

## Indonesia

### Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#).

#### Country-by-Country Report

- Effective Date: Fiscal years beginning on or after January 1, 2016.
- Filing Threshold: Indonesian MNEs with consolidated gross revenue equal to or exceeding IDR 11 trillion.
- Local Filing: An Indonesian constituent entity is required to file a CbC report if certain conditions are met.
- Information Reported: Consistent with the OECD guidance; however, an additional “working paper” must also be filed.
- Language: Bahasa Indonesia.
- Forms/Filing Instruction (see Bloomberg Tax International Tax Forms database):
  - CbC Notification of Reporting Entity: Submitted through DJP Online or manually to the tax office (if DJP Online cannot be used). The receipt for filing the CbC Notification must be attached to the corporate income tax return for the following fiscal year.
  - CbC Report: Submitted through DJP Online or manually to the tax office (if DJP Online cannot be used). The receipt for filing the CbC Report must be attached to the corporate income tax return for the following fiscal year.
- Deadline for Filing Notification of Reporting Entity: Within 12 months of the fiscal year end.
- Deadline for Filing CbC Report: Within 12 months of the fiscal year end.
- Penalties: Penalties for non-compliance may apply, including penalties for filing an incomplete income tax return if the required receipt for filing the CbC Notification/CbC Report is not attached to the income tax return.
- Exchange of Information:
  - MCAA CbC: signed.
  - U.S. CAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

#### Master File

- Effective Date: Fiscal years beginning on or after January 1, 2016.
- Filing Threshold: Indonesian entities with (i) gross revenue exceeding IDR 50 billion in the prior fiscal year or (ii) related party transactions involving either tangible goods exceeding IDR 20 billion or services, interest payments or intangibles exceeding IDR 5 billion in the prior fiscal year; or (iii) transactions with related parties located in jurisdictions with a lower income tax rate than Indonesia (i.e., 25%) in the current year.
- Information Reported: Consistent with the OECD guidance.
- Language: Bahasa Indonesia.

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- *Deadline for Preparation*: Prepared within four months after the end of the fiscal year (see discussion below regarding certain disclosures required in the annual income tax return).
- *Penalties*: Administrative penalties for inappropriate disclosures, as well as penalties for filing an incomplete income tax return may apply.

## **Local File**

- *Effective Date*: Fiscal years beginning on or after January 1, 2016.
- *Filing Threshold*: Indonesian entities with (i) gross revenue exceeding IDR 50 billion in the prior fiscal year or (ii) related party transactions involving either tangible goods exceeding IDR 20 billion or services, interest payments or intangibles exceeding IDR 5 billion in the prior fiscal year; or (iii) transactions with related parties located in jurisdictions with a lower income tax rate than Indonesia (i.e., 25%) in the current year.
- *Information Reported*: Consistent with the OECD guidance; however, additional details may also be required.
- *Language*: Bahasa Indonesia.
- *Deadline for Preparation*: Prepared within four months after the end of the fiscal year (see discussion below regarding certain disclosures required in the annual income tax return).
- *Penalties*: Administrative penalties for inappropriate disclosures, as well as penalties for filing an incomplete income tax return may apply.

## **Transfer Pricing Disclosures**

Special Attachments Forms (Form 3A/3B), which require certain detailed information on related party transactions (including the type and value of the intercompany transaction, the related party, and the transfer pricing method applied and reason for application), must be submitted with the annual corporate income tax return.

The Summary Form, indicating that the master file and local file have been prepared, as well as the date available, must also be submitted with the annual corporate income tax return.

In addition, the receipt for filing the CbC Report/CbC Notification must be attached to the corporate income tax return for the following fiscal year.