Forging the Path in Tax Society

2024

The Winner of Asia-Pacific Pro Bono Firm of The Year

FOREWORD

In full cognisance of the *officium nobile* mandate, wherein tax consultants are considered a noble or honourable profession, DDTC strives to be at the forefront in this respect. The *officium nobile* concept derives from the assumption that, in essence, tax consultants as a profession should not be solely profit-oriented, but also focus on how to promote inclusive tax education and a better tax system for all elements of society.

It is next to impossible for the Indonesian tax authorities to fly solo in the ventures into the ideal tax system. Tax consultants, such as DDTC, must inevitably serve as the government's partner to lay the foundations for tax literacy and help taxpayers in fulfilling their tax obligations. To realize these objectives, we actively engage in numerous profound initiatives and constantly assess how we may further innovate and advance our efforts. Through these undertakings, we seek to realize affluent and fair tax realms.

Not only do we endeavour to foster and promote the taxation state of our clients, but we are also committed to addressing the impact of our activities on our environment and the society dwelling therein. Pro bono plays a critical role in our aspirations for these missions. We view our substantial contributions of knowledge and skills to society as our obligation and privilege.

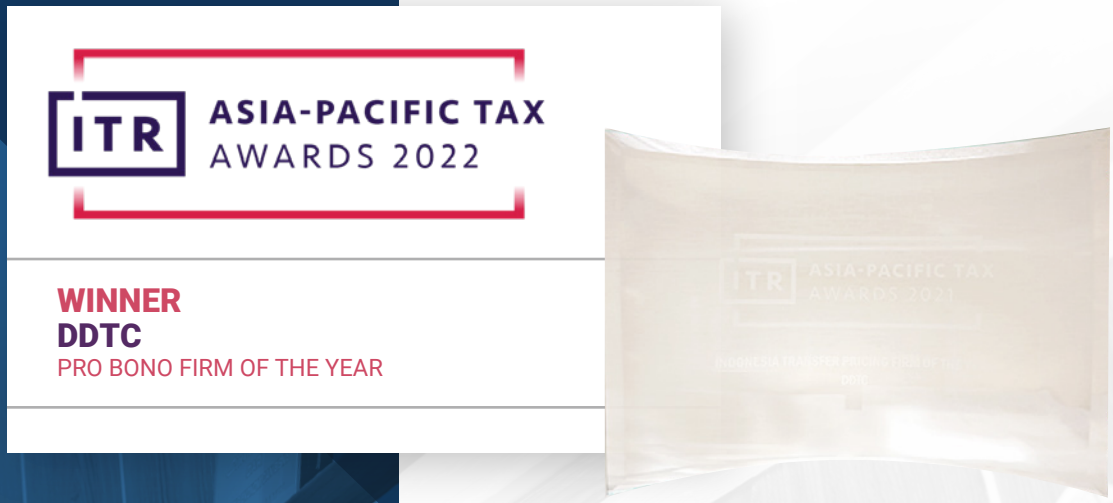
This commitment feeds through to all of our activities, both external and internal. This also constitutes an integral part of how we operate as a business and underpins all of our decisions.

Darussalam, S.E., Ak., CA., M.Si., LLM Int.Tax
Managing Partner DDTC

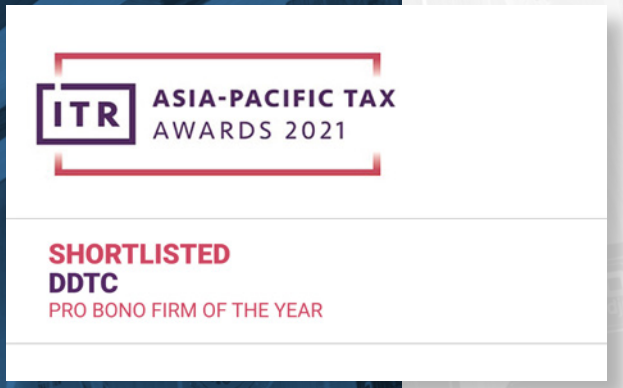
"Tax consultants are considered a noble or honourable profession (*officium nobile*). The *officium nobile* concept derives from the assumption that, in essence, not only should a profession be solely oriented towards profit, **but also how to promote inclusive tax education and a better tax system for all elements of society."**

-Darussalam

ACHIEVEMENTS
In Pro Bono Tax Activities



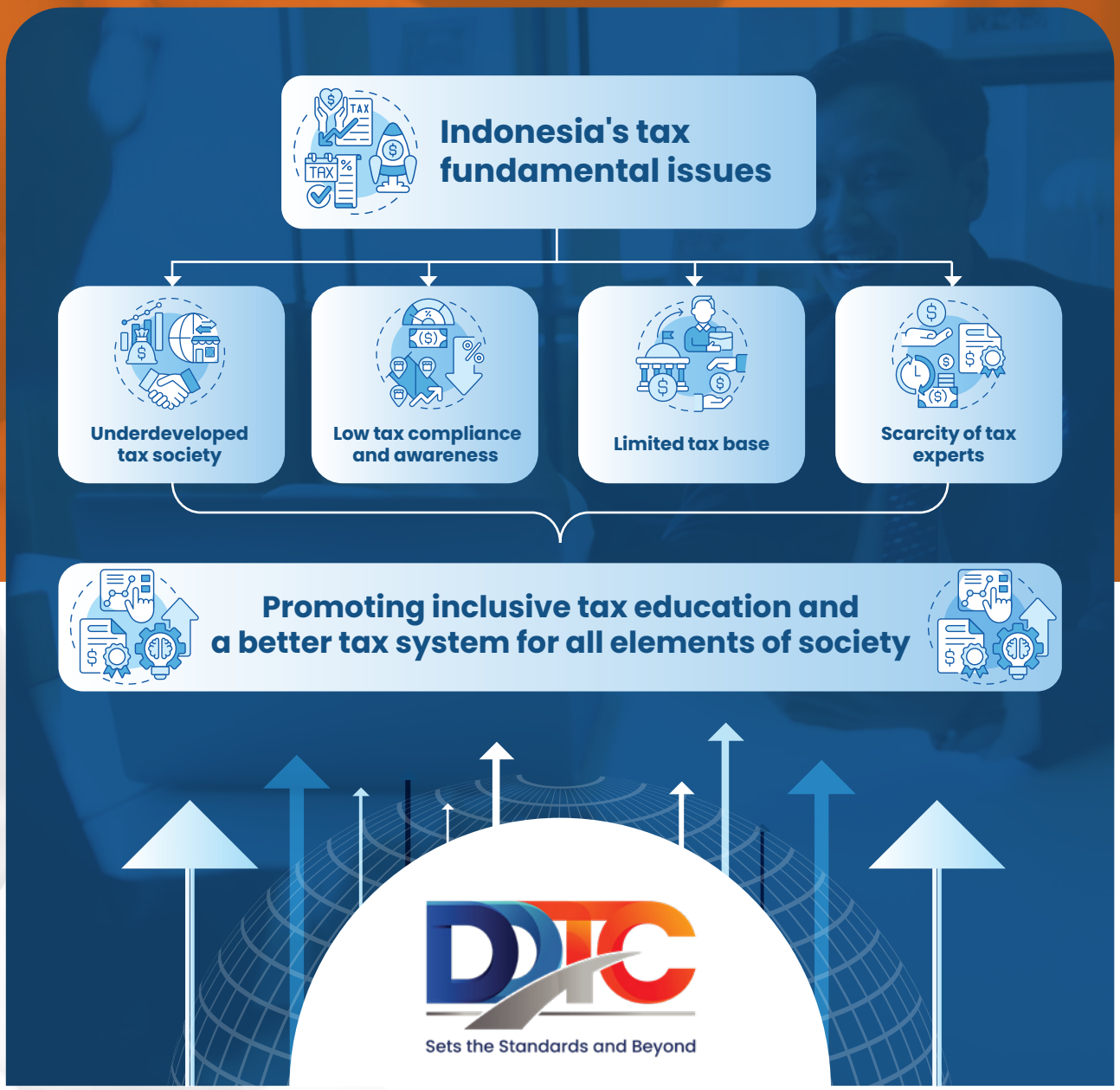
DDTC has been awarded the Pro Bono Firm of the Year in the Asia-Pacific Tax Awards 2022 by International Tax Review (ITR), UK.



We have been shortlisted as a Pro Bono Firm of the Year 2021 by International Tax Review (ITR), UK.

We have been awarded Pro Bono Champions by Hukum Online (one of Indonesia's digital law service platforms).

WHAT PRO BONO MEANS TO US



OUR PRINCIPLES

1. We give back the significant yields from our professional services to the tax society and all stakeholders in the tax sector. We strongly believe there is so much more to this recurrent cycle than mere commercial aspects and in turn, we will lay the cornerstone for an ideal tax ecosystem.

2. We view all external parties as DDTC's clients and as such, we are bound by our social responsibilities to the society. We are committed to undertaking diverse products/services/activities to fulfil these responsibilities.

3. Pro-bono does not merely imply CSR or free-of-charge professional services. Instead, it is inherent in DDTC's resolute vision and missions, regardless the merits and demerits of these activities.

"Efforts to address fundamental issues in Indonesia's tax sector have implored us to actively participate in establishing the tax society."

From a more holistic perspective, tax consultants play highly strategic roles in Indonesia's tax system. In essence, tax consultants are a noble profession that bridges the social contract between the government and society (*officium nobile*). The *officium nobile* concept derives from the notion that any profession should never be solely profit-oriented but also take into account ways to contribute or dedicate expertise to society. This requires a commitment to public services and a balance between the commercial and social aspects.

An ideal tax system is feasible if and only if taxpayers stay current with the latest tax developments, procedures and inherent rights and obligations. Tax consultants, therefore, should uphold their role as the government's partner in assisting taxpayers and serving as tax intermediaries. As intermediaries, tax consultants translate and simplify the complexities of tax regulations to render easier comprehension for taxpayers.

TAX KNOWLEDGE SHARING

Fully cognizant of the *officium nobile* mandate and in line with DDTC's vision and missions, our lifelong commitments have always been increasing public tax literacy, improving tax education, establishing a tax-aware society and encouraging tax compliance. Publication serves as a bridge for DDTC to provide non-profit services for the community. We seek to improve public tax knowledge by publishing free-of-charge tax-related books, articles, working papers, media opinions, quarterly reports, newsletters, serving as speakers in tax-related events, collaborating with academics, conducting joint research, general lectures, tax training and seminars, all for the interests of all tax stakeholders and ultimately establish an ideal tax system and tax society.

Books

Domestic & International Publication

Inside Tax Magazine

Our magazine provides the public with enlightenment and education on domestic and international taxation trends. We are highly aware that asymmetries in taxation cannot be entirely eradicated, however we are sure that InsideTax Magazine serves as a media that plays the main role in reducing asymmetric information in the area of taxation.

Indonesia Taxation Quarterly Report

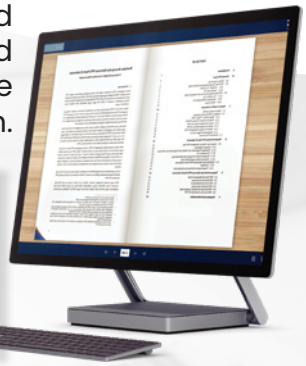
Indonesia Taxation Quarterly Reports monitor and evaluate taxation developments in the domestic and global landscape regularly every quarter of the year, with a special focus on specific strategic topics and viewpoints.

Newsletter

We provide you with a brief summary of new tax regulations in our tax newsletters. The newsletters are expected to facilitate you in understanding tax regulations with greater ease. In addition, you can find our perspective inside these newsletters.

Working Paper

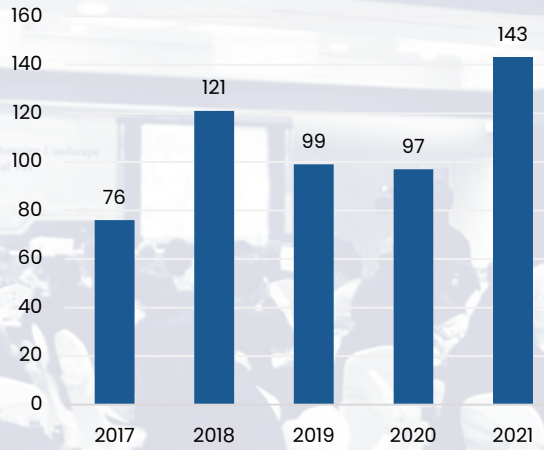
Our working paper is a series of technical papers addressing Indonesian and global taxation issues in Indonesia. The papers contain advanced perspectives, both for conceptual and analytic studies, supported by reliable source of information.



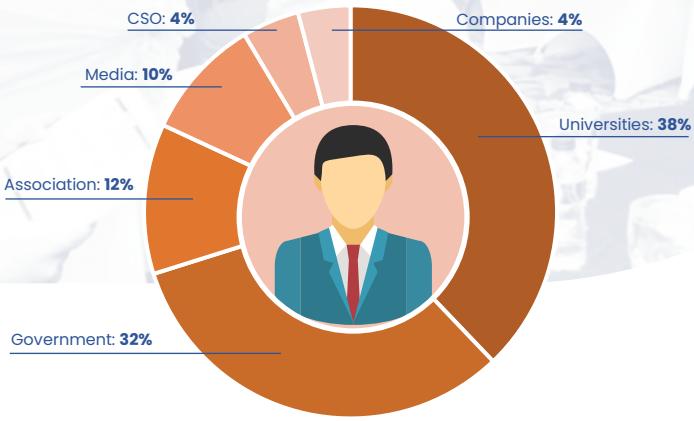
Speakers in Domestic & International Events/Media

DDTC renders the best experience for domestic and international event attendees by providing the best speakers every single time.

The Number of External Agenda with DDTC Speakers



The Number of External Agenda with DDTC Speakers, by Stakeholders



Free Tax Events

DDTC actively engages in free offline and online tax events, such as seminars, Youtube podcasts, tax gatherings, socialization and Focus Group Discussions.

almost

4,000

Books

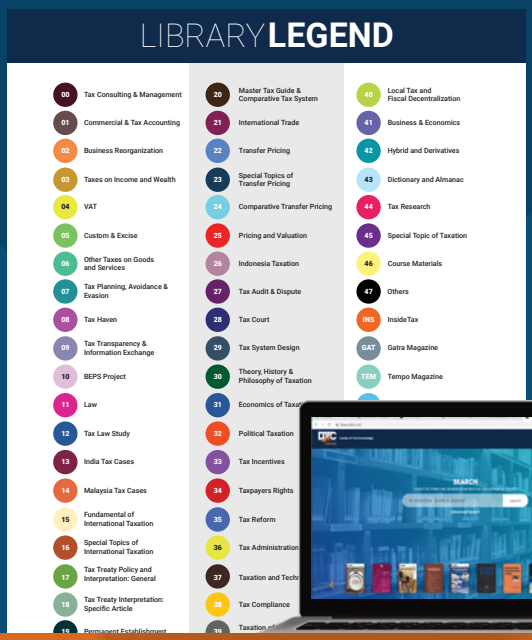
> **"DDTC Library is a melting pot for heated discussions and debates that translate into work of thoughts that in the end, establish the national tax ecosystem."**

DDTC Library

DDTC is committed to developing a public space for tax literacy. DDTC Library serves as the main reference for anyone with a particular interest in taxation and renders an interaction space among DDTC professionals, tax stakeholders and the general public. Everyone is entitled to an equal free-of-charge access to tax knowledge. DDTC Library is a melting pot for heated discussions and debates that translate into work of thoughts that in the end, establish the national tax ecosystem. As one of Indonesia's largest tax libraries, offering comprehensive tax literature references, DDTC Library offers nearly 4,000 comprehensive tax literature references in the form of books, journals and publications (as of August 2022).

Percentage of International Publication

90%



Online Journal Subscription:

- Tax Notes •
- Bulletin for International Taxation •
- International Transfer Pricing Journal •
- International VAT Monitor •
- Intertax •
- EC Tax Review •

DDTCNews

We promote tax literacy in Indonesia with a full commitment to eliminating asymmetric information in the Indonesian tax society.

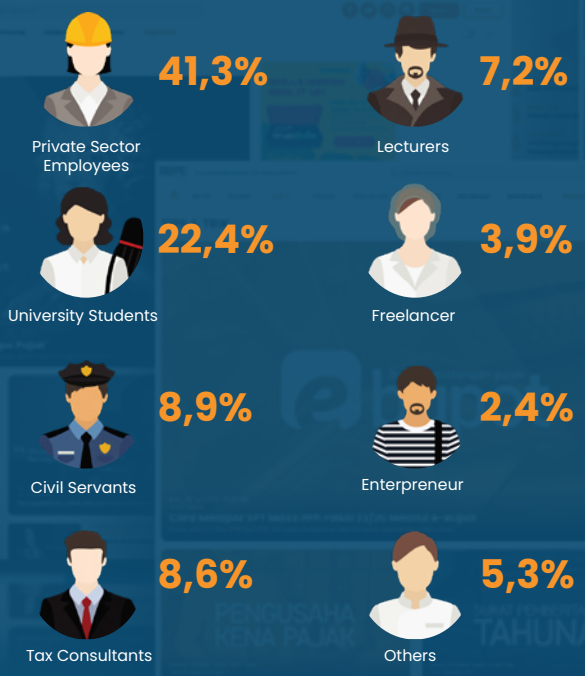
DDTCNews is a taxation news portal aimed at Indonesian society in general and the Indonesian taxation society in particular. This portal comprises news, analysis, and other tax information professionally managed by taking into account journalistic ethics and principles.

We receive numerous tax-related questions and queries from every layer of society channeled through email, social media or people coming directly to our office on a regular basis. Since its inception, in providing publicly accessible tax news, articles and consultation, we have anticipated that DDTCNews will be a 'cost center'. Nevertheless, we do not expect any foreseeable commercial return. Toward this initiative, HukumOnline, one of the digital law service platforms in Indonesia, has awarded Pro Bono Firm to DDTC.

DDTCNews' monthly active users average at more than 570,000, reaching a peak of 1.38 million in early 2021. These readers have diverse professional backgrounds, rendering DDTCNews highly effective for interactions between tax stakeholders.

In 2019, DDTCNews received the Edutax Award in the Media for Tax Inclusivity category from the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia.

Reader Profile/Profession



Visitor Satisfaction

SCHOLARSHIP & SPONSORSHIP

Human resources play a prominent role in any tax system. The quantity and quality of human resources in the taxation arena rely heavily on the tax education system and regulations. To date, there has been a scarcity of tax-proficient human resources in Indonesia, the prerequisite of a robust, ideal and balanced tax system. Tax-proficient human resources are a must to keep up with the highly dynamic national and international tax ecosystem. DDTC professionals, therefore, are encouraged to be constantly involved in continuous learning and in due course, share their newly acquired knowledge to the society.

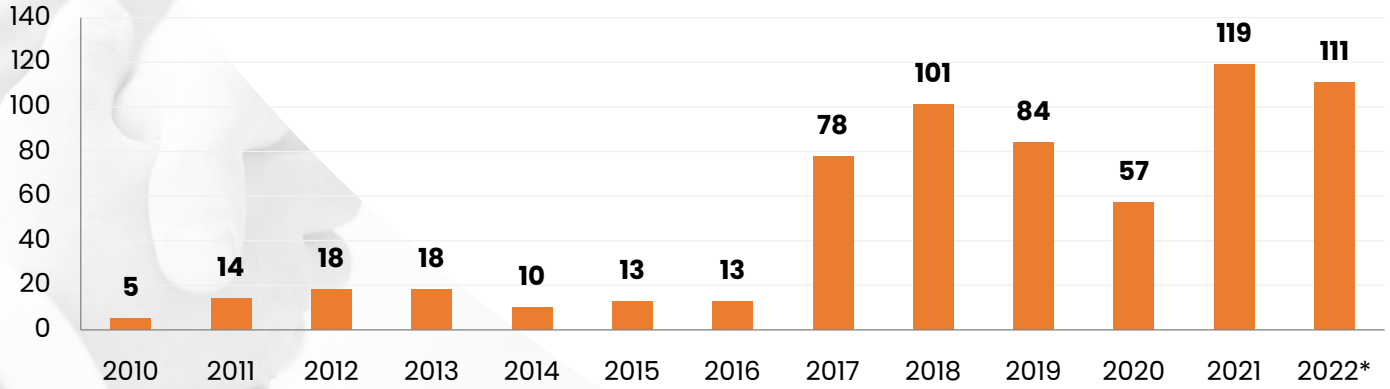
This warrants our steadfast commitment to providing internal and external scholarship, the former for DDTC professionals and the latter for external tax practitioners. Through our Human Resources Development Programme (HRDP) and MoU with universities across Indonesia, qualified individuals are sent on a yearly basis to pursue higher education at reputable institutions and universities across the globe to ensure access to worldwide knowledge and a comparative level of expertise. In addition to the scholarship for formal education, HRDP also facilitates the attendance of DDTC professionals and external tax practitioners in international and national training and certification.

We strongly believe that the tax society's trust and support are integral to our achievements. For this reason, to establish and strengthen relations with the tax society, DDTC has developed a CSR program, through which we fully support tax-related activities and events via sponsorship.

Human Resource Development Programme (Internal)

Through Human Resources Development Programme (HRDP), DDTC provides an opportunity for employees with outstanding achievements to earn scholarships for international and national graduate programs and courses.

The Number of HRDP Beneficiaries



*until June

USA
- Andrew Young School of Policy Studies Georgia State University
- Duke University
- Harvard Kennedy School
- Thomas Jefferson School of Law
- Bloomberg BNA I CITE

Portugal
- Universidade Católica Portuguesa
- Instituto de Direito EconÓmico Financeiro e Fiscal

Ireland
- Irish Tax Institute

UK
- Chartered Institute of Taxation
- London School of Economics

Belgium
- Katholike Universiteit Leuven
- Confédération Fiscale Européenne

Netherlands
- Tilburg University
- Universiteit van Amsterdam
- Maastricht University
- International Tax Center (ITC) Leiden
- International Bureau for Fiscal Documentation (IBFD)
- TPA Global
- International Fiscal Association (IFA)

Austria
- Vienna University of Economics & Business (WU)
- Institute for Austrian & International Tax Law
- WU Transfer Pricing Center
- WU Global Tax Policy Center

India
- Foundation for International Taxation

Singapore
- Tax Academy of Singapore
- International Bureau of Fiscal Documentation (IBFD)
- Institute of Singapore Chartered Accountants
- New Economy Taxation

Malaysia
- ITC Leiden I Malaysian Tax Academy
- International Bureau of Fiscal Documentation (IBFD)

Australia
- University of Melbourne
- The University of New South Wales (UNSW)

China
- World Customs Organization

Hongkong
- IBC Legal Conference

International

11 Master Degrees in International Taxation from leading university abroad

14 Advanced Diplomas in International Taxation (ADIT) of the Chartered Institute of Taxation (UK)

1 Bachelor Degree (LL.B) in Taxation Law (Fiscal Recht) form Leiden University (Netherlands)

27 Certificates Holder of Transfer Pricing from the Chartered Institute of Taxation (UK)

1 Diploma in International Taxation of International Tax Center, Leiden University (Netherland)

27 Certificates Holder of International Tax Certificate from the Chartered Institute of Taxation (UK)

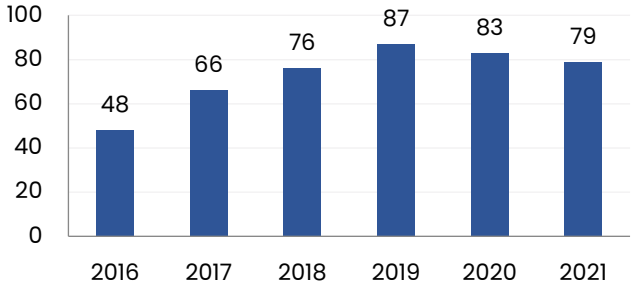
Domestic

14 Master Degrees in Accounting, Taxation, Law, Business, and Economics from leading universities in Indonesia

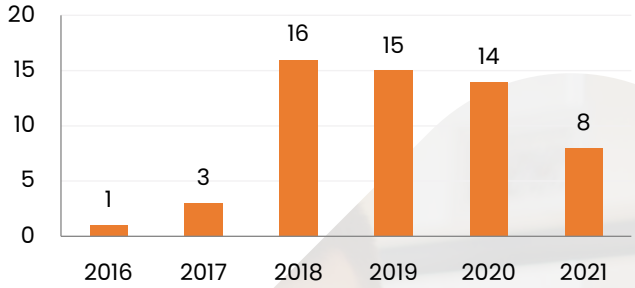
Sponsorship and Scholarship (External)

Through Corporate Social Responsibility Program (CSR), DDTC provides support, scholarship and funding for academic events for external parties.

The Number of Sponsorship Beneficiaries



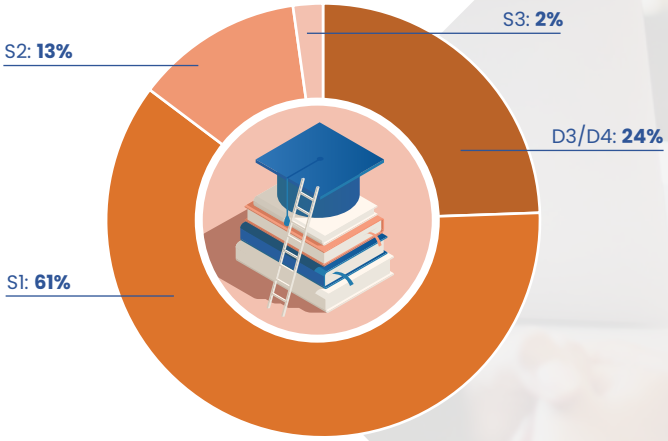
The Number of Scholarship Beneficiaries



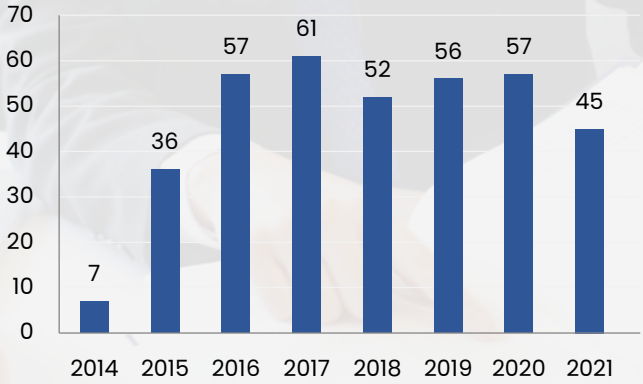
Interviewees for Thesis

Reliable materials and sources are compulsory for undergraduate and postgraduate students pursuing their taxation degrees in the process of writing a thesis or dissertation. Not only do these academicians have access to trustworthy tax-related information on DDTCNews, tax laws and regulations on perpajakan.id, tax books and journals at DDTC Library, but they may also interview highly competent DDTC professionals. Adept in their respective fields, our professionals can be an effective source for any tax-related research. Their extensive tax knowledge allows researchers to gather comprehensive information not available elsewhere.

Thesis Interviews by Education Levels



The Number of Thesis Interviews



ACADEMIC ENGAGEMENT

In recognition of the growing challenges resulting from the forthcoming demographic bonus, we strongly believe that sustainable tax education is essential for the establishment of an ideal tax system. DDTC abides by the principle that a tax-aware society is vital for the optimization of tax policy design and administration. Public tax education constitutes one of DDTC's innate missions embodied in the form of Memorandum of Understanding (MoU) with more than 30 well-known universities throughout Indonesia, Moreover, DDTC provides external scholarship to a handful of these university students and substantial insight into the tax curriculum of these universities.

- DDTC's Executive Internship Program •
- DDTC's Professional Recruitment •
- Seminar and Training Program •
- Workshop for Trainers Program •
- Tax Curriculum Development Program •
- Joint Research Program •
- Other Beneficial Collaboration between Parties •

MoU more than 30 Universities

Brawijaya University

Faculty of Economy and Business Airlangga University

Faculty of Administration Sciences the University of Indonesia

Sebelas Maret University

Institut Sekolah Tinggi Ilmu Administrasi Mandala Indonesia

Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara (STIE YKPN)

Faculty of Economy Maranatha Christian University

Muhammadiyah Sukabumi University

Pamulang University

Multimedia Nusantara University

Kwik Kian Gie School of Business

Sultan Ageng Tirtayasa University

Trunojoyo Madura University

North Sumatra University

Jambi University

17 Agustus 1945 Surabaya University

Padang State University

Bina Sarana Informatika University

UPN Veteran Jakarta

Jember University

Mataram University

Gunadarma University

Faculty of Economics and Business Diponegoro University

Faculty of Economics and Business Gadjah Mada University

DDTC EXECUTIVE INTERNSHIP PROGRAM

CONSULTANT

RESEARCHER

JOURNALIST

TAXOLOGIST

DDTC offers an internship opportunity for those with brilliant ideas, excellent academic records, commendable personalities and enthusiasm for the world of taxation. As participants in the executive internship program, interns will obtain full commitment and support from DDTC that enable them to make an impact on one of DDTC's business units. Further, interns will enhance their abilities, acquire first-hand experience with the best professionals and embrace the culture and values shared by the leaders at DDTC.

Advantages of being an Intern at DDTC

- Above average remuneration
- Similar facilities to permanent employees
- Challenging and analytical work
- Opportunity to learn directly from the experts
- Access to the most comprehensive tax library
- The golden ticket to becoming DDTC's professionals
- Chance to participate in DDTC Academy
- Obtain a certificate from DDTC Executive Internship Program

CERTIFICATE OF COMPLETION

DDTC Executive Internship Program

This certifies that

DIMAS PAMUNGKAS K P

has completed INTERNSHIP PROGRAM at

TRANSFER PRICING SERVICES

(from 02 February to 18 April 2019)

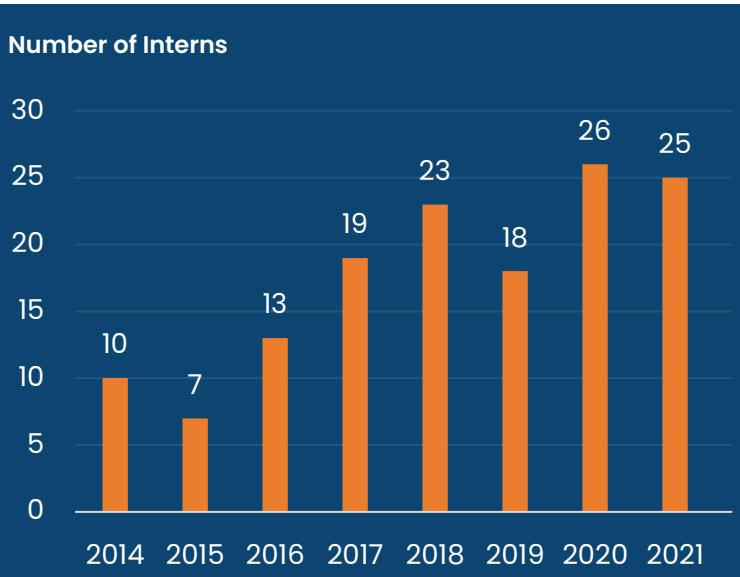
With Result

Excellent / Very Good / Good

Jakarta, 20 April 2019

Darussalam, S.E., Ak., CA., M.si., LL.M Int. Tax
Managing Partner

Danny Septriadi, S.E., M.Si., LL.M Int. Tax
Senior Partner



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