

***Memorandum of Understanding between the Competent Authority of the Republic of Indonesia  
and the Competent Authority of the United States of America***

The Competent Authority of the Republic of Indonesia and the Competent Authority of the United States of America (the "Competent Authorities") are in the process of concluding a Competent Authority Arrangement ("CAA") on the exchange of country-by-country reports.

Pursuant to the law of Indonesia, if such CAA is not operative by April 30, 2018, local filing obligations may be imposed on constituent entities of U.S. multinational groups resident for tax purposes in Indonesia, or subject to tax with respect to the business carried out through a permanent establishment situated in Indonesia ("U.S. Constituent Entities") with respect to fiscal years commencing on or after January 1, 2016.

Notwithstanding such law, until the CAA becomes operative, the Competent Authority of the Republic of Indonesia does not intend to impose local filing with respect to U.S. Constituent Entities with respect to fiscal years commencing on or after January 1, 2016.

Nevertheless, the Competent Authority of the Republic of Indonesia and the Competent Authority of the United States of America shall endeavor to make the CAA operative no later than May 31, 2018.

For the Competent Authority of  
the Republic of Indonesia:

For the Competent Authority of  
the United States:

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P.M. John L. Hutagaol

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Douglas W. O'Donnell

Director of International Taxation  
Directorate General of Taxes  
Ministry of Finance

Commissioner, Large Business & International  
Internal Revenue Service

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Date

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Date