

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

5 June 2023

Report from IBFD Tax Treaties Unit

On 12 May 2023, the Indonesian tax authorities published the English synthesized text of the [Indonesia - Thailand Income Tax Treaty \(2001\)](#), displaying the modifications made to the treaty by the MLI.

Indonesia and Thailand deposited their instrument of ratification of the MLI on, respectively, 28 April 2020 and 31 March 2022. The MLI therefore entered into force for Indonesia on 1 August 2020 and for Thailand on 1 July 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 \(10 November 2022\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Indonesia - Thailand Income Tax Treaty \(2001\)](#):

In Indonesia:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, when the event giving rise to such taxes occurs on or after 1 January 2023; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2024.

In Thailand:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, when the event giving rise to such taxes occurs on or after 1 January 2023; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 10 June 2023.

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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