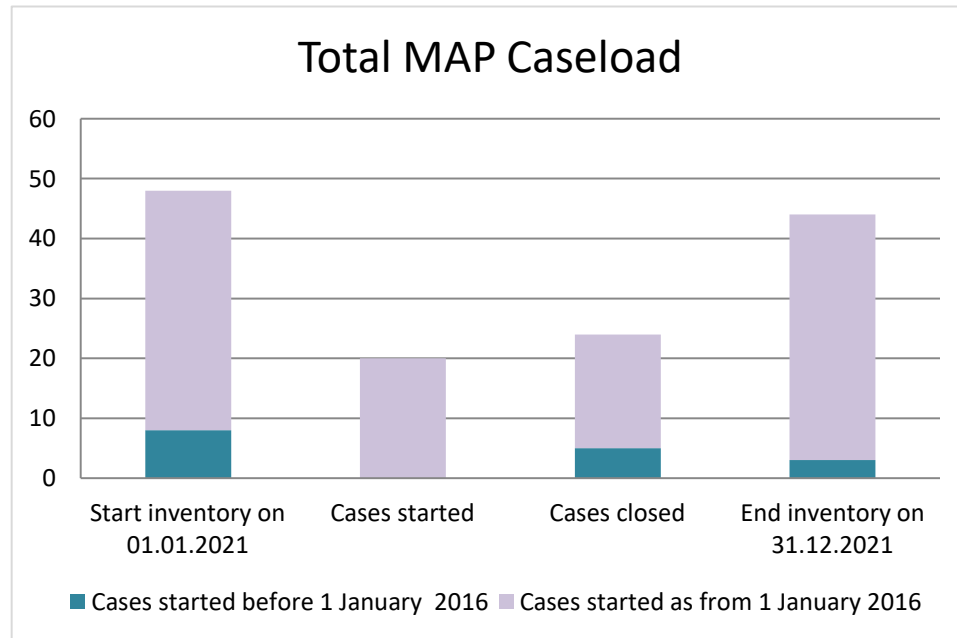


## Indonesia



Cases started before 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	6	0	4	2
Other cases	2	0	1	1

Cases started as from 1 January 2016	2021 Start inventory	Cases started	Cases closed	2021 End inventory
Transfer pricing cases	25	12	14	23
Other cases	15	8	5	18

## Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	79.40
Other cases	81.96

Note: the average time taken to close MAP cases that started before 1 January 2016 was computed by applying the following rules:

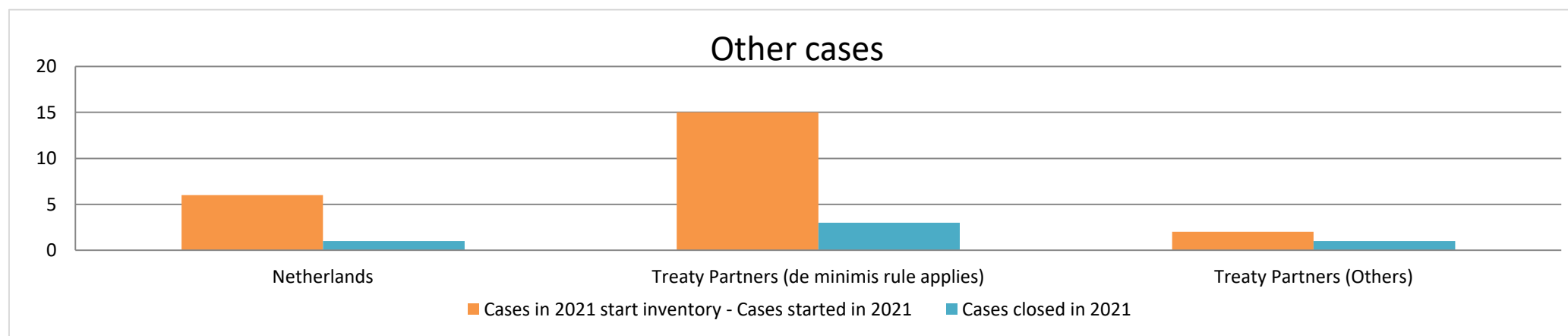
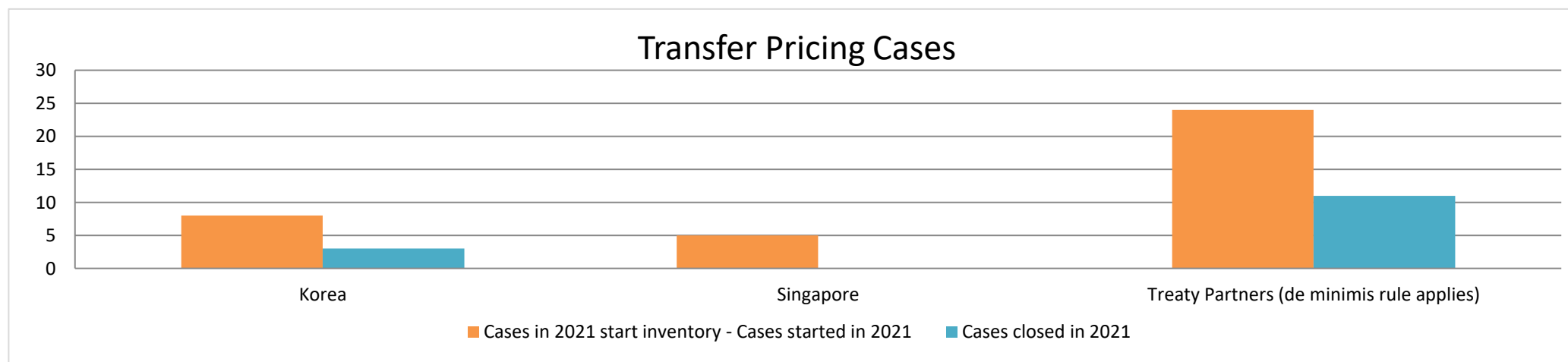
- (i) start date: the date when the MAP request was received; and
- (ii) end date: either the date of the closing letter sent to the taxpayer or the date of final closure of the case if no agreement was reached.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	39.91	1.32	13.78	25.72
Other cases	13.05	4.04	14.86	12.87

Note: the average times to close MAP cases that started as from 1 January 2016 were computed according to the MAP statistics reporting framework available at <http://www.oecd.org/tax/dispute/mutual-agreement-procedure-statistics-reporting-framework.pdf>

## Overview of MAP partners (only for cases started as from 1 January 2016)

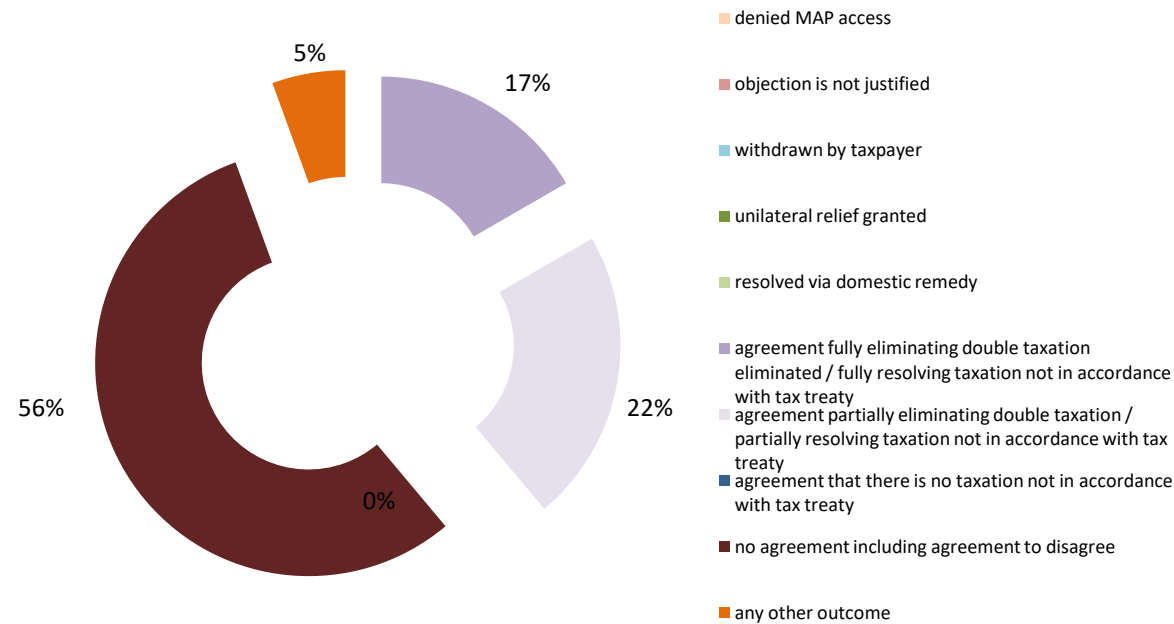
Note: the MAP cases started before 1 January 2016 and closed in 2021 are not shown in these graphs



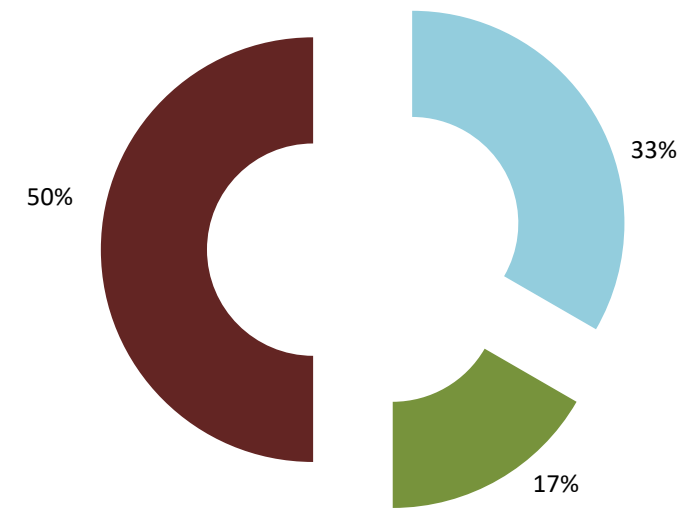
The label "Treaty Partners (de minimis rule applies)" applies to treaty partners with which the number of cases in start inventory plus the number of cases started is less than 5. The relevant MAP statistics are aggregated under this category.

The label "Treaty Partners (Others)" applies to treaty partners that are not reporting MAP statistics for the reporting period. The relevant MAP statistics are aggregated under this category.

### MAP Outcomes - TP cases



### MAP Outcomes - other cases



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>10</b>	<b>1</b>	<b>18</b>
Cases started before 1 January 2016	0	0	0	0	0	0	1	0	3	0	4
Cases started as from 1 January 2016	0	0	0	0	0	3	3	0	7	1	14
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>6</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	1	0	1
Cases started as from 1 January 2016	0	0	2	1	0	0	0	0	2	0	5
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>4</b>	<b>0</b>	<b>13</b>	<b>1</b>	<b>24</b>

Annex A

MAP Statistics Reporting for the 2021 Reporting Period (1 January 2021 to 31 December 2021)

category of cases	no. of pre-2016 cases in MAP inventory on 1 January 2021	number of pre-2016 cases closed during the reporting period by outcome:										no. of pre-2016 cases remaining in on MAP inventory on 31 December 2021	average time taken (in months) for closing pre-2016 cases during the reporting period
		denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Attribution/ Allocation	6	0	0	0	0	0	0	1	0	3	0	2	79.40
Row 2 Others	2	0	0	0	0	0	0	0	0	1	0	1	81.96
Row 3 Total	8	0	0	0	0	0	0	1	0	4	0	3	79.91
<u>Notes:</u>													
Definition of a MAP case and counting of MAP cases		The definition of MAP case and the counting of MAP cases are consistent with items (a) and (b) of Annex C of the MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2021 MAP Statistics											
Category of cases		The definitions used to categorise (i) attribution/allocation cases and (ii) other cases are consistent with item (c) of Annex C of MAP Statistics Reporting Framework and thus, are also consistent with those of Indonesia's 2021 MAP Statistics.											
Notes on the computation of average time		The average time taken to close MAP cases that started before 1 January 2016 was computed by applying the same rules as the ones applied for cases started as from 1 January 2016 as per the MAP Statistics Reporting Framework.											

Table 1: Attribution / Allocation MAP Cases														
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome:										no. of post-2015 cases remaining in MAP inventory on 31 December 2021	
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation eliminated / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome		
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	
Row 1	Korea	6	2	0	0	0	0	0	1	2	0	0	0	5
	Singapore	1	4	0	0	0	0	0	0	0	0	0	0	5
Row 2	Treaty Partners (de minimis rule applies)	18	6	0	0	0	0	0	2	1	0	7	1	13
	Total	25	12	0	0	0	0	0	3	3	0	7	1	23
Notes:														
The MAP case closed 'any other outcome' was due to the Indonesian taxpayer adhering to the Indonesian Tax Amnesty Program covering several fiscal years including the year to relevant to the MAP case.														

Table 2: Other MAP Cases													
Treaty Partner	no. of post-2015 cases in MAP inventory on 1 January 2021	no. of post-2015 cases started during the reporting period	number of post-2015 cases closed during the reporting period by outcome										no. of post-2015 cases remaining in MAP inventory on 31 December 2021
			denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14
Row 1 Netherlands	4	2	0	0	0	0	0	0	0	0	1	0	5
Row 2 Treaty Partners (de minimis rule applies)	9	6	0	0	2	0	0	0	0	0	1	0	12
Row 3 Treaty Partners (Others)	2	0	0	0	0	1	0	0	0	0	0	0	1
Total	15	8	0	0	2	1	0	0	0	0	2	0	18
Notes:													

Table 1: Attribution / Allocation MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Korea	32.94	1.74	8.65	24.30
Row 2 Treaty Partners (de minimis rule applies)	41.82	1.21	15.70	26.25
Total	39.91	1.32	13.78	25.72
Notes:				

Table 2: Other MAP Cases				
Treaty Partner	average time taken (in months) for post-2015 cases from:			
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"
Column 1	Column 2	Column 3	Column 4	Column 5
Row 1 Netherlands	2.01	7.63	n.a.	n.a.
Row 2 Treaty Partners (de minimis rule applies)	11.75	2.67	14.14	13.35
Row 3 Treaty Partners (Others)	27.98	4.57	15.58	12.39
Total	13.05	4.04	14.86	12.87
Notes:				



Table 3: All MAP Cases					
average time taken (in months) for post-2015 cases from:					
	"Start" to "End"	Receipt of taxpayer's MAP request to "Start"	"Start" to Milestone 1	Milestone 1 to "End"	
	Column 1	Column 2	Column 3	Column 4	
Row 1	<b>Total Average Time</b>	32.84	2.04	13.95	23.74
Notes:					