DAFTAR NEGARA YANG MEMILIH INDONESIA UNTUK MENJALANKAN PERTUKARAN INFORMASI (DAFTAR PER 31 DESEMBER 2017)

No.	Nama Negara	Instrumen Hukum
		CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
1	Argentina	Activated on 21 December 2017
	Australia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
2		Activated on 31 July 2017
2	Austria	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
3		Activated on 21 December 2017
4	Belgium	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
4		Activated on 31 July 2017
5	Bermuda Brazil	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
J		Activated on 21 December 2017
6		CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 –
		Activated on 21 December 2017
7	Bulgaria	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 –
	_	Activated on 21 December 2017
8	Cayman Islands	CbC MCAA – Activated on 21 December 2017
9	Chile	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 –
		Activated on 31 July 2017
10	Colombia	CbC MCAA – Activated on 21 December 2017
11	Croatia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 21 December 2017
		CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
12	Cyprus	Activated on 21 December 2017
	Czech Republic	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
13		Activated on 21 December 2017
	Denmark	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
14		Activated on 31 July 2017
	Estonia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
15		Activated on 31 July 2017
1.0	France	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
16		Activated on 31 July 2017
17	Germany	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
17	Germany	Activated on 31 July 2017
18	Greece	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
	Greece	Activated on 31 July 2017
19	Guernsey	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 31 July 2017
20	Hungary Iceland	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 21 December 2017
21		CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
	India	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
22		Activated on 21 December 2017
	Ireland	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
23		Activated on 31 July 2017
_	Isle of Man	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
24		Activated on 31 July 2017
25	Italy	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
25		Activated on 31 July 2017
26	lanan	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
26	Japan	Activated on 31 July 2017
27	Jersey	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
21	33.307	Activated on 31 July 2017

DAFTAR NEGARA YANG MEMILIH INDONESIA UNTUK MENJALANKAN PERTUKARAN INFORMASI (DAFTAR PER 31 DESEMBER 2017)

No.	Nama Negara	Instrumen Hukum
28	Korea	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 31 July 2017
29	Latvia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 31 July 2017
30	Liechtenstein	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 –
30		Activated on 21 December 2017
31	Lithuania	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
31		Activated on 21 December 2017
32	Luxembourg	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
52		Activated on 31 July 2017
33	Malaysia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2018 –
		Activated on 31 July 2017
34	Malta	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 21 December 2017
35	Mauritius	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 31 July 2017
36	Mexico	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 31 July 2017
37	Netherlands	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 31 July 2017
38	New Zealand	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 – Activated on 31 July 2017
	Norway	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
39		Activated on 31 July 2017
	Poland	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
40		Activated on 31 July 2017
	Portugal	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
41		Activated on 31 July 2017
42	Russia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
42		Activated on 21 December 2017
12	Singapore	CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 –
43		Activated on 21 December 2017
44	Slovak Republic	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 31 July 2017
45	Slovenia	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
13		Activated on 31 July 2017
46	South Africa	CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
		Activated on 21 December 2017
47	Switzerland United Kingdom	CbC MCAA – Effective for taxable periods starting on or after 1 January 2018 –
		Activated on 1 December 2017
48		CbC MCAA – Effective for taxable periods starting on or after 1 January 2016 –
	Uruguay	Activated on 31 July 2017
49		CbC MCAA – Effective for taxable periods starting on or after 1 January 2017 –
		Activated on 31 July 2017