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Sector	:	All sectors
Subsector	:	-
Level of Government	:	Central
Type of Obligation	:	National Treatment (Article 10.3)
Description of Measure	:	Non-resident taxpayers will be subject to withholding tax of 20 per cent, if they derive the following income from an Indonesian source: (a) Interest; (b) Royalty; (c) Dividend; or (d) Fee from service performed in Indonesia.
Source of Measure	:	*Income Tax Law No. 36 of 2008 concerning The Fourth Amendment to Law No.7 of 1983 concerning Income Tax*

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Sector	:	All sectors
Subsector	:	-
Level of Government	:	Central
Type of Obligation	:	Prohibition of Performance Requirements (Article 10.6)
Description of Measure	:	Obligation under Article 10.6 (Prohibition of Performance Requirements) shall not apply to all existing non-conforming measures, which include measures related to these requirements: (a) to achieve a given level or percentage of domestic content; (b) to relate the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with investments of that investor; (c) to restrict sales of goods in its territory that such investment produces by relating such sales to the volume or value of its exports or foreign exchange earnings; (d) to export a given level or percentage of goods; (e) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory. For specific purpose, a foreign investor or a legal entity established as Indonesian Limited Liability Company (*Perseroan Terbatas*) in accordance with *Law No. 40 of 2007 concerning Limited Liability Company*, which are employing foreign experts are required to provide trainings and transfer of technology to workers of Indonesian nationals pursuant to the laws and regulations.
Source of Measure	:	• *Law No.25 of 2007 concerning Investment* • *Law No. 40 of 2007 concerning Limited Liability Company* • *Government Policy*