

# CURRICULUM VITAE - PARTNER



## 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 senior editor 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, BeritaSatu, MNC Business, Bisnis Indonesia, and Bloomberg).



### 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).

### 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.

### SPEAKER AT:

- Forum on Economic and Fiscal Policy (The Netherlands);
- Foundation for International Taxation (India);
- Institute for Austrian and International Tax Law and Vienna University of Economics and Business (Austria);
- University of New South Wales Business School (Australia);
- International Tax and Investment Center;
- Astra International;
- Sinar Mas Group;
- Directorate General of Taxes;

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- Fiscal Policy Agency;
- Secretariat of Tax Court;
- Secretariat of Tax Supervisory Committee;
- BAPPENAS;
- Ministry of Research and Technology;
- PUSDIKLAT Pajak;
- University of Indonesia;
- Petra University;
- CNN Indonesia;
- BeritaSatu TV;
- Bloomberg TV Indonesia;
- House of Representatives of The Republic of Indonesia;
- House of Regional Representatives of The Republic of Indonesia;
- Institute of Indonesia Chartered Accountants (IAI);
- and others.



#### PUBLICATION:

##### BOOKS

1. Darussalam, Danny Septriadi and B. Bawono Kristiaji, ***Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*** (DDTC, 2013).
2. 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).
3. 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);
4. B. Bawono Kristiaji, Toni Febriyanto, and Yanuar F. Abiyunus, **“Memahami Ke(tidak)patuhan Pajak,”** *InsideTax Magazine*, 14<sup>th</sup> edition (March 2013);
5. 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);
6. B. Bawono Kristiaji and Ganda C. Tobing, **“Korupsi Pajak: Penyebab dan Pencegahan,”** *InsideTax Magazine*, 15<sup>th</sup> edition (Mei-June 2013);
7. B. Bawono Kristiaji, Darussalam, and Hiyashinta Klise, **“Desain Kelembagaan Administrasi Perpajakan:**

## B. Bawono Kristiaji

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- Perluakah Ditjen Pajak Terpisah dari Kementerian Keuangan?," *InsideTax Magazine*, 16<sup>th</sup> edition (July - August) 2013;
8. 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);
  9. B. Bawono Kristiaji and Deborah, "Menyoal Praktik Konsultan Pajak di Indonesia," *InsideTax Magazine*, 17<sup>th</sup> edition (September - October 2013);
  10. 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);
  11. 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);
  12. 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);
  13. B. Bawono Kristiaji and Adri A. L. Poesoro, "Target Pajak Tahun 2014, Realistis kah?," *InsideTax Magazine*, 18<sup>th</sup> edition (April 2014);
  14. B. Bawono Kristiaji, Indah Kurnia and Dienda Khairani, "Pesta Demokrasi Tanpa Kebijakan Pajak," *InsideTax Magazine*, 19<sup>th</sup> edition (Mei 2014);
  15. 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);
  16. B. Bawono Kristiaji, "Lemahnya Kinerja Penerimaan PPN Kita," *InsideTax Magazine*, 20<sup>th</sup> edition (June 2014);
  17. B. Bawono Kristiaji, Darussalam and Toni Febriyanto, "Menakar Agenda Pasangan Capres di Bidang Pajak," *InsideTax Magazine*, 21<sup>st</sup> edition (July 2014);
  18. B. Bawono Kristiaji, "Pembangunan Berkelanjutan dan Pajak Lingkungan," *InsideTax Magazine*, 24<sup>th</sup> edition (October 2014);
  19. 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);
  20. B. Bawono Kristiaji, "Momentum untuk Revaluasi Aktiva Tetap," *Bisnis Indonesia Newspaper*, Nov 5<sup>th</sup>, 2015;
  21. B. Bawono Kristiaji and Adri A. L. Poesoro, "Perluakah Merevisi Target Penerimaan Pajak 2016?," *InsideTax Magazine*, 36<sup>th</sup> edition (January 2016);
  22. B. Bawono Kristiaji, "Kerakusan Industri Kerahasiaan," *Jawa Post Newspaper*, April 7<sup>th</sup>, 2016;
  23. B. Bawono Kristiaji, "Mengembalikan Tujuan Pengampunan Pajak," *Jawa Pos Newspaper*, May 3<sup>rd</sup>, 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, "Towards a New Standard for Transfer Pricing Documentation: A Brief Comment," *Young Global's Global Taxation*, January, 2017.
  27. B. Bawono Kristiaji, Romi Irawan and Yusuf W. Ngantung, "Indonesia Adopts CbCR and New Transfer Pricing Documentantion Requirements," *TP Week*, January 12, 2017.
  28. B. Bawono Kristiaji, "Membatasi Pemilikan Lahan Lewat Pajak," *Kontan Newspaper*, Jan 30<sup>th</sup>, 2017.
  29. B. Bawono Kristiaji, "Mengejar Shadow Economy," *Kontan Newspaper*, Feb 14<sup>th</sup>, 2017.
  30. B. Bawono Kristiaji, "Komitmen Reformasi Pajak," *Kontan Newspaper*, Mar 8<sup>th</sup>, 2017.
  31. B. Bawono Kristiaji, "Cermati Kebijakan Pajak AS," *Kontan Newspaper*, Dec 27<sup>th</sup>, 2017.
  32. B. Bawono Kristiaji, and Denny Vissaro, "Tren, Tantangan & Prediksi Penerimaan Pajak 2018," *InsideTax Magazine*, 39<sup>th</sup> edition (December 2017).
  33. B. Bawono Kristiaji, "Modal Optimalisasi Pajak," *Kontan Newspaper*, Jan 5<sup>th</sup>, 2018.
  34. B. Bawono Kristiaji, "Mengejar PPh Orang Pribadi," *Bisnis Indonesia Newspaper*, Apr 2<sup>nd</sup>, 2018.