5.	Sector	:	All sectors
	Type of Obligation	:	National Treatment (Article 8.4)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (r)(iii) of Article 8.1 (Definitions) that require: (a) Non-resident taxpayers to be subject to withholding tax of 20 per cent if they derive the following income from an Indonesian source, *inter alia*: (i) Interest; (ii) Royalties; (iii) Dividend; or (iv) Fee from service performed in Indonesia. (b) Relating to Land Acquisition that no foreign persons are allowed to own land. However, a joint venture enterprise could hold the right for land use (*Hak Guna Usaha*), and building rights (*Hak Guna Bangunan*), and they may rent or lease land and property.

6.	Sector	:	All sectors
	Type of Obligation	:	National Treatment (Article 8.4)
	Description	:	<u>Trade in Services</u> Indonesia reserves the right to adopt or maintain any measure with respect to trade in services as defined in subparagraph (r)(iii) of Article 8.1 (Definitions) that requires a joint venture supplying services through commercial presence in Indonesia to have a total investment value of more than IDR 10 billion[5] (excluding land and buildings), except in sectors and subsectors where Indonesia has made commitments under GATS.

[5] This inscription of the said value shall be without prejudice to the time value of money.