



Indonesia Tax Info May 2024

Updated regulation on cross-border tax collection assistance issued

On 22 April 2024, the Indonesian president issued Presidential Regulation Number 56 of 2024 (PERPRES-56) amending Presidential Regulation Number 159 of 2014 (PERPRES-159) regarding ratification of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (as amended). The purpose of this amendment is to accommodate the introduction of provisions on cross-border tax collection assistance under Law Number 7 of 2021 regarding Harmonization of Tax Regulations (*Harmonisasi Peraturan Perpajakan* (HPP Law)).

Under Article 20A of the HPP Law, the Directorate General of Taxation and a partner jurisdiction may assist each other with regard to tax collection, provided that the collection powers are specified in the relevant international agreements and the assistance is reciprocal. The criteria and procedures for assistance in cross-border tax collection are stipulated in Minister of Finance Regulation Number 61 of 2023 (please refer to [Tax Info June 2023](#)).

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