

FORM OF NOTIFICATION FOR BUSINESS ENTITY MERGER, DISSOLUTION, AND TAKING OVER OF COMPANY SHARES

(Regulation of the Commission for Business Competition Number 10 Year 2010,
dated August 20, 2010)

**COMMISSION FOR
BUSINESS COMPETITION SUPERVISION,**

Considering:

That to implement the provision in Article 8 paragraph (1) of Government Regulation Number 57 Year 2010 concerning Business Entity Merger or Dissolution and Taking Over Company Shares that may result in Monopoly Practice and Unfair Business Competition, it is necessary to stipulate Regulation of Commission for Business Competition Supervision concerning the Form of Notification of Business Entity Merger, Dissolution and Taking Over Shares of the Company;

In view of:

1. Law Number 5 Year 1999 (BN No. 6288 pages 1A-7A and so forth) concerning Prohibition from Monopoly Practice and Unfair Business Competition (Statute Book of the Republic of Indonesia Year 1999 Number 33, Supplement to Statute Book of the Republic of Indonesia Number 3817);
2. Government Regulation Number 57 Year 2010 concerning Business Entity Merger, Dissolution and Taking Over Company Shares Resulting in Monopoly Practice and Unfair Business Competition;

With due observance of:

The Result of Meeting of the Commission dated August 11, 2010;

D E C I D E S:

To stipulate:

**FORM OF NOTIFICATION FOR BUSINESS ENTITY
MERGER, DISSOLUTION AND TAKING OVER COMPANY
SHARES**

Article 1

What is meant in this Regulation of the Commission by:

1. Form of Notification shall be official notification that must be submitted by business players to the Commission, of Business Entity Merger, Dissolution or Taking Over Company Shares result in the asset value or sale value exceeds the value specified in Government Regulation Number 57 Year 2010 concerning Business Entity Merger, Dissolution or Taking Over Company Shares that may result in Monopoly Practice and Unfair Business Competition.
2. Commission shall be Commission for Business Competition Supervision as referred to in Law Number 5 Year 1999 concerning Prohibition from Monopoly Practice and Unfair Business Competition.

Article 2

(1) Form of Notification consists of:

- a. Form of Notification for Business Entity Merger (Form M1);
- b. Form of Notification for Business Entity Dissolution (Form K1);
- c. Form of Notification for Taking Over Company Shares (Form A1).

(2) Form of Notification shall be as specified in Attachment to to this Regulation.

Article 3

This Regulation takes effect on the date it is stipulated.

Stipulated in Jakarta

On August 20, 2010

COMMISSION FOR BUSINESS COMPETITION SUPERVISION

Chairman,

sgd.

Prof. Dr. Tresna P. Soemardi

—==(MA)==—

**PROCEDURE FOR INFORMATION TRADE BASED
ON AGREEMENT ON DOUBLE TAX EVASION (P3B)**

**(Regulation of the Director General of Taxes Number PER-67/PJ/2009,
dated December 30, 2009)**

DIRECTOR GENERAL OF TAXES,

Considering:

- a. that under the provision in Article 32A of Law Number 7 Year 1983 concerning Income Tax as amended by Law Number 36 Year 2008 it is regulated that the Government has the authority to enter into agreement with the Government of other country in the context of double tax evasion and prevention from tax evasion;
- b. that based on Double Tax Evasion Agreement (P3B) between the Government of Indonesia and other country, such as regulation on information trade that may utilized to prevent from double tax evasion and prevention from tax avoidance, and abuse of P3B by unauthorized party;

- c. that in the context of utilizing information trade facility regulatory instrument and standard operational procedure are needed that governs the procedure and mechanism for information trade;
- d. that based on the consideration referred to in letter a, letter b, and letter c, it is necessary to stipulate Regulation of the Director General of Taxes on Procedure for Information Trade based on Agreement to Avoid Double Tax (P3B).

In view of:

- 1. Law Number 6 Year 1983 (*BN No. 3997 pages 1A-2A and so forth*) concerning General Provision and Procedure for Tax matters (Statute Book of the Republic of Indonesia Year 1983 Number 49; Supplement to Statute Book Number 3262) as