

Multilateral Convention (MLI) – Indonesia Publishes English Synthesized Text of Indonesia-Spain Treaty

5 June 2023

Report from IBFD Tax Treaties Unit

On 19 May 2023, the Indonesian tax authorities published the English synthesized text of the [Indonesia - Spain Income and Capital Tax Treaty \(1995\)](#), displaying the modifications made to the treaty by the MLI.

Indonesia and Spain deposited their instrument of ratification of the MLI on, respectively, 28 April 2020 and 28 September 2021. The MLI therefore entered into force for Indonesia on 1 August 2020 and for Spain on 1 January 2022.

Indonesia deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions pursuant to article 35(7)(b) of the MLI on 26 November 2020, 21 October 2021 and 10 November 2022 (see [Multilateral Instrument \(MLI\) – Indonesia Deposits Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(27 November 2020\)](#), [Multilateral Instrument \(MLI\) – Indonesia Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(25 October 2021\)](#) and [Multilateral Instrument \(MLI\) – Indonesia Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(10 November 2022\)](#)).

Spain deposited additional notifications of completion of its internal procedures for the entry into effect of the MLI provisions and Part VI (Arbitration) provisions pursuant to articles 35(7)(b) and 36 of the MLI on 1 June 2022, 30 November 2022 and 1 June 2023 (see [Multilateral Instrument \(MLI\) – Spain Deposits Notification of Completion of Internal Procedures Under Articles 35\(7\)\(b\) and 36 with OECD \(2 June 2022\)](#), [Multilateral Instrument \(MLI\) – Spain Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(1 December 2022\)](#) and [Multilateral Convention \(MLI\) – Spain Deposits Further Notification of Completion of Internal Procedures Under Article 35\(7\)\(b\) with OECD \(1 June 2023\)](#)).

Each of the MLI provisions could take effect on different dates, depending on the types of taxes involved (taxes withheld at source or other taxes levied) and on the choices made by Indonesia and Spain in their MLI positions (for earlier reporting, see [Multilateral Convention \(MLI\) – Spain Publishes Spanish Synthesized Text of Indonesia-Spain Treaty \(15 November 2022\)](#)).

For more details, check the English synthesized text on *IBFD's Tax Research Platform*: [Indonesia - Spain Income and Capital Tax Treaty \(1995\) \(MLI synthesized text 2022\)](#).

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.

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