

# Multilateral Instrument (MLI) – Indonesia Expands Application of MLI on Existing Treaties

27 November 2023

Report from IBFD Tax Treaties Unit

On 27 November 2023, Indonesia expanded its application on existing treaties for the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS \(MLI\)](#).

Indonesia added [Austria](#), [Belarus](#), [Germany](#), [Jordan](#), [Kuwait](#), [Mongolia](#), [Morocco](#), [Papua New Guinea](#), [Singapore](#) (new treaty), [Sri Lanka](#), [Tunisia](#), [Ukraine](#) and the [United Arab Emirates](#) (new treaty) as affected treaties by the MLI. Furthermore, Indonesia removed an amending instrument to the treaty with the [Philippines](#). This list of affected treaties will increase as further partner countries deposit their instruments of ratification. The extent to which the MLI will modify Indonesia's bilateral tax treaties will depend on the final adoption positions taken by other countries.

Indonesia's expanded reservations and notifications list now includes 60 tax treaties to be covered by the MLI. In the consolidated version of its [MLI position](#), Indonesia also made additional notifications to include a provision in its treaty with the [Philippines](#) under article 8 (Dividend Transfer Transactions) and to include its treaty with [South Africa](#) under article 16 (Mutual Agreement Procedure).