

## 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. He is a regular speaker in topics regarding transfer pricing and tax policy in various seminars, trainings, and group discussions held by DDTC, private institutions, educational institutions, and government agencies.

He is a major contributor for DDTC's book entitled "Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional", and the chief editor for DDTC Working Papers and the expert contributor for InsideTax magazine. He is also an active member of Indonesian Fiscal Association (AFI) and Indonesian Fiscal and Tax Administration Association (IFTAA). He is a source for print and electronic media (Jakarta Post, Republika, Jawa Pos, Kontan, Bisnis Indonesia, Gatra, Berita Satu, MNC Business, Bloomberg, MetroTV, CNN Indonesia and IDX Channel).



### FORMAL EDUCATION:

- Bachelor's Degree in Economics, University of Indonesia;
- Master's Degree in Economic Science, University of Indonesia. Thesis title: Implikasi Shadow Economy dan Efektivitas Pemerintah terhadap Realisasi dan Upaya Mengoptimalkan Pajak;
- Master's Degree in International Business Tax and Economics (MSc. IBT) at School of Economics and Management, Tilburg University, the Netherlands, **under scholarship from DDTC**. Thesis Title: Incentives and Disincentives of Profit Shifting in Developing Countries.

### INTERNATIONAL TAX COURSES AND SEMINARS:

- "Master of Advanced Studies in International Tax Law on Transfer Pricing Rules in International Taxation", held by International Tax Center, Leiden University, the Netherlands (2012);
- "Public Policy Summer Training: Tax Policy, Fiscal Analysis & Revenue Forecasting", held by Andrew Young School of Policy Studies, Georgia State University, USA (2013);
- "Comparative Tax Policy & Administration," held by Harvard Kennedy School, Harvard University, USA (2018).

### PROFESSIONAL CERTIFICATIONS:

- Advanced Diploma in International Taxation from Chartered Institute of Taxation, United Kingdom.

### AWARDS:

- Winner of CFE Award Albert J. Rädler Medal 2015, best thesis on European Taxation awarded by the Confédération Fiscale Européenne (CFE) entitled "Incentives and Disincentives of Profit Shifting in Developing Countries" in academic year 2014/2015 at School of Economics and Management, Tilburg University, the Netherlands.

### PUBLICATION:

#### BOOKS

1. Darussalam, Danny Septriadi and B. Bawono Kristiaji, *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional* (DDTC, 2013).

## TEXT IN COLLECTED WORKS

1. B. Bawono Kristiaji and Khisi Armaya Dhora, "**Perjanjian Penghindaran Pajak Berganda atas Penghasilan Pensiun,**" in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
2. Darussalam and B. Bawono Kristiaji, "**Penghindaran Pajak, Proyek Anti-BEPS, dan Upaya Merestorasi Sistem Pajak Internasional,**" in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).

## ARTICLES

1. B. Bawono Kristiaji, "**Asymmetric Information and Its Impact on Tax Compliance Cost in Indonesia: A Conceptual Approach,**" *DDTC Working Paper: Tax Law Design and Policy Series*, No WP-0113 (Januari 2013);
2. B. Bawono Kristiaji, Toni Febriyanto, and Yanuar F. Abiyunus, "**Memahami Ke(tidak)patuhan Pajak,**" *InsideTax Magazine*, 14<sup>th</sup> edition (March 2013);
3. B. Bawono Kristiaji, Yusuf W. Ngantung, and Ganda C. Tobing, "**Does Indonesia Need a Special Tax Treatment for Commodity Export?,**" *Worldwide Transfer Pricing Reporter Journal*, Issue 2 (March - April 2013);
4. B. Bawono Kristiaji and Ganda C. Tobing, "**Korupsi Pajak: Penyebab dan Pencegahan,**" *InsideTax Magazine*, 15<sup>th</sup> edition (Mei-June 2013);
5. B. Bawono Kristiaji, Darussalam, and Hiyashinta Klise, "**Desain Kelembagaan Administrasi Perpajakan: Perlukah Ditjen Pajak Terpisah dari Kementerian Keuangan?,**" *InsideTax Magazine*, 16<sup>th</sup> edition (July - August) 2013;
6. B. Bawono Kristiaji and Adri A. L. Poesoro, "**The Myths and Realities of Tax Performance Under Semi-Autonomous Revenue Authorities,**" *DDTC Working Paper: Tax Law Design and Policy Series*, No WP-0213 (August 2013);
7. B. Bawono Kristiaji and Deborah, "**Menyoal Praktik Konsultan Pajak di Indonesia,**" *InsideTax Magazine*, 17<sup>th</sup> edition (September - October 2013);
8. B. Bawono Kristiaji, Darussalam, and Deborah, "**Akses Data Perbankan untuk Tujuan Perpajakan: Studi Komparasi,**" *DDTC Working Paper: Tax Law Design and Policy Series*, No WP-0514 (Februari 2014);
9. B. Bawono Kristiaji, Dienda Khairani, and Indah Kurnia, "**Pesta Demokrasi Tanpa Kebijakan Pajak,**" *DDTC*

*Working Paper: Tax Law Design and Policy Series*, No WP-0614 (Maret 2014);

10. B. Bawono Kristiaji and Adri A. L. Poesoro, "**Studi Empiris: Kelembagaan sebagai Faktor Utama Pencapaian Penerimaan Pajak,**" *InsideTax Magazine*, 18<sup>th</sup> edition (April 2014);
11. B. Bawono Kristiaji and Adri A. L. Poesoro, "**Target Pajak Tahun 2014, Realistis kah?,**" *InsideTax Magazine*, 18<sup>th</sup> edition (April 2014);
12. B. Bawono Kristiaji, Indah Kurnia and Dienda Khirani, "**Pesta Demokrasi Tanpa Kebijakan Pajak,**" *InsideTax Magazine*, 19<sup>th</sup> edition (Mei 2014);
13. B. Bawono Kristiaji and Darussalam, "**Tax Expenditure atas Pajak Penghasilan: Rekomendasi bagi Indonesia,**" *DDTC Working Paper: Tax Law Design and Policy Series*, No WP-0814 (June 2014);
14. B. Bawono Kristiaji, "**Lemahnya Kinerja Penerimaan PPN Kita,**" *InsideTax Magazine*, 20<sup>th</sup> edition (June 2014);
15. B. Bawono Kristiaji, Darussalam and Toni Febriyanto, "**Menakar Agenda Pasangan Capres di Bidang Pajak,**" *InsideTax Magazine*, 21<sup>st</sup> edition (July 2014);
16. B. Bawono Kristiaji, "**Pembangunan Berkelanjutan dan Pajak Lingkungan,**" *InsideTax Magazine*, 24<sup>th</sup> edition (October 2014);
17. B. Bawono Kristiaji, "**Multinational Firms' Losses and Profit Shifting Behavior in Indonesia: Some Comments,**" *DDTC Working Paper: International Taxation Series*, No WP-1215 (August 2015);
18. B. Bawono Kristiaji, "**Momentum untuk Revaluasi Aktiva Tetap,**" *Bisnis Indonesia Newspaper*, Nov 5<sup>th</sup>, 2015;
19. B. Bawono Kristiaji and Adri A. L. Poesoro, "**Perlukah Merevisi Target Penerimaan Pajak 2016?,**" *InsideTax Magazine*, 36<sup>th</sup> edition (January 2016);
20. B. Bawono Kristiaji, "**Kerakusan Industri Kerahasiaan,**" *Jawa Pos Newspaper*, April 7<sup>th</sup>, 2016;
21. B. Bawono Kristiaji, "**Mengembalikan Tujuan Pengampunan Pajak,**" *Jawa Post Newspaper*, May 3<sup>rd</sup>, 2016;
22. B. Bawono Kristiaji, "**Mengukur Kinerja Penerimaan PPN,**" *DDTCNews*, <https://goo.gl/BQqQqe>, Jun 10, 2016;
23. B. Bawono Kristiaji, "**Urgensi Pigouvian Tax untuk Indonesia,**" *DDTCNews*, <https://goo.gl/sY7KzN>, Jun 22, 2016;

24. B. Bawono Kristiaji, **“Urgensi Kebijakan Anti-BEPS,”** *Gatra Magazine*, 30<sup>th</sup> edition (June 2016);
  25. B. Bawono Kristiaji, **“Menjaga Daya Dorong Tax Amnesty,”** *Gatra Magazine*, 39<sup>th</sup> edition (July 2016).
  26. B. Bawono Kristiaji, **“Menjaga Daya Dorong Tax Amnesty,”** *DDTCNews*, <https://goo.gl/wbbSkZ>, Aug 3, 2016;
  27. B. Bawono Kristiaji, **“Mencermati Polemik Cukai Plastik,”** *DDTCNews*, <https://goo.gl/KGjMP4>, Oct 7, 2016;
  28. B. Bawono Kristiaji, **“Towards a New Standard for Transfer Pricing Documentation: A Brief Comment,”** *Young Global’s Global Taxation*, January, 2017.
  29. B. Bawono Kristiaji, Romi Irawan and Yusuf W. Ngantung, **“Indonesia Adopts CbCR and New Transfer Pricing Documentantion Requirements,”** *TP Week*, January 12, 2017.
  30. B. Bawono Kristiaji, **“Membatasi Pemilikan Lahan Lewat Pajak,”** *Kontan Newspaper*, Jan 30<sup>th</sup>, 2017.
  31. B. Bawono Kristiaji, **“Mengejar Shadow Economy”** *Kontan Newspaper*, Feb 14<sup>th</sup>, 2017.
  32. B. Bawono Kristiaji, **“Komitmen Reformasi Pajak,”** *Kontan Newspaper*, Mar 8<sup>th</sup>, 2017.
  33. B. Bawono Kristiaji, **“Perlukah Organisasi Pajak Global?,”** *DDTCNews*, <https://goo.gl/LE9uCa>, Jul 10, 2017;
  34. B. Bawono Kristiaji, **“Cermati Kebijakan Pajak AS,”** *Kontan Newspaper*, Dec 27<sup>th</sup>, 2017.
  35. B. Bawono Kristiaji, and Denny Vissaro, **“Tren, Tantangan & Prediksi Penerimaan Pajak 2018,”** *InsideTax Magazine*, 39<sup>th</sup> edition (December 2017).
  36. B. Bawono Kristiaji, **“Modal Optimalisasi Pajak,”** *Kontan Newspaper*, Jan 5<sup>th</sup>, 2018.
  37. B. Bawono Kristiaji, **“Mengejar PPh Orang Pribadi,”** *Bisnis Indonesia Newspaper*, Apr 2<sup>nd</sup>, 2018;
  38. B. Bawono Kristiaji, **“Belajar dari Politik Pajak Malaysia,”** *Gatra Magazine*, 30<sup>th</sup> edition (May 2018);
  39. B. Bawono Kristiaji, **“Pajak: Solusi Ketimpangan Ekonomi,”** *Gatra Magazine*, 45<sup>th</sup> edition (September 2018);
  40. B. Bawono Kristiaji, **“Meredefinisi ‘Pajak’ yang Lebih Ramah,”** *DDTCNews*, <https://goo.gl/xjzcMy>, Oct 11, 2018;
  41. B. Bawono Kristiaji, **“Tantangan Sektor Pajak di 2019,”** *Bisnis Indonesia Newspaper*, Oct 29<sup>th</sup>, 2018;
  42. B. Bawono Kristiaji, Darussalam, and Khisi Armaya Dhora, **“Sistem Pemajakan: Dari Worldwide ke Territorial, Bagaimana dengan Indonesia?”** *DDTC Working Paper: Tax Law Design and Policy Series*, No WP-1818 (October 2018);
  43. B. Bawono Kristiaji, **“Menimbang Pungutan Pajak Emigrasi,”** *Kontan Newspaper*, Nov 16<sup>th</sup>, 2018;
  44. B. Bawono Kristiaji, Darussalam, and Khisi Armaya Dhora, **“Komparasi Objek Cukai secara Global dan Pelajaran bagi Indonesia,”** *DDTC Working Paper: Tax Law Design and Policy Series*, No WP-1919 (January 2019).
- SPEAKER:**
- A speaker or guest speaker in various seminars, workshops, in-house training, discussions, and training in the field of taxation which held, among others, by:
1. DDTC;
  2. International Tax and Investment Center;
  3. Astra International;
  4. Sinar Mas Group;
  5. Secretariat of Tax Court (Pengadilan Pajak);
  6. Fiscal Policy Agency (BKF), **“Focus Group Discussion,”** 10 December 2012;
  7. Directorate General of Taxes (DJP), **“Holding Company: Permasalahan dan Penghindaran Pajak di Indonesia,”** 27 December 2012;
  8. University of Indonesia, **“Seminar Pajak Internasional 2013,”** 16 February 2013;
  9. National Development Planning Agency (BAPPENAS), **“Meningkatkan Tax Ratio,”** November 11 2013;
  10. Indonesian Fiscal and Tax Administration Association (IFTAA), **“Penguatan Politik Perpajakan untuk Mendukung Daya Saing Nasional,”** 21 November 2013;
  11. PUSDIKLAT Pajak, **“Transfer Pricing in Oil & Gas,”** 3 December 2013;
  12. BKF, **“Potensi PPh dan PPN secara Sektoral di Indonesia”** 4 December 2013;



13. Berita Satu TV, 14 January 2014;
14. University of Indonesia, **“Outlook Perpajakan 2014,”** 14 February 2014;
15. Berita Satu TV, **“Money Report,”** 10 January 2014;
16. Ministry of Research & Technology, 11 March 2014;
17. Bloomberg TV, **“Zona Bisnis,”** 16 April 2014;
18. BKF, **“Tax Expenditure,”** 19 June 2014;
19. University of Indonesia, **“Comprehending The Execution of Base Erosion and Profit Shifting (BEPS),”** 26 June 2014;
20. PRAKARSA, **“Forum Pajak Berkeadilan,”** 14 January 2015;
21. The Indonesian Institute of Accountant (IAI), **“Kupas Tuntas Masalah Penanaman Modal Asing (PMA) Rugi,”** 13 August 2015;
22. Secretary General, The House of Representatives of the Republic of Indonesia (DPR RI), **“Pengaruh Kebijakan Tax Holiday terhadap Investasi dan Penerimaan Negara,”** 19 August 2015;
23. BKF, **“Tindak Lanjut Penandatanganan MCAA di Indonesia,”** 20 August 2015;
24. The House of Regional Representatives of the Republic of Indonesia (DPD RI), **“Ketentuan Umum dan Tata Cara Perpajakan,”** 25 August 2015;
25. DJP, **“Pemanfaatan Data Ekonomi Makro untuk Analisa Potensi Pajak,”** 29 September 2015;
26. CNN Indonesia TV, **“Bijak Berburu Pajak,”** 13 October 2015;
27. University of Indonesia, **“International Tax after BEPS Project,”** 14 November 2015;
28. Local Revenue Offices (Dispenda) of West Java, **“Rakornas: Optimalisasi Pajak Daerah,”** 16 December 2015;
29. BKF, **“Grand Design Tax Policy Unit,”** 28 January 2016;
30. SMART Wikan Profesional, **“Outlook Perpajakan 2016,”** 4 February 2016;
31. Social Science and Management Institute STIAM, **“Tantangan Kemitraan Global dalam Mewujudkan Sustainable Development Goals,”** 6 February 2016;
32. Secretariat of Tax Supervisory Committee (Komwas Perpajakan), **“Menyongsong Era Pajak dengan Penuh Kepastian Hukum dan Keadilan bagi Rakyat Indonesia,”** 23 February 2016;
33. CNN Indonesia TV, **“Skandal Panama Papers,”** 5 April 2016;
34. Publish What You Pay, **“Knowledge Forum: Panama Papers,”** 15 April 2016;
35. Forum on Economic and Fiscal Policy (the Netherlands), **“Beyond Tax Policy,”** 13 May 2016;
36. University of Indonesia, **“International Tax Planning in Indonesia in the Era of Transparency,”** 13 June 2016;
37. PARA Syndicate, **“Tax Amnesty,”** 17 June 2016;
38. Institute for Austrian and International Tax Law and Vienna University of Economics and Business (Austria), **“Rust Conference,”** 30 June 2016;
39. CNN Indonesia TV, **“Uji Nyali Tax Amnesty,”** 18 July 2016;
40. Foundation for International Taxation (India), **“BEPS and Beyond BEPS: A Year Later,”** 3 December 2016;
41. BKF, **“Analyst and Economist Updates,”** 12 January 2017;
42. IDX Channel, **“Reformasi Perpajakan,”** 16 January 2017;
43. Gunadarma University, **“Tax Administration Reform,”** 19 January 2017;

44. Indonesian Center for Law and Policy Studies (PSHK), **“Insentif Pajak untuk Kegiatan Filantropi,”** 24 January 2017;
45. IDX Channel, **“Pajak Progresif untuk Lahan Tidak Produktif,”** 25 January 2017;
46. DPD RI, **“RUU PPh sebagai RUU Inisiatif,”** 23 February 2017;
47. Atma Jaya Catholic University, **“Big Data untuk Reformasi Pajak Indonesia,”** 11 March 2017;
48. Directorate General Of Budget Financing and Risk Management (DJPPR), **“Identifikasi dan Mitigasi Risiko Penerimaan Negara dari Pajak,”** 24 March 2017;
49. Berita Satu TV, **“Repatriasi Aset,”** 27 March 2017;
50. BKF, **“Multilateral Instrument on Tax Treaty,”** 5 April 2017;
51. BKF, **“Tax Expenditure,”** May 3 2017;
52. University of Indonesia, **“Public Lecture: Transfer Pricing,”** 17 May 2017.
53. BKF, **“Withholding Tax ASEAN,”** 19 May 2017;
54. IDX Channel, **“Pajak Jadi Lembaga Superbody?”** 29 May 2017;
55. Metro TV, **“Berakhirnya Era Kerahasiaan Bank,”** 10 June 2017;
56. BKF, **“BEPS and Automatic Exchange of Information (AEOI),”** 15 June 2017;
57. Berita Satu TV, **“IMF: Target Pajak Ambisius,”** 14 July 2017;
58. Indonesia Fiscal Club (IFC), **“Public Discussion & Book Review of P3B: Panduan, Interpretasi, dan Aplikasi,”** 27 July 2017;
59. Berita Satu TV, **“Hot Economy,”** 12 August 2017;
60. Metro TV, **“Economic Challenges,”** 14 August 2017;
61. MNC TV, **“Ekonomi Makro dan Pajak,”** 30 August 2017;
62. Public Hearing (RDPU), DPR RI, **“Skema Tarif PPh di Indonesia,”** 19 October 2017;
63. Online Pajak, **“Potensi Penerimaan Pajak Melalui Kontribusi Inovasi Teknologi,”** 25 January 2018;
64. DJP, **“Reformasi Pajak AS,”** 5 February 2018;
65. BKF, **“Recent Development of Global Tax,”** 21 February 2018;
66. BKF, **“Global Tax Identification Number,”** 26 February 2018;
67. DJPPR, **“Tax Revenue Outlook 2018,”** 15 March 2018;
68. University of New South Wales Business School (Sydney), **“13th International Conference on Tax Administration,”** 5 April 2018.
69. BKF, **“Value Added Tax (VAT) on Services Export,”** 9 April 2018;
70. DJP-World Bank, **“Thin Cap Rules, Foreign Tax Credit and Mandatory Disclosure Rules (MDR),”** 18 April 2018;
71. Petra University, **“Embracing Changes within AEOI,”** 11 May 2018;
72. Regional Autonomy Watch (KPPOD), **“Local Tax and Business Perceptions,”** 24 May 2018;
73. BKF, **“Tax on Retained Earnings,”** 5 June 2018;
74. BKF, **“Inheritance and Gift Taxes,”** 29 June 2018;
75. University of Indonesia, **“Facing Taxation Issues of Digital Economy,”** 8 June 2018;
76. Social Science and Management Institute STIAM, **“Taxing SME’s with PP23/2018,”** 9 August 2018;
77. IDX Channel, **“Tren Shortfall Pajak Indonesia,”** 31 August 2018;
78. IAI-Bureau Van Dijk, **“International Tax Conference: The Implementation of BEPS Action to Improve Tax Compliance and Transparency in Indonesia,”** 27 September 2018;
79. CNBC Indonesia, **“Squawk Box: Menakar Khasiat Libur Pajak,”** 21 November 2018;
80. IDX Channel, **“Shortfall Pajak 2018,”** 12 December 2018;
81. University of Indonesia, **“Perkembangan Pajak Global dan Transfer Pricing,”** 12 March 2019;
82. Pamulang University, **“Implikasi Era Keterbukaan Informasi Keuangan Terhadap Perpajakan di Indonesia,”** 23 March 2019.