

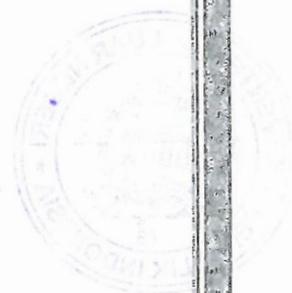


REPUBLIK INDONESIA

## PROTOCOL

The Government of the Republic of Indonesia and the Royal Government of Cambodia have agreed at the signing of the Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income that the following provisions shall form an integral part of the said Agreement:

1. For the purpose of Article 5, paragraph 2, subparagraph (h), it is understood that a Permanent Establishment exists from the date on which the drilling rig or working ship is present in territory of either Contracting State.
2. For the purpose of Article 7, it is understood that nothing in this Article shall affect the application of any law of a Contracting State relating to tax imposed on income from insurance, other than re-insurance, of non-resident insurers with a permanent establishment in that Contracting State.
3. For the purpose of Article 10, paragraph 5, it is understood that the tax rate limit shall not affect the provision contained in any production sharing contracts relating to oil and gas, and contract of works for other mining sectors, concluded by a Contracting State or its relevant state oil and gas company or any other entity thereof with a person who is a resident of the other Contracting State.



IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Agreement.

DONE in duplicate at Jakarta on 23<sup>rd</sup> Oct 2017 and at Phnom Penh on 13<sup>th</sup> Oct 2017 in the Indonesian, Khmer, and English languages, all texts being equally authentic. In the event of any divergence of interpretation, the English text shall prevail.

For the Government of the  
Republic of Indonesia

For the Royal Government of  
Cambodia



Dr. SRI MULYANI INDRAWATI  
Minister of Finance

Dr. AUN PORNMONIROTH  
Senior Minister  
Minister of Economy and Finance

Salinan naskah resmi  
Certified true copy

Nomor : 0203/CTC/08/2018/52  
Number



Sulaiman  
NIP. 19651025 199103 1 017

Sekretaris Direktorat Jenderal Hukum dan Perjanjian Internasional  
Kementerian Luar Negeri, Republik Indonesia  
Secretary of Directorate General for Legal Affairs and International Treaties  
Ministry of Foreign Affairs, Republic of Indonesia

Tanggal : 24 Agustus 2018  
Date