan disampaikan kepada Direktur Jenderal Pajak secara benar, lengkap, jelas, dan tepat waktu sesuai batas waktu sebagaimana dimaksud dalam Pasal 6 ayat (1) huruf a Peraturan Menteri Keuangan Nomor 49/PMK.03/2019.
2. Bersedia membantu Direktur Jenderal Pajak dalam menyediakan informasi dan/atau bukti atau keterangan selain informasi dan/atau bukti atau keterangan sebagaimana dimaksud pada angka (1) yang diperlukan dalam rangka penyelesaian MAP.

Demikian pernyataan ini dibuat dengan kesadaran penuh dan tanpa paksaan dari pihak manapun.

....., ..... (11)  
Pemohon/wakil dari Wajib Pajak\*)



..... (12)

Keterangan:

\*) Diisi salah satu yang sesuai.

INSTRUCTION FOR THE COMPLETION OF THE STATEMENT LETTER

- Number (1) : Filled with the name of the Applicant/representative who signed the statement letter, in accordance with the provision of the Law. In the event that the Applicant is a WNI, filled with the name of the WNI.
- Number (2) : Filled with the Tax Identification Number of the Applicant/representative who signed the statement letter. In the event that the Applicant is a WNI, filled with the Tax Identification Number of the WNI in the Treaty Partner.
- Number (3) : Filled with the name of the position of the representative who signed the statement letter. In the event that the Applicant is a WNI, then this number does not need to be filled in.
- Number (4) : Filled with the address of the Applicant/representative who signed the statement letter. In the event that the Applicant is a WNI, filled with the address of the WNI in the Treaty Partner.
- Number (5) : Filled with the name of the Applicant if the person who signed the statement letter is the representative of the Taxpayer. In the event that the Applicant is a WNI, then this Number does not need to be filled in.
- Number (6) : Filled with the Tax Identification Number of the Taxpayer if the person who signed the statement letter is the representative of the Taxpayer. In the event that the Applicant is a WNI, the this Number does not need to be filled in.
- Number (7) : Filled with the address of the Applicant if the person who signed the statement letter is the representative of the Applicant. In the event that the Applicant is a WNI, then this number does not need to be filled in.
- Number (8) : Filled with the number of the letter of the request for the application of MAP.
- Number (9) : Filled with the date of the letter of the request for the application of MAP.
- Number (10) : Filled with the subject of the letter of the request for the application of MAP.
- Number (11) : Filled with the name of the city and the the date of the letter of the request for the application of MAP.
- Number (12) : Filled with signature on a stamp duty and the name of the Applicant/representative of the Applicant/WNI.

B.1. FORMAT OF THE DECISION LETTER ON MUTUAL AGREEMENT REGARDING DOUBLE TAXATION

KEMENTERIAN KEUANGAN REPUBLIK INDONESIA

KEPUTUSAN DIREKTUR JENDERAL PAJAK  
NOMOR KEP-..... (1)

TENTANG

PERSETUJUAN BERSAMA

DIREKTUR JENDERAL PAJAK,

*Menimbang* : a. bahwa berdasarkan permintaan pelaksanaan MAP yang diajukan oleh ..... (2) nomor ..... (3) tanggal ..... (4) yang diterima ..... (5) tanggal ..... (6) berdasarkan bukti penerimaan surat nomor ..... (7) tanggal ..... (8) tentang ..... (9) atas ..... (10) nomor ..... (11) tanggal ..... (12) Tahun/Masa Pajak ..... (13);  
b. bahwa berdasarkan Laporan Penelaahan MAP nomor: LAP- ..... (14) tanggal ..... (15);  
c. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan huruf b, perlu menetapkan Keputusan Direktur Jenderal Pajak tentang Persetujuan Bersama;

*Mengingat* : 1. .... (16);  
2. .... (17);  
3. Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan ..... (18) untuk ..... (19);  
4. Peraturan Pemerintah Republik Indonesia Nomor 74 Tahun 2011 tentang Tata Cara Pelaksanaan Hak dan Pemenuhan Kewajiban Perpajakan (Lembaran Negara Republik Indonesia Tahun 2011 Nomor 162, Tambahan Lembaran Negara Republik Indonesia Nomor 5268);  
5. Peraturan Menteri Keuangan Nomor ..... /PMK.03/2019 tentang Tata Cara Pelaksanaan Prosedur Persetujuan Bersama (Berita Negara Republik Indonesia Tahun 2019 Nomor .....);

**MEMUTUSKAN:**

*Menetapkan* : KEPUTUSAN DIREKTUR JENDERAL PAJAK TENTANG PERSETUJUAN BERSAMA.

*PERTAMA* : 1. Melaksanakan Persetujuan Bersama antara Direktur Jenderal Pajak dan ..... (20) Nomor ..... (21) tanggal ..... (22).

2. Menetapkan jumlah pajak yang masih harus/(lebih) dibayar dalam ..... (23) Nomor ..... (24) tanggal ..... (25) Tahun/Masa Pajak ..... (26),

atas:

Wajib Pajak : .....

NPWP : .....

Alamat : ..... (27)

Dengan perincian sebagai berikut:

..... (28)

**KEDUA** : Keputusan Direktur Jenderal ini mulai berlaku pada tanggal ditetapkan.

Salinan Keputusan Direktur Jenderal ini disampaikan kepada:

1. ....

2. ....

3. .... dst (29)

Ditetapkan di .....  
(30)

pada tanggal .....  
(31)

DIREKTUR JENDERAL PAJAK,

..... (32)

INSTRUCTION FOR THE COMPLETION OF THE DECISION LETTER OF  
DIRECTOR GENERAL OF TAXES ON MUTUAL AGREEMENT  
REGARDING DOUBLE TAXATION

- Number (1) : Filled with the number of the decision letter.
- Number (2) : Filled with the Applicant requesting for the Application of MAP:  
a. Tax resident of Indonesia,  
b. Director General of Taxes, or  
c. Tax Authority of the Treaty Partner
- Number (3) : Filled with the number of the letter of the request for the application of MAP.
- Number (4) : Filled with the date of the letter of the request for the application of MAP.
- Number (5) : Filled with:  
a. The name of the Tax Office where the tax resident of Indonesia as the applicant of the MAP is registered; or  
b. Directorate of International Taxation, in the event that the applicant requesting for the application of MAP is the Competent Authority of Treaty Partner;  
c. To be left blank, in the event that the applicant requesting for the application of MAP is the Director General of Taxes.
- Number (6) : Filled with the date of the letter of the request for the application of MAP was received by the Tax Office or Directorate of International Taxation. To be left blank, in the event that the Applicant requesting for the application of MAP is the Director General of Taxes.
- Number (7) : Filled with the number of the proof of receipt issued by the Tax Office. To be left blank, in the event that the Applicant requesting for the application of MAP is the Director General of Taxes or the Competent Authority of Treaty Partner.
- Number (8) : Filled with the date of the proof of receipt issued by the Tax Office. To be left blank, in the event that the Applicant requesting for the application of MAP is the Director General of Taxes or the Competent Authority of Treaty Partner.
- Number (9) : Filled with the subject of the letter of the request for the application of MAP. To be left blank, in the event that the Applicant requesting for the application of MAP is the Director General of Taxes.
- Number (10) : Filled with the type of the notice of tax assessment requested for MAP.
- Number (11) : Filled with the number of the notice of tax assessment requested for MAP.
- Number (12) : Filled with the date of the notice of tax assessment requested for MAP.
- Number (13) : Filled with the Taxable Year or Taxable Period of the notice of tax assessment requested for MAP.
- Number (14) : Filled with the number of the MAP Review Report.
- Number (15) : Filled with the date of the MAP Review Report.
- Number (16) : Filled with Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the

Republic of Indonesia Number 3262) as amended several times and last by Law Number 16 of 2009 on Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999. In the event that this Law is amended or replaced, the completion of this part shall be in accordance with the amendment or the replacement of the Law.

- Number (17) : Filled with Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to the State Gazette of the Republic of Indonesia Number 3263) as amended several times and last by Law Number 36 of 2008 on the Fourth Amendment to Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 2008 Number 133, Supplement to the State Gazette of Republic of Indonesia Number 4893). In the event that this Law is amended or replaced, the completion of this part shall be in accordance with the amendment or the replacement of the Law.
- Number (18) : Filled with the name of the Tax Treaty Partner.
- Number (19) : Filled with the title of the Tax Treaty.
- Number (20) : Filled with the Competent Authority of Treaty Partner.
- Number (21) : Filled with the number of the Mutual Agreement.
- Number (22) : Filled with the date of the Mutual Agreement.
- Number (23) : Filled with the type of the notice of tax assessment requested for MAP.
- Number (24) : Filled with the number of the notice of tax assessment requested for MAP.
- Number (25) : Filled with the date of the notice of tax assessment requested for MAP.
- Number (26) : Filled with the Taxable Year or Taxable Period of the notice of tax assessment requested for MAP.
- Number (27) : Filled with the name, Tax Identification Number, and the address of the tax resident of Indonesia requesting for the application of MAP or to which the request for the application of MAP is related.
- Number (28) : Filled with the details of the amount of tax underpaid (overpaid) in accordance with the Mutual Agreement.
- Number (29) : Filled with the parties to be given a copy of the decision letter.
- Number (30) : Filled with the city where the decision letter is issued.
- Number (31) : Filled with the date where the decision letter is issued.
- Number (32) : Filled with the signature and the name of the official issuing the letter.



B.2. FORMAT OF THE DECISION LETTER ON MUTUAL AGREEMENT REGARDING OTHER THAN DOUBLE TAXATION

KEMENTERIAN KEUANGAN REPUBLIK INDONESIA  
KEPUTUSAN DIREKTUR JENDERAL PAJAK  
NOMOR KEP-..... (1)

TENTANG

PERSETUJUAN BERSAMA

DIREKTUR JENDERAL PAJAK,

*Menimbang* : a. bahwa berdasarkan permintaan pelaksanaan MAP yang diajukan oleh ..... (2) nomor ..... (3) tanggal ..... (4) yang diterima ..... (5) tanggal ..... (6) berdasarkan bukti penerimaan surat nomor ..... (7) tanggal ..... (8) tentang ..... (9) untuk Tahun/Masa Pajak ..... (10);  
b. bahwa berdasarkan Laporan Penelaahan MAP nomor: LAP- ..... (11) tanggal ..... (12);  
c. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan huruf b, perlu menetapkan Keputusan Direktur Jenderal Pajak tentang Persetujuan Bersama;

*Mengingat* : 1. .... (13);  
2. .... (14);  
3. Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan ..... (15) untuk ..... (16);  
4. Peraturan Pemerintah Republik Indonesia Nomor 74 Tahun 2011 tentang Tata Cara Pelaksanaan Hak dan Pemenuhan Kewajiban Perpajakan (Lembaran Negara Republik Indonesia Tahun 2011 Nomor 162, Tambahan Lembaran Negara Republik Indonesia Nomor 5268);  
5. Peraturan Menteri Keuangan Nomor ..... /PMK.03/2019 tentang Tata Cara Pelaksanaan Prosedur Persetujuan Bersama (Berita Negara Republik Indonesia Tahun 2019 Nomor .....);

**MEMUTUSKAN:**

*Menetapkan* : KEPUTUSAN DIREKTUR JENDERAL PAJAK TENTANG PERSETUJUAN BERSAMA.

*PERTAMA* : 1. Melaksanakan Persetujuan Bersama antara Direktur Jenderal Pajak dan ..... (17) Nomor ..... (18) tanggal ..... (19).  
2. Pemerintah Republik Indonesia dan ..... (20) telah menyepakati hal-hal sebagai berikut:  
a. Pemerintah Republik Indonesia:

..... (21)  
b. .... (22):  
..... (23)

*KEDUA* : Keputusan Direktur Jenderal ini mulai berlaku pada tanggal ditetapkan.

Salinan Keputusan Direktur Jenderal ini disampaikan kepada:

1. ....
2. ....
3. .... dst (24)

Ditetapkan di .....  
(25)  
pada tanggal .....  
(26)

*DIREKTUR JENDERAL PAJAK,*

..... (27)

INSTRUCTION FOR THE COMPLETION OF THE DECISION LETTER OF  
DIRECTOR GENERAL OF TAXES ON MUTUAL AGREEMENT  
REGARDING OTHER THAN DOUBLE TAXATION

- Number (1) : Filled with the number of the decision letter.
- Number (2) : Filled with the Applicant Requesting for The Application of MAP:
  - a. Tax resident of Indonesia
  - b. Director General of Taxes, or
  - c. Tax Authority of the Treaty Partner
- Number (3) : Filled with the number of the letter of the request for the application of MAP.
- Number (4) : Filled with the date of the letter of the request for the application of MAP.
- Number (5) : Filled with:
  - a. The name of the Tax Office where the tax resident of Indonesia as the applicant of the MAP is registered; or
  - b. Directorate of International Taxation, in the event that the applicant requesting for the application of MAP is the Competent Authority of Treaty Partner;
  - c. To be left blank, in the event that the applicant requesting for the application of MAP is the Director General of Taxes.
- Number (6) : Filled with the date of the letter of the request for the application of MAP was received by the Tax Office or Directorate of International Taxation. To be left blank, in the event that the applicant requesting for the application of MAP is the Director General of Taxes.
- Number (7) : Filled with the number of the proof of receipt issued by the Tax Office. To be left blank, in the event the Applicant requesting for the application of MAP is the Director General of Taxes or the Competent Authority of Treaty Partner.
- Number (8) : Filled with the date of the proof of receipt issued by the Tax Office. To be left blank, in the event the Applicant requesting for the application of MAP is the Director General of Taxes or the Competent Authority of Treaty Partner.
- Number (9) : Filled with the subject of the letter of the request for the application of MAP. To be left blank, in the event that the applicant requesting for the application of MAP is the Director General of Taxes.
- Number (10) : Filled with the Taxable Year or Taxable Period requested for MAP.
- Number (11) : Filled with the number of the MAP Review Report.
- Number (12) : Filled with the date of the MAP Review Report.
- Number (13) : Filled with Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3262) as amended several times and last by Law Number 16 of 2009 on Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of

Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999. In the event that this Law is amended or replaced, the completion of this part shall be in accordance with the ammendment or the replacement of the Law.

- Number (14) : Filled with Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to the State Gazette of the Republic of Indonesia Number 3263) as amended several times and last by Law Number 36 of 2008 on the Fourth Amendment to Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 2008 Number 133, Supplement to the State Gazette of Republic of Indonesia Number 4893). In the event that this Law is amended or replaced, the completion of this part shall be in accordance with the ammendment or the replacement of the Law.
- Number (15) : Filled with the name of the Tax Treaty Partner.
- Number (16) : Filled with the title of the Tax Treaty.
- Number (17) : Filled with the Competent Authority of Treaty Partner.
- Number (18) : Filled with the number of the Mutual Agreement.
- Number (19) : Filled with the date of the Mutual Agreement.
- Number (20) : Filled with the name of the Tax Treaty Partner.
- Number (21) : Filled with the position of Indonesia in relation with the matters submitted for request for the application of MAP.
- Number (22) : Filled with the name of the Tax Treaty Partner.
- Number (23) : Filled with the position of the Tax Treaty Partner in relation with the matters submitted for request for the application of MAP.
- Number (24) : Filled with the parties to be given a copy of the decision letter.
- Number (25) : Filled with the city where the decision letter is issued.
- Number (26) : Filled with the date where the decision letter is issued.
- Number (27) : Filled with the signature and the name of the official issuing the letter.

C. FORMAT OF THE NOTIFICATION LETTER ON THE TERMINATION OF NEGOTIATION



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA  
DIREKTORAT JENDERAL PAJAK  
..... (1)

Nomor : ..... (2) ..... (3)  
Sifat : ..... (4)  
Lampiran : ..... (5)  
Hal : Pemberitahuan Penghentian Perundingan MAP

Yth. ....  
..... (6)

Sehubungan dengan perundingan MAP terkait surat permintaan pelaksanaan MAP yang diajukan oleh ..... (7):

Nomor : ..... (8)  
Tanggal : ..... (9)  
Wajib Pajak yang dicakup : a. ....  
b. .... (10)  
Hal yang diajukan MAP : ..... (11)  
Tahun/Masa Pajak : ..... (12)  
Mitra P3B : ..... (13),

dengan ini dapat disampaikan hal-hal sebagai berikut:

1. Berdasarkan penelaahan kami, telah ditemui kondisi sebagai berikut:  
.....;  
..... (14)
2. Sesuai ketentuan Pasal ..... (15) Peraturan Menteri Keuangan Nomor ...../PMK.03/2019 tentang Tata Cara Pelaksanaan Prosedur Persetujuan Bersama, dengan mempertimbangkan kondisi sebagaimana dimaksud pada angka 1 di atas, Direktur Jenderal Pajak menghentikan perundingan.

Atas perhatian dan kerjasama Saudara diucapkan terimakasih.

a.n. Direktur Jenderal,  
..... (16)

..... (17)

Tembusan:  
Direktur Jenderal Pajak

INSTRUCTION FOR THE COMPLETION OF THE NOTIFICATION LETTER ON  
THE TERMINATION OF NEGOTIATION OF THE APPLICATION OF MAP

- Number (1) : Filled with the head of the letter.
- Number (2) : Filled with the number of the letter.
- Number (3) : Filled with the date of the letter.
- Number (4) : Filled with the classification of the letter.
- Number (5) : Filled with the number of documents enclosed.
- Number (6) : Filled with the name and address of the tax resident of Indonesia requesting for the application of MAP or to which the request for the application of MAP is related, as referred to in Article 2 section (3) point b or c, of this Ministerial Regulation.
- Number (7) : Filled with Director General of Taxes or the Competent Authority of Treaty Partner requesting the application of MAP.
- Number (8) : Filled with the number of the letter of the request for the application of MAP.
- Number (9) : Filled with the date of the letter of the request for the application of MAP.
- Number (10) : Filled with the name of the tax resident of Indonesia or to which the request for the tax resident of the Treaty Partner covered in the application of MAP.
- Number (11) : Filled with the matters submitted for request for the application of MAP.
- Number (12) : Filled with the Taxable Year or Taxable Period requested for MAP.
- Number (13) : Filled with the name of the Tax Treaty Partner to which the request for the application of MAP is related.
- Number (14) : Filled with explanations regarding the basis of the termination of negotiation by Director General of Taxes.
- Number (15) : Filled with the provision within this Ministerial Regulation as the legal basis of the termination of negotiation.
- Number (16) : Filled with the position of the official issuing the letter.
- Number (17) : Filled with the signature and the name of the official issuing the letter.

D.1. THE FORMAT OF THE LETTER OF WITHDRAWAL OF THE REQUEST FOR THE APPLICATION OF MAP BY TAX RESIDENT OF INDONESIA

Nomor : ..... (1) ..... (2)  
Lampiran : ..... (3)  
Hal : *Pencabutan Permintaan Pelaksanaan MAP*

*Yth. Direktur Jenderal Pajak  
u.p. Direktur Perpajakan Internasional  
Kantor Pusat Direktorat Jenderal Pajak  
Jl. Jenderal Gatot Subroto Kav. 40-42,  
Jakarta*

*Yang bertanda tangan di bawah ini:*

Nama : ..... (4)  
NPWP : ..... (5)  
Jabatan : ..... (6)  
Alamat : ..... (7)

*Bertindak selaku : Wajib Pajak/ wakil dari Wajib Pajak\*)*

Nama : ..... (8)  
NPWP : ..... (9)  
Alamat : ..... (10)

*dengan ini mengajukan pencabutan atas permintaan pelaksanaan MAP nomor ..... (11) tanggal ..... (12) dengan alasan sebagai berikut:*

1. ....
  2. ....
  3. ....
- (13)

*Demikian surat permohonan ini kami sampaikan untuk dapat dipertimbangkan.*

*Wajib Pajak/ wakil\*)*

..... (14)

*Keterangan:*

*\*) Diisi salah satu yang sesuai.*

INSTRUCTION FOR THE COMPLETION OF THE LETTER OF WITHDRAWAL OF  
THE REQUEST FOR THE APPLICATION OF MAP  
BY THE TAX RESIDENT OF INDONESIA

- Number (1) : Filled with the number of the letter of request for withdrawal of MAP application based on the administration of the tax resident of Indonesia.
- Number (2) : Filled with the name of the city and date of the letter of request for withdrawal of MAP application.
- Number (3) : Filled with number of documents enclosed with the letter of request for withdrawal of MAP application.
- Number (4) : Filled with the name of the tax resident of Indonesia/representative signing the letter of request for withdrawal of MAP application in accordance with the provisions of the Law.
- Number (5) : Filled with Taxpayer Identification Number of the tax resident of Indonesia/representative signing the letter of withdrawal of the request for MAP application in accordance with the provisions of the Law.
- Number (6) : Filled with the position of the representative signing the letter of withdrawal of the request for MAP application. In the event that the withdrawal of the request for MAP application is submitted by individual taxpayer, this number does not need to be filled.
- Number (7) : Filled with the address of tax resident of Indonesia/representative signing the letter of withdrawal of the request for MAP application.
- Number (8) : Filled with the name of the tax resident of Indonesia in the event that the person signing the letter of withdrawal of the request for MAP application is a representative of the tax resident of Indonesia.
- Number (9) : Filled with Taxpayer Identification Number of the tax resident of Indonesia in the event that the person who signs the letter of withdrawal of the request for MAP application is a representative of the tax resident of Indonesia.
- Number (10) : Filled with the address of the tax resident of Indonesia in the event that the person signing the letter of request for withdrawal of MAP application is a representative of the tax resident of Indonesia.
- Number (11) : Filled with the number of the letter of request for MAP application that is to be withdrawn.
- Number (12) : Filled with the date of the letter of request for MAP application that is to be withdrawn.
- Number (13) : Filled with the reason of the withdrawal of the request for MAP application.
- Number (14) : Filled with signature and name of tax resident of Indonesia/representative of the tax resident of Indonesia.



D.2. FORMAT OF THE LETTER OF WITHDRAWAL OF THE REQUEST FOR THE APPLICATION OF MAP BY NATIONAL OF INDONESIA

Nomor : ..... (1) ..... (2)  
Lampiran : ..... (3)  
Hal : *Pencabutan Permintaan Pelaksanaan MAP*

*Yth. Direktur Jenderal Pajak  
u.p. Direktur Perpajakan Internasional  
Kantor Pusat Direktorat Jenderal Pajak  
Jl. Jenderal Gatot Subroto Kav. 40-42,  
Jakarta*

*Yang bertanda tangan di bawah ini:*

Nama : ..... (4)  
Nomor Identitas Pajak :  
..... (5)  
Alamat dan narahubung : ..... (6)

*dengan ini mengajukan pencabutan atas permintaan pelaksanaan MAP nomor  
..... (7) tanggal ..... (8) dengan alasan sebagai berikut:*

1. ....
2. ....
3. .... (8)

*Demikian surat permohonan ini kami sampaikan untuk dapat dipertimbangkan.*

..... (10)

INSTRUCTION FOR THE COMPLETION OF THE LETTER OF WITHDRAWAL OF  
THE REQUEST FOR THE APPLICATION OF MAP BY NATIONAL OF INDONESIA

- Number (1) : Filled with the number of the letter of withdrawal of the request for MAP application based on the administration of National of Indonesia (WNI) who is a resident taxpayer of Treaty Partner.
- Number (2) : Filled with the name of the city and date of the letter of withdrawal of the request for MAP application.
- Number (3) : Filled with the number of documents enclosed with the letter of withdrawal of the request for MAP application.
- Number (4) : Filled with the name of the WNI.
- Number (5) : Filled with Tax Identification Number of the WNI who is a resident taxpayer of Treaty Partner.
- Number (6) : Filled with the address and contact (phone number or email address) of the WNI in Treaty Partner.
- Number (7) : Filled with the number of the letter of request for MAP application that is to be withdrawn.
- Number (8) : Filled with the date of the letter of request for MAP application that is to be withdrawn.
- Number (9) : Filled with the reason of withdrawal of the request for MAP application.
- Number (10) : Filled with signature and name of the WNI.
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MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA,

signed

SRI MULYANI INDRAWATI