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Dear Members, dear Readers,

Did we get to meet at the 16th Asia Pacific Conference (APK) held from November 1 to 3, 2018? I sincerely hope that you enjoyed the conference as much as I did. With over 1,000 participants, including high-level business leaders, as well as government representatives and experts, we were honored to have our NLT partners: Luther, KPMG and Roedel and Partners supporting the event.

As per the effort of the Indonesian Government to boost the ease of doing business in the country, as well as in improving its standing in the eponymous World Bank Index, the government has issued Government Regulation No.24/2018 on Electronic Integrated Licensing Service. This new Government Regulation has quite the effect in regards to the OSS or Online Single Submission. You will find further discussions about its implementation to legal matters in this edition of Newsletter Law & Taxes.

In regards to the day-to-day business of most companies, especially with the implementation of special projects between Indonesia and Germany, companies are confronted with

a diverse, and often unexpected, legal and tax matters. In this situation, I would like to draw your attention to our Network Law & Taxes, a close cooperation with the German-Indonesian Chamber of Industry & Commerce (EKONID) and selected high profile and expert law firms, tax consultants and auditing firms from Indonesia and Germany. By integrating the expertise of our Network Law & Taxes cooperation partners, German and Indonesian companies gain a 360°-consulting service in law and tax matters and can rely on compliance with high standards for seriousness, specific expertise and experience. For more information of the Network Law & Taxes we cordially invite you to visit our website www.ekonid.com.

Lastly, I would like to say Happy New Year and I hope 2019 will be another prosperous year.

Cassandra S. Paulira

Head of Corporate Services

OSS: Limited Liability Company

The New OSS System in Indonesia

The stated aim of the new regulation that lies at the foundation of this change is to bolster investment and improve the ease of doing business in Indonesia through the establishment of the Online Single Submission ("OSS") system for business licensing under the Coordinating Ministry for Economic Affairs. Under this Regulation, a significant portion of capital investment licensing is transferred from the Capital Investment Coordinating Board ("BKPM") and other government agencies to the OSS system. The Regulation introduces new types of licenses and registrations through the consolidation and/or abolishment of older licenses. The new licenses include the Business Identification Number ("NIB"), Business License and the Commercial/Operational License.

The aim of reforming Indonesia's business licensing regulations and unifying its licensing system through an online one-stop service is necessary and has also been overdue.

Nevertheless, in order for the OSS system to operate effectively, numerous areas will require further guidance and practical

experience from regulators. Guidance and decisive coordination will be needed between ministries and other authorities alike. A central authority may well be needed to supervise the OSS system and the respective ministries to ensure alignment with GR 24. It is currently unclear whether CMEA will assume this role while BKPM continues to interface with foreign investors.

As various government ministries have issued their implementing regulations over the past few months, we already see that inconsistencies between regulations start arising, which will have to be addressed and dealt with by the authorities in charge and the legal professionals vested in solving such contradictions.

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OSS: Limited Liability Company

Exceptions to the New OSS System

As a matter of example, under BKPM Regulation No. 6 of 2018 regarding Guidelines and Procedures on Investment Licensing and Facilities ("BKPM Reg. No 6"), a number of licenses are expressly excluded from the OSS system, with BKPM retaining sole authority of issuing them. A list of these licenses is referenced in Article 4(2) of BKPM Reg. No. 6, which is available in Indonesian language on the BKPM webpage. BKPM's one-door integrated services will continue to handle certain licenses in the energy, natural resources and real estate sectors, and several others, using its own online administration system by the name of "SPIPISE". BKPM Reg. No. 6, much to the relief of users and business owner throughout Indonesia, has also revoked the controversial BKPM Regulation No. 13 of 2017 regarding Guidelines and Procedures on Investment Licensing and Facilities. The legal issues arising from this now outdated Regulation No. 13 are now no longer relevant. We do, however, note that BKPM Reg. No. 6 does not cover several relevant rules for foreign direct investment that previously were regulated by BKPM Reg. No 13, which included provisions related to the obligation to convert subsidiaries of a domestic investment company that is converted to a foreign investment company, the

merger of two companies; and the minimum issued and paid-up capital of a foreign investment company to obtain a permanent business license. We suspect that these matters might be governed in GR 24's implementing regulations which are yet to be issued.

When establishing a new business, including a foreign investment (PMA) company, a business actor must now register on the OSS system and apply for a Business License and, if applicable, a Commercial/Operational License, before commencing commercial operations.

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Corporate Law

Foreign-owned Limited Liability Company in Indonesia

Two doors open access to the Indonesian market for foreign investors – namely the Limited Liability Company and the Representative Office (Rep Office).

A Limited Liability Company (also known as “*Perseroan Terbatas*” or “PT”) limits a shareholders liability to the personal contribution agreed to in the shareholder agreement. Indonesian law further sub-divides PT into two types: (a) Local Company and PDMN Company and (b) *Penanaman Modal Asing* (PT PMA). As the PT PMA allows for 100 percent foreign ownership, this is the preferred vehicle for foreign investors. The establishment of a PT PMA is regulated by Law No. 40/2 007 on Limited Liability Companies (Company Law) and can either be partially or 100 percent foreign-owned. Indonesian company law defines a PT PMA as a legal entity, which is a capital alliance with a minimum of two shareholders. The shareholders can be individuals or other companies that are legal entities.

Capital requirements for limited companies can be quite substantial. The government determined the minimum authorized capital required for establishing a 100 percent foreign-owned PT PMA in Indonesia currently stands at more than Rupiah 10 billion.

Additionally, it must be considered that several industry sectors in Indonesia are unavailable to foreign investment, due to some

ownership restriction in certain industries. Therefore it is vital to run a cross-check, when envisaging an investment into Indonesia via a PT PMA. This can be done by consulting Indonesia’s “Negative Investment List”, which is regularly updated by the BKPM (Investment Coordination Board). In these “(black) listed” industries, “partially closed” means that restrictions apply as to the percentage of foreign ownership in the company, triggering the necessity of engaging a local (Indonesian) partner in order to implement a business venture in Indonesia. The limitations on these industries and respective share percentages vary largely and are regularly revised.



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Schulz Noack Bärwinkel

Schulz Noack Bärwinkel (SNB) is a German law firm based in Hamburg, which was established in 1929. Over the years we developed a strong focus on the Asian markets, especially China, Vietnam and Indonesia.

Today SNB maintains offices in China and Southeast Asia with an international team led by highly experienced German attorneys.

Through our partnership with a leading Indonesian commercial and corporate law firm, we provide our clients with high quality legal services. Our team consists of German-speaking attorneys with substantial Asia experience and language skills, combined with a thorough understanding of the Indonesian business environment.



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OSS: Limited Liability Company**Indonesia's New Online Single Submission Application System**

On 21 June 2018, the Indonesian Government issued a new Government Regulation (*Peraturan Pemerintah*) No. 24 Tahun 2018 ("GR No 24") introducing an online based system for processing and issuing certain business licenses (Online Single Submission – "OSS").

One of the important points of this new OSS mechanism is the *Nomor Induk Berusaha* – "NIB", a business identification issued by the OSS Agency after businesses have registered in the OSS System. The NIB is a requirement for all business license and commercial or operating license applications through the OSS system and will also function simultaneously as a Company Registration Certificate (*Tanda Daftar Perusahaan* – TDP), Importer's Identification Number (*Angka Pengenal Importir* – API) and customs access.

The general procedure to obtain NIB is the following:

- (a) Log in to the OSS system;
- (b) Enter the required data, mainly company data, names of shareholders, information on share ownership, investment value and manpower utilization plan;
- (c) Input information regarding the business using the 5 digit Standard Business Classification (*Klasifikasi Baku Lapangan*

Usaha Indonesia – "KBLI"). If the business field under the relevant KBLI code is categorized as a business field conditionally open for investment under the Investment Negative List, the business must first make a statement that it will comply with the requirements under Attachment III to Government Regulation No. 44 of 2016 on Negative List of Investment in order to proceed with the OSS registration; and

- (d) Separately state that the submitted data is correct and authentic.

The OSS System currently struggles with recognizing many circumstances such as the use of KBLI codes under old KBLI versions in older companies. The submitted data form the basis of the NIB, which will be of central importance in the future. The OSS registration should therefore be conducted diligently.



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OSS: Limited Liability Company**OSS System May Force Pre-Existing PTs to Adjust Business Line**

On 11 October 2018, the main site of the Online Single Submission ("OSS") system displayed a note by the Ministry of Law and Human Rights ("MOLHR") and Coordinating Ministry for Economic Affairs ("CMEA"), announcing that limited liability companies ("PTs") established before the introduction of the OSS system and using the 2015 Standard Classification of Indonesian Business Fields (*Klasifikasi Baku Lapangan Usaha* or "KBLI") will have to change their business line(s) to correspond with 2017 edition of the KBLI. PTs who fail to comply with this requirement, will have their *Nomor Induk Berusaha* ("NIB") revoked.

While the MOLHR's online system has been and still is using the 2015 edition of the KBLI, the OSS system was based on the 2017 edition. The two editions differ slightly. This means that PTs with business lines that have not changed will not be required to make any changes. PTs who utilize 2015 KBLIs that do not fully correspond with the 2017 KBLI should simply amend their business line in as far as this does not reduce their scope of activities. An amendment is usually recommended in combination next Annual General Meeting of Shareholders. The respective documentation would need to

include a sufficient change to the Articles of Association of the respective PT.

It is important to anticipate an NIB revocation by ensuring that the registered KBLI is in line with the 2017 edition. In a limited number of cases, PTs will previously not have had a KBLI (unlisted business fields were often indicated with "00000") or the change in KBLI editions from 2015 to 2017 will tighten/widen the actual scope of the business field. As it stands, these cases will require direct correspondence with the OSS Agency to be resolved. Due to the central functions now concentrated in the NIB (e.g. import license and customs access), not complying with this requirement would heavily affect the daily business of many PTs.



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Compliance

New Regulation on Capital Investment Licensing and Facilities

Following the issuance of Government Regulation No. 24 of 2018 on "Online Single Submission" or OSS, the Investment Coordinating Board – BKPM issued two new regulations on investment i.e. BKPM Regulation No. 6 of 2018 on the Guidelines and Procedure for Capital Investment Licensing and Facilities (Regulation No. 6) and Regulation No. 7 of 2018 on Guidelines and Procedure for Capital Investment Supervision (Regulation No. 7). Under Regulation No. 6, BKPM will continue to handle the following licenses and these licenses will remain under the authority of BKPM:

Energy and Mineral Resources Sector:

1. Geothermal Licenses;
2. Assignments for geothermal preliminary surveys and exploration;
3. Oil and gas data utilization licenses;
4. Survey licenses;
5. Oil and gas storage business licenses;
6. Oil and gas processing business licenses;
7. Oil and gas transport business licenses;
8. Oil and gas sales business licenses;
9. Representative Offices of Foreign Oil and Gas Company licenses;
10. Mining exploration business licenses;
11. Termination of mining business licenses due to restoration;
12. Special production operations mining business licenses for transporting and selling minerals and coal and their extensions;
13. Production operations mining business and their renewals;
14. Special production operations mining business licenses for processing and/or refining minerals and coal and their extensions;
15. Temporary licenses for transporting and selling minerals and coal;
16. Production operations mining business licenses for selling minerals and coal;
17. Mining services business licenses and their extensions.

Public Works and Housing Sector:

1. Property construction and development business licenses;
2. Housing sector business licenses.

Investment Sector:

1. KPPA (Service Representative Office) Licenses;
2. Recommendation for a VITAS for shareholders;
3. Recommendation for changing a Visit Stay Permit into an ITAS;
4. Recommendation for changing an ITAS into an ITAP.

Customs and tax facilities:

1. Facilities for machinery, capital goods and materials for investors in the industrial sector and the industrial sector that provides services;
2. Facilities for importing machinery and capital goods in the electric power sector;
3. Facilities for importing machinery and capital goods importation for contracts of work and coal contracts of work;
4. Tax holidays;
5. Tax allowances.

A retransfer of competences from the OSS Agency to BKPM on a multitude of such fields previously handled by BKPM is planned. Businesses applying for the aforementioned licenses will still be required to register in the OSS System.



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Luther LLP is one of the largest continental European lawfirms in Singapore. With our further lawfirms in Yangon and Shanghai as well as our corporate services offices in Kuala Lumpur, Delhi-Gurgaon, Shanghai and Singapore, we offer a comprehensive range of services to our clients. In Indonesia we have formed a strong collaboration with Maqdir Ismail & Partners in order to service our clients in their ventures in this interesting market. Maqdir Ismail & Partners are highly regarded for their expertise particularly in litigation, corporate law as well as in mergers and acquisitions.

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Personal Taxation**Post Tax Amnesty Monitoring**

Following the Indonesian Tax Amnesty Program in 2016 and 2017, the Indonesian Tax Authorities (ITA) continue to monitor all taxpayers' data to ensure that taxpayers are reporting their full income and assets in their tax returns. The most recent development regarding this issue is the issuance of Circular Letter No. SE-14/PJ/2018 ("SE-14") by the Director General of Tax regarding the Monitoring of Taxpayers Subsequent to the Tax Amnesty Program. The issuance of this new circular letter revokes Circular Letter No. SE-20/PJ/2017. The objective of SE-14 is to improve and facilitate the effectiveness of compliance monitoring. For taxpayers who did not participate in the Tax Amnesty, if there is information regarding assets obtained in 1985-2015 which has not yet been reported in their tax return, the tax office has to conduct a tax audit on the taxpayer by 1 July 2019. Hence, it is important for the ITA to have an effective review process. Overall, the ITA continues to improve and enhance its manpower, business processes and IT and database capabilities, as directed by Presidential Regulation No. 40 Year 2018 regarding Improvement of the Tax Administration System. You can expect that, with the aid of technology, the ITA

will be more efficient and capable in processing and analyzing its ever-increasing database, especially after the Common Reporting Standard (CRS) becomes effective.



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Taxation and Bilateral Investment Treaty**Indonesia Raises Import Taxes on 1,000-Plus Goods**

Recently the Indonesian Finance Ministry implemented its plan to control imports by adjusting the Article 22 Income Tax rate from 2.5 percent up to 10 percent on 1,147 products, mostly consumer goods, ranging from cosmetics to cars. This is part of the government's program aimed at cutting imports and supporting a weak rupiah in order to reduce the current account deficit (CAD). The list also includes basic goods like coffee, tea and pasta, consumer electronics, clothing, luxury items and construction materials. The additional tax of up to 7.5 percent will be levied as income tax and calculated based on the CIF value of the imported good plus duty. The import taxes can be credited against the annual corporate tax liability in the annual corporate income tax return. The increase of taxes on imported goods will most likely increase the difference between taxes already paid and taxes actually payable, even for companies using an average margin for their products. Also, since the import taxes are prepaid and may be credited against the annual tax liability, the refund may only take place more than a year after the taxes have been paid. Hence taxpayers should take into account the impact on their cash flow and working capital requirements from these new measures and adjust their transfer pricing policies if needed. Finally, please be prepared for future

tax audits, as a tax refund request will always trigger a tax audit. As the refund amounts will increase significantly, the complexity of the tax audit may increase significantly as well.



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Taxation and Bilateral Investment Treaty

50% Final Income Tax Rate Reduction for Small and Medium Enterprises

The government has reduced the final income tax rate for micro, small and medium enterprises (MSMEs) with Government Regulation No. 23 Year 2018 ("PP-23") by reducing the final income tax rate to 0.5 percent as of 1 July 2018. This final income tax obligation applies to taxpayers with an annual gross income/turnover of less than IDR 4.8 billion in a fiscal year.

PP-23 also establishes a sunset clause during which registered taxpayers can benefit from the final tax regime in 2018, before escalation to the normal tax regime. These periods are as follows:

1. Seven years for individuals;
2. Four years for cooperatives, limited partnerships and firms; and
3. Three years for limited liability companies.

For taxpayers who register after the regulation was issued, it starts in the tax year in which they register.

This regulation also provides clarity regarding both income and taxpayers exempted from the final income tax regime:

Exempted Income from Businesses	Exempted Taxpayers
a. Individual taxpayers performing freelance activities	a. Those who choose to report income tax according to the normal tax rates or Article 31E of the Income Tax Law
b. Overseas income that is already taxed by the source country	b. Limited partnerships or firms owned by individual taxpayers who have expertise and provide one type of service
c. Income subject to final income tax based on separate tax laws and regulations	c. Corporate taxpayers that have obtained income tax facilities or holidays
d. Non-taxable income	d. Permanent Establishments

GR-23 is intended to provide opportunities for MSMEs to participate in and improve their economic growth with a lower tax burden and it is hoped that they thus will be able to make additional investments.



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KPMG Advisory Indonesia

KPMG Advisory Indonesia (KAI) has been providing business advisory services focusing on taxation and related business issues since 1957. KAI is one of the largest practices in the country, providing services to multinational corporations, joint ventures and domestic companies operating in a wide range of business sectors. Our experienced tax professionals are drawn from a wide number of countries and backgrounds. Industry specialization, service line expertise and international exposure, together with continuous advanced training, equips them to work with our clients and to be their professional tax advisors in a wide spectrum of business matters.



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Indonesian Tax Implication on OSS**New Provisions for Importer Identification Number**

Since the launch of the Online Single Submission ("OSS") system on 9th July 2018, based on Government Regulation Number 24 of 2018, some related regulations issued by involved ministries have been revoked. One is the Regulation by the Minister of Trade Number 70/M-DAG/PER/9/2015 regarding Importer Identification Numbers (API) ("Regulation 70"). To be consistent with the OSS, the Minister of Trade recently issued Regulation Number 75 of 2018 regarding Importer Identification Numbers (API) ("Regulation 75"), which has the following key features.

Importation may only be effected by importers who already obtained an API. Importers may import goods without API, if the goods are classified, among others, as temporary imports, promotional, required for scientific research and development, connected to remedy of natural disasters or required and imported by government institutions.

There are two types of API, i.e. (i) General importer identification number ("API-U"); and (ii) Producer importer identification number ("API-P"). API-U is granted to companies importing goods to be sold, while API-P is granted to companies importing goods to be utilized as capital goods, raw material, supporting material and or supporting material for production processes. An API is valid as long as the importer operates the corresponding business activities in Indonesia. Now, a Business Identification Number

(*Nomor Induk Berusaha* – "NIB") issued by the OSS Agency is treated as an API. Importers who obtained an NIB as API have to submit an online report of import realization every three months to the Minister of Trade.

APIs for importers of foreign banknotes, business entities or contractors in energy, oil and gas, mineral and other natural resources are still issued by the Minister of Trade until this procedure is shifted to the OSS Agency in accordance with applicable laws and regulations. Importers who already obtained an API based on Regulation 70 have to register with the OSS Agency to obtain a NIB treated as API, at the latest six months after the issuance of Regulation 75, or before 20th January 2019.

The new regulation will likely facilitate import licensing proceedings. However, entrepreneurs already operating in Indonesia need to observe the time limit to comply with the NIB requirement and should initiate respective amendment proceedings soonest.



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Indonesian Tax Implication on OSS**The Implication of Online Single Submission for Tax Administration**

In the spirit of continuous enhancement of the investment climate, the Indonesian government launched an online licensing system through Government Regulation Number 24 of 2018 ("GR 24/2018"). The system, commonly known as Online Single Submission (OSS), is meant to significantly cut the duration and complexity of business licensing procedures in order to promote direct investment; either from foreign or domestic sources.

OSS is an integrated system bridging inter-ministerial administration, synchronizing business license regulations between the local and central government and shortening offline bureaucracy. OSS provides easy access for the user via an online platform. Tax authorities will be able to use OSS for the purpose of collecting taxpayer's data and documents, as the system is interconnected and stores the database of every investor's business administration.

Upon registering with OSS, the system will inter alia require the submission of a tax identification number (TIN). Should the

investor not yet have been assigned a TIN, OSS will automatically initiate a TIN registration process. This will ensure for every investor to be duly registered with the Indonesian tax authorities and held responsible for any fiscal liabilities resulting hereof.

Prior to the implementation of OSS, the Indonesian government already introduced other online-based applications, such as e-SPT, e-Faktur, e-Billing, and e-Filing. Additionally introducing OSS gives proof of the Indonesian government's commitment to an integrated modern tax administration system, helping taxpayers to comply with their tax liabilities.



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Corporate Taxation**Indonesian Tax Reform: Going Digital**

Tax reform is defined as the transformation of the tax system - comprising improvements to the tax administration and regulation as well as the expansion of the tax base. In Indonesia, tax reforms started in 1983, with the latest one being known as 'Tax Reform Batch III (2017-2020)', focusing on the consolidation of data, the acceleration of tax related procedures and an overall continuity of the reform process.

The latest Indonesian tax reform is strategically embracing the digital era. The Director General of Tax's (DGT) IT and database pillar is meant to generate reliable IT structures and databases to support the DGT's core business and to produce reliable and accurate output. The digitalization process is realized through the collection of integrated third party data, online and prepopulated tax returns as well as through the storage of taxpayers' account data. Upon implementing an automated and integrated system, the DGT will be able to easily retrieve any required information directly from the database, significantly reducing infringements of tax laws and improving a reliable tax administration.

From a taxpayer's point of view, the digitalization will considerably improve the efficiency with regard to tax compliance. Paper-based submissions will be continuously abolished, simplifying and accelerating tax related procedures for the taxpayer and making it easier to fully comply with the current tax liabilities. e-SPT, e-Faktur, e-Billing, and e-Filing are some examples of how the

DGT is continuously stepping forward into the digital world. The DGT is currently also introducing e-Bukpot, having withholding tax receipts automatically synchronized within the system. With this comprehensive electronic system being pushed forward, it is feasible for more 'e-' models to be introduced in the near future, further digitizing the Indonesian tax reform.



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