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# OECD Transfer Pricing Guidelines 2017 and Its Impact for Indonesia



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DDTC is a research and knowledge based taxation institution and a centre of a number of taxation business activities units with high standards, consultation services (DDTC Consulting), a center for review and research (DDTC Fiscal Research), taxation journals (DDTC Working Paper), a training centre (DDTC Academy), a provider of tax law documents (DDTC Tax Engine), a library (DDTC Library) and taxation news portal (DDTC News).



Center of Tax Knowledge

Those various activities are in essence the realization of our commitment to provide high quality and comprehensive services, to reduce asymmetric information, to be consistent in innovating and to contribute positively in the improvement of Indonesia's tax system.



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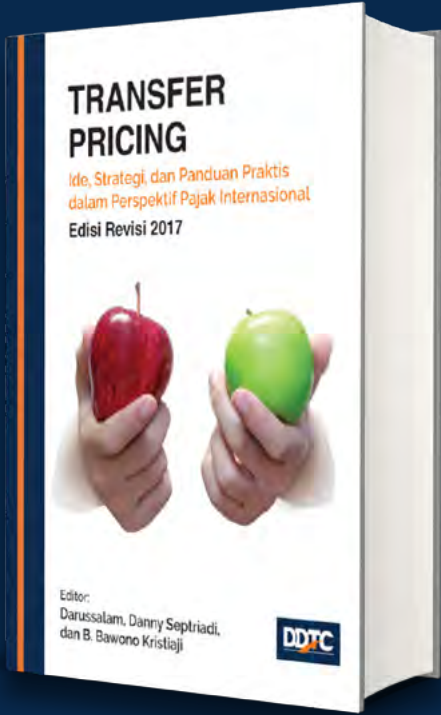
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One Stop Indonesian Tax Documents



# Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional 2017 Revised Edition



# We provide high quality and comprehensive tax services that exceed our clients` expectation



Transfer Pricing



General Tax Services



Tax Advisory, Structuring & Facility Support



Tax Compliance Assurance



Tax Dispute Support



Tax Litigation Services



HNWI & Expatriate Taxes



Customs Dispute & Litigation



Tax Operations- Risks Assessment & Management



Employment Taxation Services

# We are local tax institution with global knowledge

## International



2 PhDs from Claremont Graduate University (USA) and the University of New South Wales (Australia)



8 Master Degrees in International Taxation from leading universities abroad.  
**One of the most in Indonesia**



1 Bachelor's Degree (LL.B) in Taxation Law (Fiscal Recht) from Leiden University



4 Advanced Diplomas in International Taxation (ADIT) of the Chartered Institute of Taxation (UK).  
**One of the most in Indonesia**



1 Diploma in International Taxation of International Tax Center, Leiden University



7 Certificates Holder of International Tax Certificate from the Chartered Institute of Taxation (UK).  
**One of the most in Indonesia**



12 Certificates Holder of Transfer Pricing from the Chartered Institute of Taxation (UK).  
**One of the most in Indonesia**

## Domestic



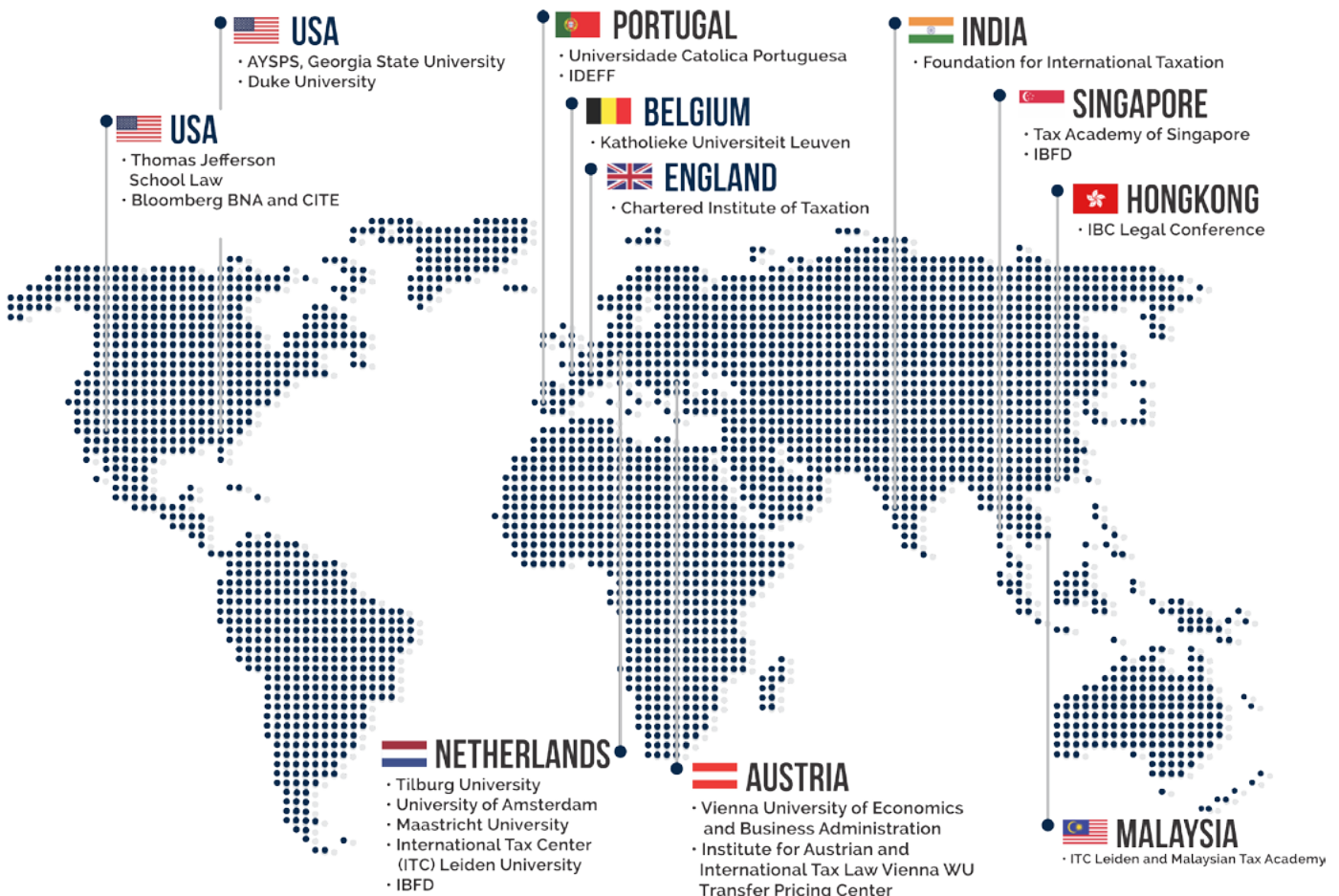
9 Master Degrees in Accounting, Taxation, Law, Business, and Economics from leading universities in Indonesia

Teaching experience at universities, corporations, government agencies, and others

# We were given an award by International Tax Review's World Tax and World Transfer Pricing 2017



# We provide full scholarship to our professional staff



# DDTC experts learn from other experts



# DDTC attendance in forthcoming international tax courses



**2017 ITC Leiden South-East Asia (SEA) Program in International Tax Law – held by International Tax Center (ITC) Leiden, Jakarta, Indonesia.**

Date: 31 July – 11 August 2017

Participants:

- Fakry Sodikin (Senior Specialist of Tax Compliance and Litigation Services)
- Awwaliatul Mukarromah (Tax Researcher)
- Nara Malina Firoza (Specialist of Transfer Pricing Services)
- Ryan Permana Ginting (Specialist of Transfer Pricing Services)



**Digital Economy Symposium: Reimagining Taxation in the Age of Disruption Premier Digital Economy Taxation Symposium in Asia – held by New Economy Taxation (NET LTD) and the Global Tax Policy Center of the WU (Vienna University of Economics and Business), Singapore.**

Date: 15 – 16 August 2017

Participants:

- Yusuf Wangko Ngantung (Senior Manager of International Tax/Transfer Pricing Services)
- Niken Ayu Permandarani (Specialist of Tax Compliance and Litigation Services)
- Tami Putri Pungkasan (Specialist of Tax Compliance and Litigation Services)



**WU – TA Specialised Transfer Pricing Programme – held by Institute for Austrian and International Tax Law Vienna, WU Transfer Pricing Center and Tax Academy of Singapore, Singapore.**

Date: 11-14 September 2017

Participants:

- David Hamzah Damian (Partner of Tax Compliance and Litigation Services)
- Nurlita Dewi Ramadhani (Specialist of Transfer Pricing Services)
- Joko Susilo (Specialist of Transfer Pricing Services)
- Lofie Bachtiar Almaghfi Lofie (Specialist of Transfer Pricing Services)
- Muhammad Putrawal Utama (Specialist of Transfer Pricing Services)
- M. Darmawan Saputra (Specialist of Transfer Pricing Services)
- Dwi Wahyuni (Senior Specialist of Tax Compliance and Litigation Services)



**Transfer Pricing and Substance Masterclass, held by International Bureau of Fiscal Documentation (IBFD), Amsterdam, the Netherlands.**

Date: 29 November – 1 December 2017

Participants:

- Denia Endriani (Senior Specialist of Transfer Pricing Services)
- Flouresya Lousha (Senior Specialist of Transfer Pricing Services)

**Twenty Second International Taxation Conference 2017: BEPS and Recent Developments in International Taxation – held by the Foundation for International Taxation (F.I.T), Mumbai, India.**

Date: 7 – 9 December 2017

Participants:

- Darussalam (Managing Partner)
- Riyhan Juli Asyir (Senior Specialist of Tax Compliance and Litigation Services)





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# Our professionals have domestic and international reputation



Tax Amnesty Seminar at HIPMI



MoU between Faculty of Economics and Business Gajah Mada University and DDTC



CNN Indonesia



Malam Bakudapa dan Diskusi Kebijakan Amnesti Pajak Wajib Pajak di Provinsi Sulawesi Utara Manado, 10 Agustus 2016



Public Discussion at Secretariat of Tax Supervisory Committee



Newspaper (Investor Daily, Bisnis Indonesia, Kontan, etc)



Contributor "Menuju Ketangguhan Ekonomi: Sumbang Saran 100 Ekonom Indonesia," 2016



Introduction into Tax Treaties at Directorate General of Taxes



World Bank tax discussion at DDTC office



Transfer Pricing Adviser at Expert Guides



Arbitration Dispute as an expert in International Chamber of Commerce, London, UK



JURUS TARIK TAX AMNESTY  
CNN Indonesia



TVOne



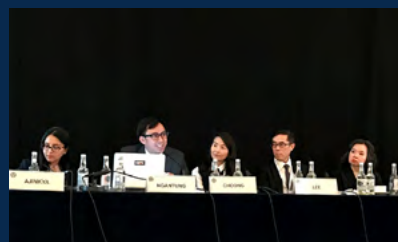
The Forum on Economic and Fiscal Policy, Amsterdam, the Netherlands



Winner of CFE Award Albert J. Rädler Medal 2015, best thesis at Confédération Fiscale Européenne, Brussels, Belgium



Speaker at Foundation for International Taxation, Mumbai, India



Speaker at International Conference of the IBA, International Wealth Transfer Conference, London, United Kingdom



Winner of WTS Tax Award, best thesis at Vienna University of Economics and Business Administration



Bisnis Indonesia, July 26th, 2017



National Reporter and Speaker at Rust Conference "Implementing Key BEPS Actions: Where do We Stand?" Rust, Austria

# We actively shares knowledge through journals, magazines and books



## BOOKS



## WORKING PAPERS



## SEMI-JOURNAL MAGAZINE



## INTERNATIONAL JOURNAL



## INTERNATIONAL BOOKS

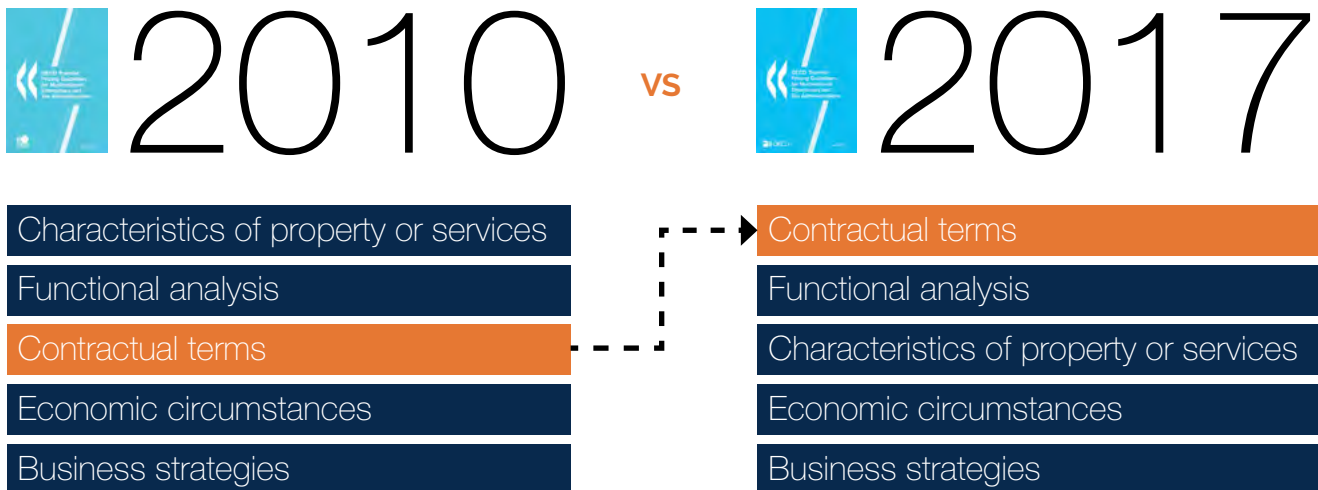
# Current Development on OECD TP Guidelines 2017

## Aligning profit allocation with the value creation activities within the MNE

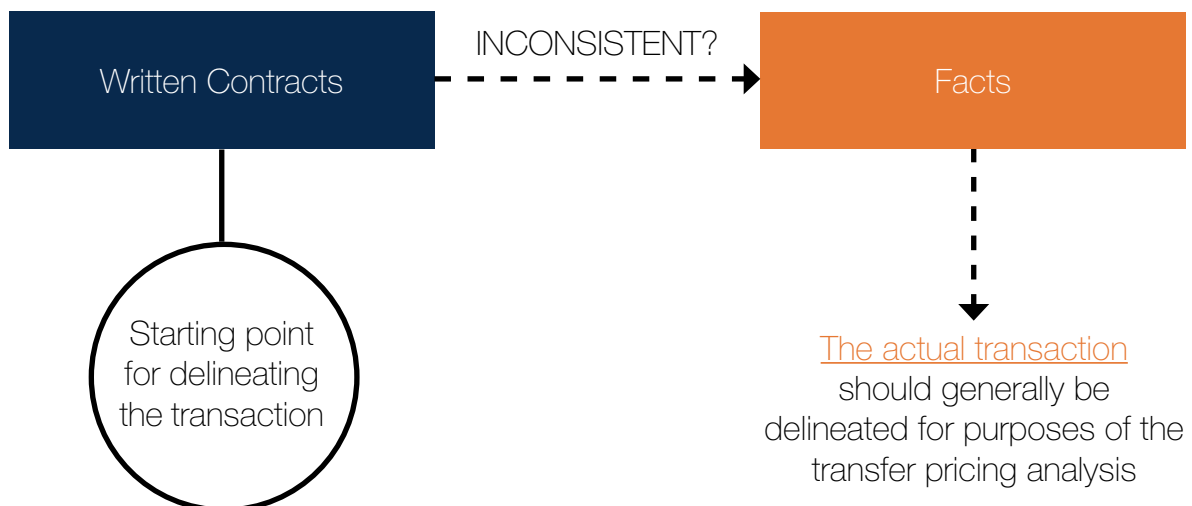
- Accurately delineating the related party transactions



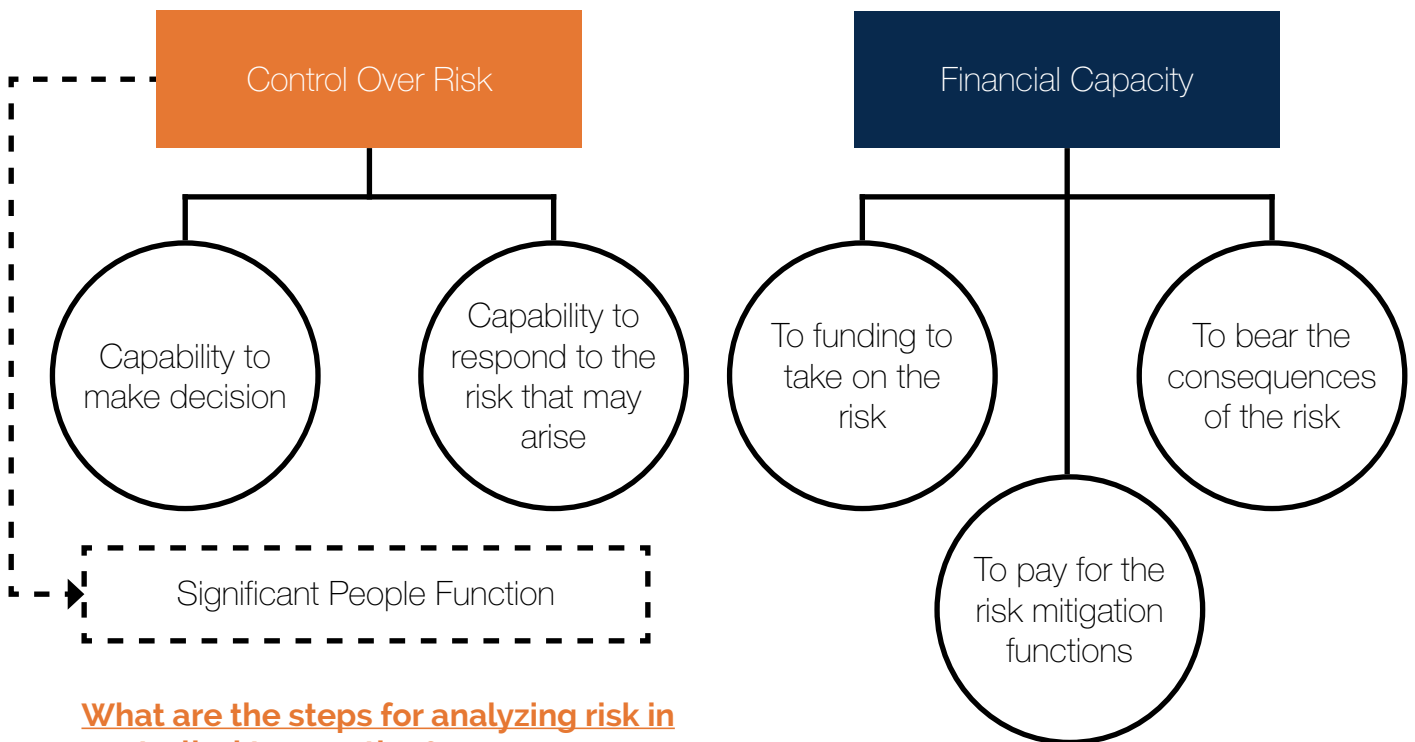
- Changing on the emphasize of 5 comparability factors



### Why are the contractual terms is more emphasized in the OECD Guidelines 2017?

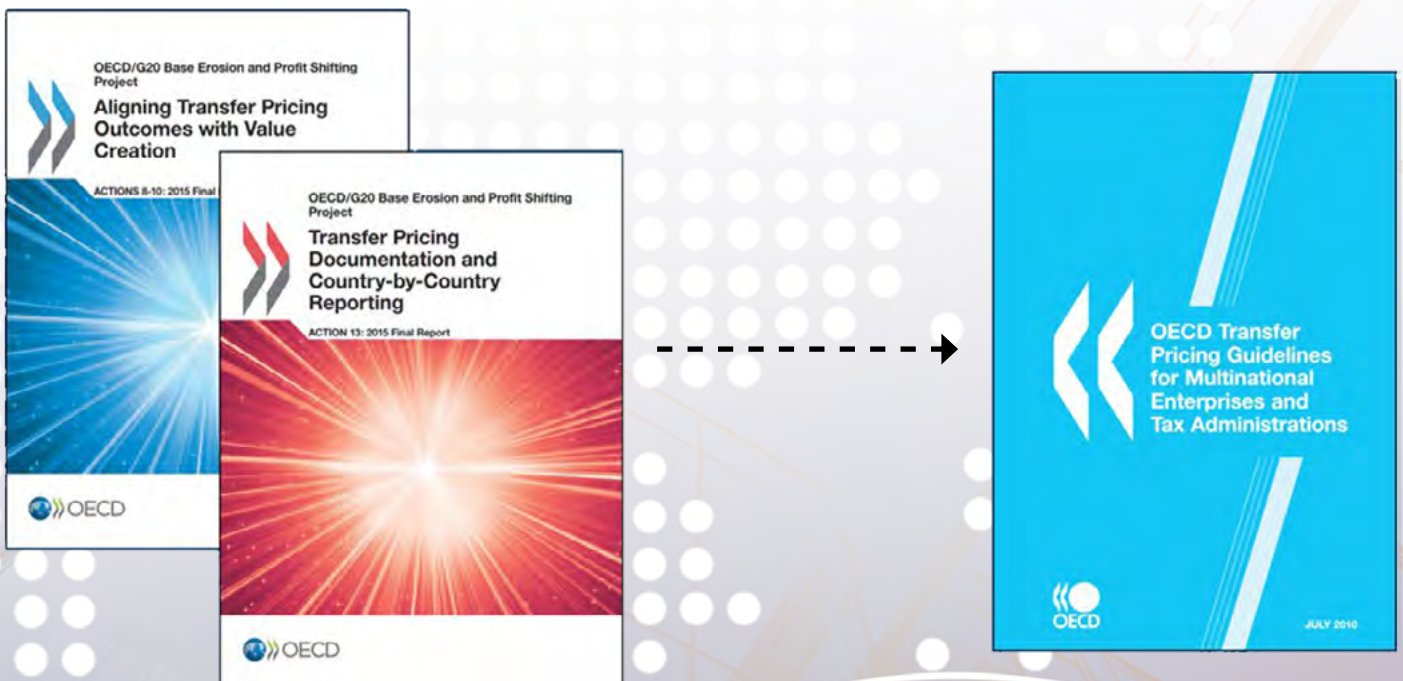


- Risk analytical framework



**What are the steps for analyzing risk in controlled transaction?**

- 1 Identify economically significant risks with specificity.
- 2 Contractual assumption of risk.
- 3 Functional analysis in relation to risk.
- 4 Interpreting steps 1-3.
- 5 Allocation of risk.
- 6 Pricing of the transaction, taking account of the consequences of risk allocation



# Our Transfer Pricing Team



**DARUSSALAM**

DARUSSALAM is the Managing Partner of DDTTC. His main academic focuses are international taxation and comparative tax law. He is acknowledged as a tax expert witness in various tax cases at the District Court, the Corruption Court, the Tax Court and the Constitutional Court. In addition, he has recently been chosen as the government's expert witness in Tax Amnesty Law judicial review. He is also appointed as a member of advisory team of Tax Reform based on the decision of Ministry of Finance Number 885 Year 2016.

He received a Master's degree in Tax Policy and Administration from the University of Indonesia and a second Master's degree (LLM) in European and International Tax Law from European Tax College (at Tilburg University in the Netherlands and Katholieke Universiteit Leuven in Belgium). His master thesis is entitled "Critical Analysis on Indonesian Transfer Pricing Rules: a Proposal for Indonesian Transfer Pricing Guidelines".

In 2006, he attended "European Tax Seminar" held by Katholieke Universiteit Leuven, Belgium. In 2006, he also attended "Tax Consolidation" held by Tilburg University, the Netherlands. In 2009, he successfully completed an advanced transfer pricing course from Thomas Jefferson School of Law, San Diego, California, USA. In 2011, he attended the "Asia Pacific Transfer Pricing Summit 2011" held by IBC Legal Conference in Hong Kong and also a seminar on "European Tax Law" held by Tax Academy of Singapore and the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration, in Singapore. In 2012, he attended "Summer School of Value Added Tax Programme" held by Universidade Católica Portuguesa, in Lisbon, Portugal. In 2016, he attended "International Tax Conference: BEPS & Beyond" held by Foundation For International Taxation, in Mumbai, India.

Darussalam is the author of several books (6 books) and numerous articles on taxation (130 articles). He is a source for print media (Kompas, Kontan, Bisnis Indonesia, Tempo Magazine and Newspaper, Sinar Harapan, Suara Pembaruan, Jawa Pos, Rakyat Merdeka) and electronic media (TV One, Metro TV, RCTI, SCTV, TVRI, Berita Satu, Jak TV, Kompas TV, ANTV, Sindo TV, detikcom, BBC Indonesia, Bloomberg TV, Pas FM) and also a speaker at several institutions (House of Representatives of the Republic of Indonesia, House of Regional Representatives of the Republic of Indonesia, Directorate General of Taxes, Fiscal Policy Agency, Corruption Eradication Commission, Secretariat of Tax Court, Secretariat of Tax Supervisory Committee, National Economic Committee, Bank Indonesia, PUSDIKLAT Pajak, Ministry of Research and Technology, Chamber of Commerce and Industry, Indonesian Fiscal and Tax Administration Association, Indonesian Tax Consultants Association, Indonesian Institute of Accountants) and some universities (the University of Indonesia, Brawijaya University, Airlangga University, Gadjah Mada University, Parahyangan Catholic University, Tarumanagara University, Trisakti University, Petra Christian University, Bina Nusantara University, Christian University of Indonesia, Sebelas Maret University).



**DANNY SEPTRIADI**

DANNY SEPTRIADI is the Senior Partner of DDTTC and a lecturer at Graduate Program in Tax Policy and Administration Science and at Master in Accounting Program at the University Of Indonesia. He was selected as one of the World's Leading Transfer Pricing Advisers 2015 by Expert Guides. He was experienced in Arbitration Dispute as an expert in International Chamber of Commerce, London, United Kingdom. He is an expert witness in the Indonesian tax court. His main research areas are international taxation and transfer pricing. He also serves as a Secretary at Indonesian International Tax Society (IITS). He has advised clients in various areas of corporate taxation, tax risk management and transfer pricing.

He received a Master's degree in Tax Policy and Administration from the University of Indonesia and a second Master's degree (LLM) in International Taxation from Vienna University of Economics and Business Administration, Austria, with master thesis on tax treaty policy. In 2012, he attended "Summer School of Transfer Pricing Programme" held by Universidade Católica Portuguesa, in Lisbon, Portugal. In 2014, he attended "Advanced Course in Transfer Pricing" held by Maastricht Centre for Taxation, Maastricht University, the Netherlands. Then, in 2015, he attended "Transfer Pricing: Policy and Practice" held by Duke Center International Development (DCID), Duke University North Carolina, USA. In 2017, he attended "2nd International Conference on Taxpayers Rights" held by Vienna University of Economics and Business Administration, Austria.

Danny Septriadi has published several books and numerous articles on transfer pricing and international taxation. He is a source for print media (Kompas, Bisnis Indonesia, Kontan and Republika) and also a speaker at several institutions (Directorate General of Taxes, Fiscal Policy Agency, Secretariat of Tax Supervisory Committee, Secretariat of Tax Court, PUSDIKLAT Pajak, Indonesian Institute of Accountants, Indonesian Tax Consultants Association, the University of Indonesia, Bina Nusantara University, Tarumanagara University).



**ROMI IRAWAN**

ROMI IRAWAN is the Partner of Transfer Pricing Services at DDTC. He is an experienced practitioner in transfer pricing controversies. He has vast experience in handling transfer pricing issues for clients involved in crude palm oil, automotive, pulp and chemical industries.

He received his Bachelor's degree in Financial Management from the University of Indonesia, Master's degree in Corporate Financial Management from Gadjah Mada University and he received his next Master's Degree in International Taxation (LL.M. Int. Tax) at Vienna University of Economics and Business Administration – Austria, **under full scholarship from DDTC.**

In 2010, he participated in distance learning courses on “transfer pricing”, held by the International Management Forum in association with Transfer Pricing Associate, the Netherlands. In 2011, he attended many transfer pricing workshops, seminars and courses, on “Advanced Transfer Pricing Workshop” held by IBFD in Amsterdam, the Netherlands, “Global Development in Transfer Pricing” held by Tax Academy of Singapore, in Singapore, “Transfer Pricing Workshop on Transfer Pricing Documentation and Transfer Pricing Intangibles” held by IBC Legal Conference, in Hong Kong and “UK Transfer Pricing Policy and Developments” held by Tax Academy of Singapore, in Singapore. In 2012, he attended “the First Annual Conference Series regarding U.S. Transfer Pricing Primer” organized by Bloomberg BNA and CITE, in Salt Lake City, United States of America. In April 2014, he attended “Transfer Pricing Advanced Course Programme” organized by Transfer Pricing Research Center, Leiden University, in Leiden, the Netherlands.

Romi Irawan has passed two out of three examination papers for Advance Diploma in International Taxation from the Chartered Institute of Taxation – UK, including Principles of International Taxation and Principles of Corporate and International Taxation (Transfer Pricing) and therefore has been awarded Certificate in Principles of International Taxation and Principles of Corporate and International Taxation (Transfer Pricing).

He is a regular speaker in various seminars and trainings organized by DDTC, covering topics in Transfer Pricing. He is frequently involved as a trainer and speaker in several forum and group discussions held by private institutions and government agencies including Tax Office (KPP) Madya Sidoarjo, Fiscal Policy Office of Ministry of Finance and Secretariat of Tax Court, PUSDIKLAT Pajak, PajakOnline and Formasi, Secretariat of Tax Supervisory Committee, Centre of Investment, Finance and Energy Studies (CIFES), Faculty of Economics of the University of Indonesia, Bina Nusantara University, Tax Center FISIP UI, Sinar Mas Group, Unilever, Kalbe Group and others.



**DAVID HAMZAH DAMIAN**

DAVID HAMZAH DAMIAN is the Partner of Tax Compliance & Litigation Services at DDTC. He is well known for his research and advocacy skills, in particular for analyzing cases and arguing appeals. He regularly handles cases in Tax Court and has a strong track record in tax appeal proceedings in transfer pricing, value added tax, corporate income tax and custom cases, both in writing submissions and at hearings. He is also the co-author of the Indonesian chapter in the third edition of a book titled “the Tax Disputes and Litigation Review”, published by Law Business Research.

He received his Bachelor's degree in Fiscal Administration from the University of Indonesia and currently he is pursuing his Master's degree in Tax Policy and Administration at the University of Indonesia, **under full scholarship from DDTC.**

In 2010, he attended a course on “Transfer Pricing Aspects of Business Restructurings” organized by IBFD, in Singapore. Further, in 2011 he attended the “Annual International Taxation Conference” held by the Foundation for International Taxation, in Mumbai, India and attended the “Tax Treaties” seminar, held by Tax Academy of Singapore and the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration, in Singapore. In 2012, he attended the “Asia Pacific Branch – Singapore Conference 2012”, held by the Chartered Institute of Taxation in Singapore and also a course on “Tax Risk Management” held by IBFD, in Singapore. In 2013, he attended “the Amsterdam Centre for Tax Law Winter Course on International Tax Law”, held by the Amsterdam Centre for Tax Law of the University of Amsterdam, in the Netherlands and “Summer School of Value Added Tax Programme” held by the Universidade Católica Portuguesa, in Lisbon, Portugal. In 2017, he attended “Getting a Good DEAL by Understanding Taxation Aspects of Mergers & Amalgamations & Tax Due Diligence” held by ISCA, in Singapore.

David Hamzah Damian holds Advanced Diploma in International Taxation; Certificate in Principles of International Taxation; and Certificate of Principles of Corporate and International Taxation (Transfer Pricing) from the Chartered Institute of Taxation, UK. He has completed certificate C of Indonesian Tax Consultant Examination and has been licensed to practice as a registered tax consultant. He holds a license to practice as a tax attorney by the Tax Court.

He is frequently involved as a trainer, lecturer or speaker in several tax trainings or seminars, held by DDTC, governmental institutions, private institutions and universities, including House of Regional Representatives of Republic Indonesia, the South Jakarta Medium Tax Office (KPP), Secretariat of Tax Supervisory Committee, the Bali Chapter of Indonesian Tax Consultant Association, TELKOM Group, Kalbe Group, PAMA Persada Nusantara, the Accountant Professionalism Study of Faculty of Economics of the University of Indonesia, the Fiscal Administration Study Group of the University of Indonesia, Christian University of Indonesia and so forth.



## B. BAWONO KRISTIAJI

B. BAWONO KRISTIAJI is the Partner of Tax Research & Training Services at DDTC. He is an experienced practitioner in public finance, tax policy and transfer pricing. Prior to joining DDTC, he worked as researcher in Strategic Asia, a consultancy firm specializing in economic development policy.

He received his Bachelor's degree in Economics from the University of Indonesia, received his Master's Degree in Economic Science at the same university with the thesis titled "The Implication of Shadow Economies and Governments' Effectiveness on Realization and Effort to Optimize Tax Revenue". He received his next Master's Degree in International Business Tax and Economics (MSc. IBT) at School of Economics and Management, Tilburg University, the Netherlands **under full scholarship from DDTC** with the thesis titled "Incentives and Disincentives of Profit Shifting in Developing Countries". This thesis was chosen as the best work in the area of European Taxation by Confédération Fiscale Européenne (CFE) and therefore was awarded Albert J. Rädler Medal 2015.

In 2012, he attended a course of the Master of Advanced Studies in International Tax Law on "Transfer Pricing Rules in International Taxation" held by the International Tax Center, Leiden University, in Leiden, the Netherlands. In 2013, he attended Public Policy Summer Training Course 2013 "Tax Policy, Fiscal Analysis and Revenue Forecasting", held by Andrew Young School of Policy Studies, Georgia State University, USA.

B. Bawono Kristiaji holds Advanced Diploma in International Taxation; Certificate in Principles of International Taxation; and Certificate of Principles of Corporate and International Taxation (Transfer Pricing) from the Chartered Institute of Taxation, UK.

He is a major contributor for the latest DDTC's transfer pricing book titled "Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional", the chief editor for DDTC Working Papers and senior editor for InsideTax Magazine. He is an active member of the Indonesian Fiscal Association (AFI) and Indonesian Fiscal and Tax Administration Association (IFTAA). He is a source for print and electronic media (Jakarta Post, Republika, BeritaSatu, MNC Business, Bisnis Indonesia, Bloomberg, GATRA and Kontan).

He is a regular speaker in various seminars and trainings organized by DDTC, covering topics in Transfer Pricing. He is frequently involved as a trainer and speaker in several forum and group discussion held by private institutions and government agencies including Forum on Economic and Fiscal Policy (The Netherland), 21<sup>st</sup> International Taxation Conference 2016 (FIT, India), House of Representatives of the Republic of Indonesia, House of Regional Representatives of the Republic of Indonesia, Directorate General of Taxes, Fiscal Policy Agency, Secretariat of Tax Court, Secretariat of Tax Supervisory Committee, International Tax and Investment Center, BAPPENAS, Ministry of Research and Technology, PUSDIKLAT Pajak, Institute of Indonesia Chartered Accountants, Astra International, KALBE Group, University of Indonesia and others covering topics in tax policy trends.



## UNTORO SEJATI

UNTORO SEJATI is the Senior Manager of Transfer Pricing Services at DDTC. He has been involved in handling transfer pricing controversies, as well as design, review, implementation and documentation of transfer pricing policies with emphasis on accounting analysis.

He received his Bachelor's degree in Accounting from the University of Indonesia. He received his Master's Degree of Law in International Taxation (LL.M. Int. Tax) class of 2015-2016 at Vienna University of Economics and Business Administration - Austria, **under full scholarship from DDTC**.

In 2011, he attended a workshop on "Permanent Establishment" held by IBFD, in Singapore. In 2012, he attended a workshop on "Advanced Transfer Pricing Workshop" held by IBFD in Amsterdam, the Netherlands. In April 2015, he attended "Transfer Pricing Advanced Course Programme" organized by Transfer Pricing Research Center, Leiden University, in Leiden, the Netherlands. He holds Certified Public Accountant (CPA).

He is also frequently involved as a trainer or speaker in several tax trainings or seminars, held by DDTC, Unilever, Kalbe Group, PT Astra International Tbk, Indonesian Tax Consulting Association, the Institute of Indonesia Chartered Accountant, Fiscal Policy Agency, Secretariat of Tax Court, Secretariat of Tax Supervisory Committee and others.



## YUSUF WANGKO NGANTUNG

YUSUF WANGKO NGANTUNG is the Senior Manager of International Tax/Transfer Pricing Services at DDTC. He is an experienced practitioner involved in international tax, dispute resolution and transfer pricing projects. Prior to joining DDTC, he worked for Horwath de Zeeuw & de Keizer, the Netherlands, where he was involved in international tax planning projects for both inbound and outbound investments, European VAT and taxation on expatriates.

He received his Bachelor of Law degree (LL.B) in Taxation Law (fiscal recht) from the Leiden University, in Leiden, the Netherlands and his Master Degree in International Taxation (LL.M. Int. Tax) at Vienna University of Economics and Business Administration - Austria, graduated with honors, **under full scholarship from DDTC** and he was awarded WTS Tax

Award, 1st place for master thesis titled "Tax Treaties and Developing Countries" in academic year 2013/2014 at Vienna University of Economics and Business Administration.

In 2010, he attended several overseas tax courses held by IBFD, covering the following topics: "Transfer Pricing Aspects of Business Restructuring" in Singapore and "Transfer Pricing for Intangibles & Intra-group Financing" in Amsterdam, the Netherlands. Further, in 2011, he attended a course on "Practical Aspects of International Tax Planning" held by IBFD, in Kuala Lumpur, Malaysia.

Yusuf Wangko Ngantung holds Advanced Diploma in International Taxation; Certificate in Principles of International Taxation; and Certificate of Principles of Corporate and International Taxation (Transfer Pricing) from the Chartered Institute of Taxation, UK and he holds a license to practice as a tax attorney by the Tax Court.

He is a lecturer on International Taxation at Master in Accounting Program at the University of Indonesia and a regular speaker in various seminars and trainings organized by DDTC, covering topics in international tax and transfer pricing. In 2017, he is invited as a speaker in International Conference of the IBA, International Wealth Transfer Conference, London, United Kingdom. He is regularly invited as a speaker in tax conferences organized by government institutions and universities, including the Directorate General of Taxes, Fiscal Policy Agency, Secretariat of Tax Court, Indonesian Tax Consultants Association, the University of Indonesia, the Petra Christian University (Surabaya), PT Wijaya Karya (Persero) Tbk, PT Mayekawa Indonesia, PT Growth Asia and others.



## GANDA CHRISTIAN TOBING

GANDA CHRISTIAN TOBING is the Senior Manager of International Tax/Tax Compliance and Litigation Services at DDTC. He is an experienced practitioner involved in tax dispute resolution projects, where he has represented various multinational companies. He advises a wide range of domestic and international clients across industry sectors and provides tax advice for private client.

He received his Bachelor's degree in Fiscal Administration from the University of Indonesia and his Master Degree in International Taxation (LL.M. Int. Tax) at Vienna University of Economics and Business Administration – Austria, **under full scholarship from DDTC**. In 2011, he attended a course on "Practical Aspects of International Tax Planning" held by IBFD, in Kuala Lumpur, Malaysia.

He has passed Principles of International Taxation examination paper for Advance Diploma in International Taxation from the Chartered Institute of Taxation – UK and therefore has been awarded Certificate in Principles of International Taxation. He holds a license to practice as a tax attorney by the Tax Court.

He is also frequently involved as a trainer or a speaker in various seminars and training in topics regarding international taxation, transfer pricing, tax policy and

Indonesian domestic tax held by DDTC, Directorate General of Taxes, Fiscal Policy Agency, Indonesian Tax Consulting Association, PAMA Persada Nusantara, PT Bio Farma (Persero), PT Archi Indonesia, PT Sarana Multi Infrastruktur (Persero), PT Wijaya Karya (Persero) Tbk, PT Charoen Pokphand Indonesia Tbk, Christian University of Indonesia and others.



## DEBORAH

DEBORAH is the Senior Manager of Tax Compliance and Litigation Services at DDTC. She has been involved in transfer pricing study assignments, also significant tax dispute resolution and litigation cases. From her assignments, she has provided clients with satisfactory outcomes. Her main expertise in tax litigation cases includes transfer pricing and business restructuring cases.

She received her Bachelor's degree in Fiscal Administration with cum laude from the University of Indonesia and her Master's degree in International Taxation (LL.M. Int. Tax) at Vienna University of Economics and Business Administration – Austria, **under full scholarship from DDTC**.

In 2011, she attended a course on "Basic International Taxation" held by IBFD, in Kuala Lumpur, Malaysia and a course on "Transfer Pricing Program (Class of 2011)" organized respectively by Inland Revenue Authority of Singapore, Tax Academy of Singapore, Atax and the University of New South Wales, Australia, in Singapore.

In 2012, she attended seminars and courses held by Vienna University of Economics and Business Administration, Austria:

- The Relevance of Art. 7 OECD MC for the definition of PE; and
- Prospects for US Tax Reform.

In 2012, she attended seminars and courses held by Vienna University of Economics and Business Administration and PwC, Austria:

- Mandatory and Binding Arbitration in Bilateral and Multilateral Tax Conventions;
- The New Politics of Tax Administration;
- Capital Gain Taxes on Shares and the Participation Exemption in Europe; and
- The Impact of the White Paper for Adequate, Safe and Sustainable Pensions on Treaty Police in Europe.

In 2013, she attended seminars and courses held by Vienna University of Economics and Business Administration, Austria:

- Tax Treaty Case Law Around the Globe;
- The Chinese Perspective of Global and Domestic Tax Policy Issues; and
- GAARs (General Anti-Avoidance Rules) in the Chinese Tax System.

In 2013, she also attended seminars and courses held by Vienna University of Economics and Business



Administration and PwC, Austria:

- Treatment of Intangibles for Transfer Pricing Purposes in the Light of the OECD Update on Chapter VI of the Transfer Pricing Guidelines; and
- Latest Developments at OECD on Indirect Taxes & the International VAT/GST Guidelines.

She has completed certificate C of Indonesian Tax Consultant Examination and has been licensed to practice as a registered tax consultant. She holds a license to practice as tax attorney by the Tax Court.

She is frequently involved as a trainer or speaker in several tax trainings or seminars, held by DDTC, University of Indonesia, Christian University of Indonesia, Central Bank of Indonesia, Kantor Berita Antara, PT Toyota Astra Motor, PT Total Oil Indonesia, PT Kalbe Farma Tbk, PT Akashi Wahana Indonesia, PT Bahana TCW Investment Management and others.



**YENI MULYANI**

YENI MULYANI is the Senior International Tax Analyst at DDTC. Her Ph.D dissertation is focused on transfer pricing compliance in Indonesia. She provides counsel services related to transfer pricing issues for multinational enterprises, including advice on transfer pricing dispute resolution through litigation, Mutual Agreement Procedure and Advance Pricing Agreement. Further, with a strong academic background and extensive industry experience, Dr. Mulyani has substantial skill in the field of taxation research.

She received her Master's degree (LLM) in International Taxation from University of Leiden, the Netherlands. She received her Ph.D in International Transfer Pricing from University of New South Wales, Australia.

Yeni Mulyani has attended training courses in international taxation and international forum meeting in Indonesia and overseas, including for the OECD, The Global Forum on Transparency and Exchange of Information and others.

She has teaching experience in corporate international taxation at several Indonesian universities, including the University of Tarumanegara, Bina Nusantara and Trisakti. She also has spoken for governmental institutions, private institutions and universities, including Ministry of Finance, Asosiasi Fiskal Indonesia, DDTC, Deloitte Indonesia, Directorate General of Taxes, Republic of Korea Embassy, University of Indonesia, University of Kristen Krida Wacana (UKRIDA) and others.



**R. HERJUNO WAHYU AJI**

R. HERJUNO WAHYU AJI is the Senior Manager of Tax Compliance & Litigation Services at DDTC. He is responsible for Tax Advisory and Compliance Services for multinational companies including those engaged in automotive industry, mining and poultry feed industries. He is also responsible for Tax Dispute and Litigation Strategies. Prior to joining DDTC, he was an Account Representative in Directorate General of Taxes.

He received his Master's degree in Accounting, the University of Indonesia.

R. Herjuno Wahyu Aji holds Certificate in Principles of International Taxation from the Chartered Institute of Taxation, UK. and therefore has been awarded Certificate in Principles of International Taxation. He has completed certificate C of Indonesian Tax Consultant Examination and has been licensed to practice as a registered tax consultant.

In 2010, he attended "Statement of Financial Accounting Standard No. 50 and 55" seminar held by Directorate General of Taxes, in Jakarta. In 2013, he attended a course on "International Taxation of Oil and Gas and other Mining Activities," held by IBFD, in Singapore. Further in 2014, he attended a course "Tax Good Governance and The BEPS Action Plan," GREIT Lisbon Summer Course held by IDEFF, Portugal. In 2015, he attended "International Tax Aspects of Mergers, Acquisitions and Corporate Finance," held by IBFD, in the Netherlands.

He is also frequently involved as a trainer or speaker in several tax trainings or seminars, held by DDTC, governmental institutions, private institutions and universities, including Petra University, Trisakti University, KALBE Group and others.



**ADRI POESORO**

ADRI POESORO is a Chief Economist at DDTC. His primary fields over the years are international money and finance, public finance, transfer pricing economics and industrial organization. His dissertation specifically concerns about monetary policy stance in East Asian countries before and after the Asian crisis using Bernanke and Mihov approach. He has also conducted several researches on fiscal decentralization in Indonesia, tax policy, transfer pricing and market analysis, military budget, as well as domestic trade during his entire academic and professional life. He has worked in various national and international well-recognized institutions. He is a major contributor for various DDTC working papers. He is inaugurated as a lecturer at Master's Program of Planning and Public Policy (MPKP FE UI) with topic regarding applied econometric.

He received his Bachelor's Degree in Economics from the University of Indonesia. He received his Master's Arts in Economics from University of Southern California, USA. He received his Ph.D in Economics at Claremont Graduate University, USA.



**ANGGI TAMBUNAN**

ANGGI PADOAN IBRAHIM TAMBUNAN is the Manager of Tax Compliance and Litigation Services at DDTC. He is an experienced practitioner with particular expertise in handling tax reviews and tax dispute resolution procedures. He has represented various multinational companies involved in mining, forwarding and supply chain, transportation, automotive, aircraft, hospitality, chemical, hotels, heavy equipment and information technology industry. He is also a regular speaker in topics regarding international taxation and Indonesian domestic tax in various seminars and trainings held by DDTC, private institutions and educational institutions.

He received his Bachelor's degree in Fiscal Administration from the University of Indonesia and Master's degree in Economic Law at the Faculty of Law of the University of Indonesia, **under full scholarship from DDTC.**

Anggi Tambunan holds Advanced Diploma in International Taxation; Certificate in Principles of International Taxation; Taxation (Transfer Pricing) from the Chartered Institute of Taxation, UK, and therefore has been awarded Certificate in Principles of International Taxation. Furthermore, he has completed certificate C of Indonesian Tax Consultant Examination and has been licensed to practice as a registered tax consultant. He holds a license to practice as a tax attorney by the Tax Court.

In 2011, he attended a course on "Principles of International Taxation", held by IBFD, in Kuala Lumpur, Malaysia. In 2012, he attended a course on "Practical Aspects of International Tax Planning", held by IBFD, in Kuala Lumpur, Malaysia. Further in 2013, he also attended a course on "International Taxation of Oil and Gas and Other Mining Activities", held by IBFD, in Singapore. In 2015, he joined the "Summer Course of International Taxation and Transfer Pricing", held by the International Tax Center (ITC), Leiden University, the Netherlands.



**VERONICA KUSUMAWARDANI**

VERONICA KUSUMAWARDANI is the Assistant Manager of Transfer Pricing Services at DDTC. She is an experienced practitioner with particular expertise in transfer pricing for clients involved in palm oil, automotive, heavy equipment and mining industries.

She received her Bachelor's degree in Fiscal Administration from the University of Indonesia and her Master's degree in Accounting at the same university, **under full scholarship from DDTC.**

In 2011, she attended a course on "Principles of Transfer Pricing" held by IBFD, in Kuala Lumpur, Malaysia. In 2012, she attended a course on "Taxation of Supply Chain Management" held by IBFD in Kuala Lumpur, Malaysia. In 2013, she attended "Summer School of Transfer Pricing Program" held by the Universidade Católica Portuguesa, in Lisbon, Portugal. She passed the exam of Ujian Sertifikasi Konsultan Pajak (USKP) B, organized by Indonesian Tax Consultant Association and has been licensed to practice as a registered tax consultant. She holds a license to practice as a tax attorney by the Tax Court.

She is also frequently involved as a trainer or speaker in several tax trainings or seminars, held by DDTC, governmental institutions, private institutions and universities, including PUSDIKLAT Pajak, PT Astra International Tbk, Christian University of Indonesia and others.



**CINDY KIKHONIA FEBBY**

CINDY KIKHONIA FEBBY is the Assistant Manager of Transfer Pricing Services at DDTC. She is an experienced practitioner with particular expertise in transfer pricing for clients in the cosmetic, food and electronic industries.

She received her Bachelor's degree in Fiscal Administration from the University of Indonesia and currently she is pursuing her Master's degree in Strategic Management at Gadjah Mada University, **under full scholarship from DDTC.**

In 2011, she attended a course on "Principles of Transfer Pricing" held by IBFD, in Kuala Lumpur, Malaysia. In 2012, she attended a course on "Taxation of Supply Chain Management" held by IBFD in Kuala Lumpur, Malaysia.

Lumpur, Malaysia. In 2013, she attended "Summer School of Transfer Pricing Programme" held by the Universidade Católica Portuguesa, in Lisbon, Portugal. On October 10 – 14, 2016 attended a course "Advanced Transfer Pricing Course (Specific Topics)" held by The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business), in Vienna, Austria.

She has passed Principles of Corporate and International Taxation (Transfer Pricing) examination paper for Advance Diploma from the Chartered Institute of Taxation – UK and therefore has been awarded Certificate in Principles of Corporate and International Taxation (Transfer Pricing). She passed the exam of Ujian Sertifikasi Konsultan Pajak (USKP) A, organized by Indonesian Tax Consultants Association and has been licensed to practice as a registered tax consultant. She holds license to practice as a tax attorney by the Tax Court.

She is also frequently involved as a trainer or speaker in several tax trainings or seminars, held by DDTC, governmental institutions, private institutions and universities, including Fiscal Policy Agency, Indonesian Tax Consultants Association, the Institute of Indonesia Chartered Accountant, PT Astra International Tbk, TELKOM Group, PT Mayekawa Indonesia, the University of Indonesia and others.



**RINAN AUVI METALLY**

RINAN AUVI METALLY is the Assistant Manager of Tax Compliance & Litigation Services at DDTC. She is an experienced practitioner involved in various tax advisory and tax disputes resolution projects, where she has represented multinational companies in heavy equipment, coal mining and leather industries. She is also a regular speaker in topics regarding international taxation and domestic Indonesian tax in seminars, trainings and group discussions held by DDTC, private institutions and educational institutions.

She received her Bachelor's degree in Fiscal Administration from the University of Indonesia (cum laude).

In 2011, she attended "Principles of International Taxation" course held by IBFD in Malaysia. In 2012, she attended "Practical Aspects of International Tax Planning" course held by IBFD in Malaysia.

She has completed certificate B of Indonesian Tax Consultant Examination and has been licensed to practice as tax attorney by the Tax Court.

She is also involved as a trainer or speaker in several tax trainings or seminars, held by DDTC, PAMA Persada Nusantara, the University of Indonesia and others.



**KHISI ARMAYA DHORA**

KHISI ARMAYA DHORA is the Manager of Training Services at DDTC. She is a practitioner with expertise and experience in international tax and Value Added Tax (VAT). She is particularly involved in tax advisory projects, where she has received outstanding feedback from clients and peers alike for providing noteworthy tax advice. She has represented several multinational companies in dispute resolution procedures, including tax objection, tax appeal, lawsuits and litigation at tax court. She is also a speaker at private institutions.

She received her Bachelor's degree in Fiscal Administration from the University of Indonesia (cum laude).

In 2012, she attended "Principles of International Taxation" course held by IBFD in Malaysia. In 2013, she attended "Summer School of Value Added Tax Programme" course held by Universidade Católica Portuguesa in Portugal. In 2015, she attended "ITC Leiden SEA Executive Program in International Tax Laws" held by Leiden University's Tax Center and the Malaysian Tax Academy, in Malaysia. In 2017, she attended "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on International Services" held by Wolters Kluwer, in Singapore and "International Taxation: Cross-Border Tax Issues and Tax Treaties" held by Institute of Singapore Chartered Accountants, in Singapore.

She is also involved as a trainer or speaker in several tax trainings or seminars, held by DDTC, held by PAMA Persada Nusantara, Directorate General of Taxes, the Institute of Indonesia Chartered Accountant and STIAM.



**PRETTY WULANDARI**

PRETTY WULANDARI is the Senior Specialist of Transfer Pricing Services at DDTC. She has been involved in transfer pricing services in various industries, such as automotive industry, heavy equipment industry, oil and gas industry, mining industry, pulp and paper industry, stationery industry, biotechnology industry and cosmetics industry.

She received her Bachelor's degree in Fiscal Administration from the University of Indonesia. She holds a license to practice as a tax attorney by the Tax Court.

In 2013, she attended a regular course on "Transfer Pricing" and "International Taxation" held by DDTC and she passed the exam and holds the certificate of excellence. In 2015, she attended "Global Transfer Pricing Course", held by Vienna University of Economics and Business Administration, Austria. In 2014, she has completed certificate A of Indonesian

Tax Consultant Examination, organized by Indonesian Tax Consulting Association.

She has passed Principles of Corporate and International Taxation (Transfer Pricing) examination paper for Advance Diploma from the Chartered Institute of Taxation – UK and therefore has been awarded Certificate in Principles of Corporate and International Taxation (Transfer Pricing).

She is also involved as a trainer or speaker in transfer pricing training or seminar, held by DDTC, Indonesian Tax Consulting Association and University of Indonesia.



**DENIA ENDRIANI**

DENIA ENDRIANI is the Senior Specialist of Transfer Pricing Services at DDTC. She has been involved in transfer pricing study assignments for clients in various industries, such as palm oil, automotive, heavy equipment, plastics, pulp and paper, chemicals, public address system, spices and natural ingredients and coal mining industry. Subsequently, she has also been involved in transfer pricing advisory, audit defense and litigation services

She received her Diploma degree in Tax Administration from the University of Indonesia and her Bachelor's degree in Economics at the same university, **under full scholarship from DDTC.**

In 2013, she attended a regular course on "Transfer Pricing" and "International Taxation" held by DDTC and she passed the exam and holds the certificate of excellence. In 2015, she attended "Global Transfer Pricing Course", held by Vienna University of Economics and Business Administration, Austria.

She has passed Principles of Corporate and International Taxation (Transfer Pricing) examination paper for Advance Diploma from the Chartered Institute of Taxation – UK and therefore has been awarded Certificate in Principles of Corporate and International Taxation (Transfer Pricing).

She is also involved as a trainer or speaker in transfer pricing training or seminar, held by DDTC, Indonesian Tax Consultants Association, Indonesian Institute of Accountants and University of Indonesia.



**FLOURESYA LOUSHA**

FLOURESYA LOUSHA is the Senior Specialist of Transfer Pricing Services at DDTC. She has been involved in transfer pricing study assignments for clients in various industries,

such as palm oil, coal, automotive, pulp and paper, chemicals, plastics and natural ingredients. Subsequently, she has also been involved in transfer pricing advisory, audit defense and litigation services.

She received her Bachelor Degree in Economics from Tarumanagara University. She holds a license to practice as a tax attorney by the Tax Court.

In 2013, she attended a regular course on "Transfer Pricing" held by DDTC and she passed the exam and holds the certificate of excellence.

She has passed Principles of Corporate and International Taxation (Transfer Pricing) examination paper for Advance Diploma from the Chartered Institute of Taxation – UK and therefore has been awarded Certificate in Principles of Corporate and International Taxation (Transfer Pricing).

She is also involved as a trainer in transfer pricing training held by DDTC.



**ADZKA FIKRI FADHILAH**

ADZKA FIKRI FADHILAH is the Senior Specialist of Transfer Pricing Services at DDTC. He has been involved in transfer pricing services in various industries, including apparel, automotive, power transformer, electronic device, heavy equipment, chemical, commodity, food and feed additives. He has also been involved in transfer pricing audit and litigation.

He received his Bachelor's degree in Fiscal Administration from the University of Indonesia. He holds a license to practice as a tax attorney by the Tax Court.

In 2014, he attended a regular course on "Transfer Pricing" held by DDTC and he passed the exam and holds the certificate of excellence. On October 10 – 14, 2016 he attended a course "Advanced Transfer Pricing Course (Specific Topics)" held by The Institute for Austrian and International Tax Law Vienna, WU Transfer Pricing Center, in Austria.

He is also involved as a trainer or speaker in transfer pricing seminar, held by DDTC, PPSDMS Nurul Fikri and Trisakti University.



**DENNY VISSARO**

DENNY VISSARO is the Fiscal Economist of DDTC, whose research coverage consists of fiscal policy, international taxation, tax administration, public finance and fiscal decentralization. Most of his research projects are related to the works of Directorate General of Taxation and Fiscal Policy Agency, where he has been invited as a speaker as well.

He received his Bachelor's degree and Master's Degree in Economics from the University of Indonesia. He received his Master's Degree in Economics of Development with specialization in Global Economy from Institute of Social Studies of Erasmus University Rotterdam, the Netherlands.

In 2016, he attended a course on "Fundamentals of International Tax and Transfer Pricing" held by DDTC Academy. In the same year, he attended a seminar on "Tax Risk Management and Tax Assurance" held by DDTC Academy. In 2017, he attended "Advanced Indonesian Value Added Tax (VAT) - Selected Issues" held by DDTC Academy.

He is a national reporter and speaker at Rust Conference 2017, held by Institute for Austrian and International Tax Law and Vienna University of Economics and Business (Austria). He is also a speaker at Directorate General of Taxation and Fiscal Policy Agency.



**PUPUT BAYU WIBOWO**

PUPUT BAYU WIBOWO is the Senior Specialist of Tax Compliance and Litigation Services at DDTC. His expertise focuses on diagnostic tax review, tax advisory and tax compliance for multinational companies. He is also an experienced practitioner in tax audit, tax objection, tax lawsuit, and tax litigation at the tax court for clients in various industries, such as automotive, heavy equipment, mobile technology, cigarettes, transportation, cosmetics, chemicals, oil & gas, and coal mining industries.

He received his Diploma's degree in Taxation from Diponegoro University. He received her Bachelor's degree in Faculty of Economics from Trisakti University, under full scholarship from DDTC. He is pursuing Master's degree in Joint Programme Institute STIAM and DDTC-Executive Programme for Postgraduate on Taxation **under full scholarship from DDTC.**

In 2013, he attended course "Transfer Pricing Course" and "International Taxation Course" held by DDTC. In 2015, he attended course "BEPS and Beyond BEPS: Impact And Next Steps", held by Foundation for International Taxation (FIT), in India.

He is also frequently involved as a trainer or speaker in several tax trainings or seminars, held by DDTC Academy.



**WULAN CLARA KARTINI**

WULAN CLARA KARTINI is the Senior Specialist of Tax Compliance and Litigation Services at DDTC. She is particularly involved in tax advisory projects. She has represented several multinational companies in dispute resolution procedures, including tax objection, tax appeal, lawsuits and litigation at the tax court.

She received her Bachelor's degree in Fiscal Administration from the University of Indonesia. She is pursuing Master's degree in Accounting at the same university, **under full scholarship from DDTC.** She holds a license to practice as a tax attorney by the Tax Court.

In 2013, she attended courses "Transfer Pricing Executive Class" and "International Taxation Executive Class" held by DDTC. In 2014, she attended course "Workshop Series 2: Taxation of Software Transactions" held by DDTC. In 2015, she attended course "Workshop Series 2: Taxation of Software Transactions" held by DDTC Academy. In 2016, she attended several courses "Practical Course: Legal Proceedings in the Tax Court", "Taxation of Digital Economy and E-commerce", and "Taxation of Intercompany Financing" held by DDTC Academy. In 2017, she attended course "Getting a Good DEAL by Understanding Taxation Aspects of Mergers & Amalgamations and Tax Due Diligence", held by ISCA, Singapore.

He passed the exam of Ujian Sertifikasi Konsultan Pajak (USKP) A, organized by Indonesian Tax Consulting Association, and has been licensed to practice as a registered tax consultant.



**MUHAMMAD PUTRAWAL UTAMA**

MUHAMMAD PUTRAWAL UTAMA is the Specialist of Transfer Pricing Services at DDTC. He has been involved in transfer pricing study assignments for client in various industries, such as automotive, oil and gas, electronic, pulp and paper, palm oil and coal mining industries.

He received his Bachelor's degree in Management of Finance from University of Padjadjaran.

In 2016, he attended a regular course on "Transfer Pricing" held by DDTC and he passed the exam and holds the certificate of excellence.

He has passed Principles of Corporate and International Taxation (Transfer Pricing) examination paper for Advance Diploma from the Chartered Institute of Taxation – UK and therefore has been awarded Certificate in Principles of Corporate and International Taxation (Transfer Pricing)



**NURLITA DEWI RAMADHANI**

NURLITA DEWI RAMADHANI is the Specialist of Transfer Pricing Services at DDTC. She has been involved in transfer pricing study assignments for clients in various industries, such as palm oil, automotive, heavy equipment, plastics, pulp and paper, chemicals, public address system, spices and natural ingredients and coal mining industries. Subsequently, she has also been involved in transfer pricing advisory, audit defense and litigation services.

She received her Diploma degree in Tax Administration and her Bachelor's degree in Financial Management from the University of Indonesia **under scholarship from DDTC.**

In 2014, she attended a regular course on "Transfer Pricing" held by DDTC and he passed the exam and holds the certificate of excellence.

She has passed Principles of Corporate and International Taxation (Transfer Pricing) examination paper for Advance Diploma from the Chartered Institute of Taxation – UK and therefore has been awarded Certificate in Principles of Corporate and International Taxation (Transfer Pricing).



**BINTANG PERDANA PUTRA**

BINTANG PERDANA PUTRA is the Specialist of Tax Compliance & Litigation Services at DDTC. His expertise is on providing various tax services such as, tax compliance, tax advisory, tax dispute resolution and tax litigation for several companies in various industries.

He received his Diploma's degree in Tax Administration from the University of Indonesia. He is pursuing Bachelor's degree in Faculty of Business and Economics from the same university.

In 2016, he attended "Fundamental of International Tax and Transfer Pricing Intensive Course" held by DDTC Academy. In 2017, he attended several course "Seminar of Domestic and International Corporate Tax Planning", "Practical Course of Legal Proceeding in Tax Court" and "Seminar of Advance VAT" held by DDTC Academy. He also attended a course "Zero Rating of International Services: Correct Applying Zero - Rating Treatment on Services Course" held by Wolters Kluwer, Singapore.

He passed the exam of Ujian Sertifikasi Konsultan Pajak (USKP) A, organized by Indonesian Tax Consultants Association and has been licensed to practice as a registered tax consultant.



**ISMI ULYA MARDHIYAHTI**

ISMI ULYA MARDHIYAHTI is the Specialist of Tax Compliance and Litigation Services at DDTC. She has done projects with her team such as Tax Compliance as if CITR (Corporate Income Tax Return), IITR (Individual Income Tax Return), VAT (Value Added Tax) and WHT (withholding tax) for various industries and also resolving tax audit and disputes, including Tax objection and Tax Appeal. Recently, she has been involved in a project for Corporate and Individual Tax Amnesty in Indonesia. Currently, she **accepted a scholarship for CA certification from DDTC.**

She received her Bachelor degree in Accounting from State Polytechnic of Bandung (POLBAN). She received CA certification from PPAK, University of Padjadjaran. She passed the exam of Ujian Sertifikasi Konsultan Pajak (USKP) A, organized by Indonesian Tax Consultants Association.

In 2016, she attended several courses "Transfer Pricing Executive Class", "Fundamental of International Tax and Transfer Pricing" and "E-Tax Invoice Application" held by DDTC Academy. In 2017, she attended course "Getting a Good DEAL by Understanding Taxation Aspects of Mergers & Amalgamations & Tax Due Diligence" held by ISCA, Singapore. She also attended "Seminar VAT Selected Issues" held by DDTC Academy.



**ARUMMALINDA**

ARUMMALINDA is the Specialist of Tax Compliance and Litigation Services. She has been involved in various Tax Compliance, Tax Advisory and Tax Audit, Tax Objection, Tax Litigation (appeal and lawsuit) in the tax court for client in various industries such as automotive, pharmacy, heavy equipment, electronic.

She received her Bachelor degree in Fiscal Administration from The University of Indonesia. She holds a license to practice as a tax attorney by the Tax Court.

In 2014, she attended "Transfer Pricing Course - Executive Class" held by DDTC. In 2015, he attended several courses "Transfer Pricing", "Tax Audit, Objection and Appeal Procedures", "Permanent Establishment" and "Beneficial Owner" held by DDTC Academy. In 2017, she attended course "Getting a Good DEAL by Understanding Taxation Aspects of Mergers & Amalgamations & Tax Due Diligence" held by ISCA, Singapore.



**NIKEN AYU PERMANDARANI**

NIKEN AYU PERMANDARANI is the Specialist of Tax Compliance & Litigation Services at DDTC. She has been involved in various project such as tax compliance, tax advisory and dispute resolution procedures, including tax objection, tax appeal and litigation at the tax court. She has also involved in preparing the academic review of Tax Accounting Standard in Indonesia.

She received her Bachelor degree in Accounting, the University of Indonesia. She passed the exam of Ujian Sertifikasi Konsultan Pajak (USKP) A, organized by Indonesian Tax Consultants Association.

In 2015, she attended "Transfer Pricing Course" held by DDTC. In 2016, she attended several courses "Fundamental of International Tax and Transfer Pricing", "Taxation of Intercompany Financing", "Strategy for Tax Audit, Objection and Appeal", "Preparation and Calculation of Corporate Income Tax 2015" held by DDTC. In 2017, she attended "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on Services" held by Wolters Kluwer, Singapore.



**DWI WAHYUNI**

DWI WAHYUNI is the Senior Specialist of Tax Compliance & Litigation Services at DDTC. She has been involved in various projects such as tax compliance, tax advisory, tax audit, tax objection, tax litigation (appeal & lawsuit) in the tax court, and tax judicial review in the supreme court for clients in various industries, such as automotive, heavy equipment, cigarette, pharmacy, and oil and gas industries where she focuses on high profile dispute cases with large amount of tax disputes.

She received her Diploma's degree in Tax Administration from the University of Indonesia. She is pursuing Bachelor's degree in Faculty of Economics from the University of Indonesia, **under full scholarship from DDTC**. She passed the exam of Ujian Sertifikasi Konsultan Pajak (USKP) A, organized by Indonesian Tax Consultants Association.

In 2014, she attended a course "Taxation of Software Transaction" held by DDTC. In 2015, she attended courses "Transfer Pricing" and "Transfer Pricing Issues on International Group Financing" held by DDTC. In 2016, she attended course "Fundamental of International Tax and Transfer Pricing" held by DDTC. In 2017, she attended course "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on Services", held by Wolters Kluwer, Singapore.

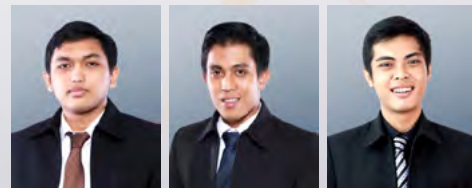


**RIYHAN JULI ASYIR**

RIYHAN JULI ASYIR is the Specialist of Tax Compliance & Litigation Services at DDTC. He has been involved in various projects such as, tax compliance, tax advisory, tax audit, civil review, and dispute resolution procedures, including tax objection and tax litigation (appeal) in the tax court for several companies.

He received his Bachelor's degree in Fiscal Administration from the University of Indonesia. He holds a license to practice as a tax attorney by the Tax Court.

In 2014, he attended course "Workshop Series 3: Strategies to Defense Transfer Pricing Disputes" held by DDTC Academy". In 2015, he attended course "Seminar Transfer Pricing Issues on International Group Financing", "Seminar Treaty Shopping and Beneficial Ownership Concept in Tax Treaties", and "Transfer Pricing Executive Class" held by DDTC Academy. In 2016, he attended "Preparation and Calculation of Corporate Income Tax" held by DDTC Academy. In 2017, he attended "International Taxation: Cross-Border Tax Issues and Tax Treaties" held by Institute of Singapore Chartered Accountants, Singapura.





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