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FORMAL TAX EDUCATION:

- Master's degree in **Tax Policy and Administration** from **University of Indonesia**, 2000;
- Master's degree in **European Tax and International Tax Law** from **European Tax College** (Katholieke Universiteit Leuven, Belgium and Tilburg University, the Netherlands), 2006.



JOB TITLES:

- Managing Partner of DDTC.
- Chairman of Tax Magazine "InsideTax".
- Chairman of DDTCNews.

TITLES IN TAX PROFESSIONS:

- Deputy Head of Indonesia International Tax Society (IITS).
- Head of Research & Development Department, the Taxpayers Association of Indonesia (Indonesian Taxpayers Association, a member of the World Taxpayers Association and Asia-Pacific Taxpayers Union).
- Head of Fiscal Policy Studies, Indonesia Fiscal Association (AFI).
- Vice Secretary of Indonesian Fiscal and Tax Administration Association (IFTAA).
- Head of Tax Development, Tax Accountant Compartment, the Indonesian Institute of Accountant (IAI).
- Head of Indonesia Association of Universities' Tax Center (ATPETS).



ACHIEVEMENT:

- Selected as one of the World's Leading Transfer Pricing Advisers 2018 in Indonesia by TP Week, International Tax Review, United Kingdom.

INTERNATIONAL TAX COURSES & SEMINARS:

- “**European Tax Seminar**”, held by Katholieke Universiteit Leuven, Belgium (2006).
- “**Tax Consolidation**”, held by Tilburg University, the Netherlands (2006).
- “**Transfer Pricing Specialist**”, held by Thomas Jefferson School of Law, San Diego, California, United States of America (2009).
- “**Asia Pacific Transfer Pricing Summit 2011**”, held by IBC Legal Conference, Hong Kong (2011).
- “**European Tax Law Seminar**”, held by Tax Academy of Singapore and the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration, Singapore (2011).
- “**Summer School of Value Added Tax Programme**”, held by Universidade Católica Portuguesa, Lisbon, Portugal, (2012).
- “**International Tax Conference**”, held by Foundation for International Taxation, Mumbai, India, (2015).



PUBLICATION:

BOOKS

1. Darussalam and Danny Septriadi, **Membatasi Kekuasaan untuk Menganakan Pajak: Tinjauan Akademis terhadap Kebijakan, Hukum, dan Administrasi Pajak di Indonesia**, (Grasindo, 2006).
2. John Hutagaol, Darussalam, and Danny Septriadi, **Kapita Selekt Perpajakan**, (Salemba Empat, 2006).
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7. Darussalam and Freddy Karyadi, “**Tax Treaty Dispute in Indonesia**,” in *A Global Analysis of Tax Treaty Disputes*, ed. Eduardo Baistrocchi, (Cambridge University Press, 2017).
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6. Darussalam and Danny Septriadi, “**Demokratisasi Pengesahan Perjanjian Penghindaran Pajak Indonesia (P3B) Indonesia**,” *Indonesian Taxation Journal*, ISSN 1414-05 18, Volume 4 No 10 (July 2005).
7. Darussalam and Danny Septriadi, “**Kedudukan Surat Keterangan Domisili dalam Menentukan Hak**

- Mendapatkan Fasilitas P3B,”** *Indonesian Tax Review Magazine*, ISSN 14 12-1727, Volume IV, 48th edition (2005).
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 9. Darussalam and Danny Septriadi, “**Upaya Menangkal Praktik Penghindaran Pajak,**” *Bisnis Indonesia Newspaper*, Dec. 12 2005.
 10. Darussalam and Danny Septriadi, “**Sudah Jatuh Tertimpa Tangga,**” *Bisnis Indonesia Newspaper*, Dec. 26, 2005.
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 14. Darussalam and Danny Septriadi, “**Tax Tribunal,**” The Proceedings of International Seminar on “**Harmonious Society and Judicial Tax Reform,**” China, May 2006.
 15. Darussalam and Danny Septriadi, “**Tax Collection Enforcement,**” The Proceedings of International Seminar on “**Harmonious Society and Judicial Tax Reform,**” China, May 2006.
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82. Darussalam, "Tax Amnesty dalam Rangka Rekonsiliasi Nasional," *InsideTax Magazine*, 26th Edition (December 2014).
83. Darussalam, "Vitamin Penggenjot Pajak," *Sindo Weekly Newspaper*, Feb. 26 - Mar. 4, 2015.
84. Darussalam, "Strategi Memacu Penerimaan Pajak," *Investor Daily Newspaper*, Mar. 9, 2015.
85. Darussalam, "Tax Amnesty: Upaya Transisi Menuju Era Transparansi Perpajakan Global," *InsideTax Magazine* 29th Edition (March 2015).



86. Darussalam, “**Globalisasi dan Beberapa Catatan Mengenai Kebijakan Pajak Internasional Indonesia,**” *InsideTax Magazine*, 30th Edition (May 2015).
87. Darussalam, “**Efektivitas Penghapusan Pajak Barang Mewah,**” *Investor Daily Newspaper*, Jun 15, 2015.
88. Darussalam, B. Bawono Kristiaji and Awwaliatul Mukarromah, “**Dilema Tax Holiday,**” *InsideTax Magazine*, 34th Edition (September 2015).
89. Darussalam, “**Reformasi Pendidikan Pajak sebagai Kunci Keberhasilan Penerimaan Pajak yang Berkesinambungan,**” *InsideTax Magazine*, 35th Edition (October 2015).
90. Darussalam, “**Tax Amnesty, Babak Baru Perpajakan Indonesia,**” *Investor Daily Newspaper*, Nov 16, 2015.
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93. Darussalam, “**Tax Amnesty, Salahkah?**” *DDTCNews*, <http://bit.ly/salahkahta>, Jun 19, 2016.
94. Darussalam, “**Melawan Perencanaan Pajak Agresif,**” *DDTCNews*, <http://bit.ly/melawanper>, Jun 24, 2016.
95. Darussalam, “**Revitalisasi Kurikulum Pajak,**” *DDTCNews*, <http://bit.ly/revitalisasikur>, Jul 7, 2016.
96. Darussalam, “**Tax Amnesty, Apakah Inkonstitusional?**” *DDTCNews*, <http://bit.ly/inkonstitusional>, Jul 11, 2016.
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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:

- DDTC.
- Faculty of Economics, University of Indonesia.
- Faculty of Social and Political Science, University of Indonesia.
- Demographic Institute of Faculty of Economics, University of Indonesia.
- Tarumanagara University, Jakarta.
- Parahyangan University, Bandung.
- Sebelas Maret University Solo.
- Trisakti University, Jakarta.
- Brawijaya University, Malang.
- 17 Agustus University, Surabaya.
- Bina Nusantara (BINUS) University, Jakarta.
- Ortax (Indonesia Tax Media Community).
- Indonesia Tax Court: “Tax Treaty”
- Fiscal Policy Agency (BKF), Ministry of Finance: “Tax Treaty, Transfer Pricing, and ASEAN Multilateral Tax Treaty”
- Directorate of Objections and Appeals, Directorate General of Taxes (DGT).



16. Regional Large Tax Office (LTO) of DGT.
17. Directorate of Intelligent and Tax Investigations of DGT.
18. Regional office of DGT, West Java II.
19. Medium Taxpayer Office (MTO) State Enterprises.
20. Medium Taxpayer Office (MTO) Listed Company.
21. Medium Taxpayer Office (MTO) Central Jakarta.
22. Medium Taxpayer Office (MTO) South Jakarta.
23. Small Taxpayer Office (STO) Foreign Investment I.
24. Small Taxpayer Office (STO) Tebet.
25. Medium Taxpayer Office (MTO) Bekasi.
26. Regional Tax Office of DGT, East Java II.
27. Indonesian Institute of Accountants (IAI) Headquarter.
28. Indonesian Institute of Accountants (IAI) Jakarta Regional.
29. PT Bank Mandiri.
30. PT Garuda Indonesia (Persero).
31. PT Perusahaan Gas Negara (Persero).
32. PT Indosat.
33. Toyota Astra Motor.
34. Toyota Motor Manufacturing Indonesia.
35. ABNR Law Firm.
36. Prime Consult.
37. Standard Chartered Bank.
38. Tax Consulting PB&Co.
39. Doni Budiono Tax Consultant Firm, Surabaya.
40. Lemdiklat Keuangan.
41. House of Representative Republic of Indonesia: **“Drafting statute of VAT”**
42. KOMPAS Daily Newspaper: **“Taxation of Educational Institutions in Indonesia”**
43. Ministry of Finance: **“How to Structure the Tax Court in Indonesia’s Court System?”**
44. Indonesia Central Bank.
45. Ministry of Finance: **“Critical Analysis on Tax Budget 2010”**
46. Fiscal Policy Agency (BKF), Ministry of Finance: **“Comparison of Income Tax System”**
47. Direktorat General of Taxes (DGT): **“Penalize the Tax Decision”**
48. TV One: Kabar Pagi.
49. TV One: Kabar Pasar.
50. TV One: Kabar Petang.
51. TV One: Kabar Malam.
52. TV One: Jakarta Lawyer’s Club.
53. Metro TV: **“Democracy: Tax Crime”**
54. Metro TV: **“The Benefit of Tax”**
55. Metro TV: **“Economic Challenges: Duty on Imported Film”**
56. Metro TV: **“Special Dialogue: Indonesian Tax Census”**
57. Metro TV: **“Managing Nation: Directorate General of Taxes and Its Problems”**
58. Metro TV: **“Economic Challenges: Tax Revenue Target”**
59. SCTV: **“Barometer: Gayus Tax Case”**
60. SCTV: **“Barometer: Tax Crime”**
61. SCTV: Liputan 6.
62. RCTI: Seputar Indonesia.
63. ANTV: **“Tax Investigation”**
64. ANTV: **“The Benefit of Tax”**
65. MNC Business TV: **“Tax Ratio”**
66. MNC Business TV: **“Allocation of Tax”**
67. Tempo TV: **“Tax Crime”**
68. Tempo TV: **“Tax Money”**
69. Kompas TV: **“DW Tax Case”**
70. Jak TV: **“Tax Case of Gayus Tambunan”**

71. TVRI: **"Tax Census"**
72. TVRI: **"Where Does Tax Money Go?"**
73. Berita Satu TV: **"Taxation of Small Enterprises"**
74. Berita Satu TV: **"Revenue and Tax Ratio"**
75. Berita Satu TV: **"The Problem of DGT Body"**
76. Berita Satu TV: **"Does DGT has elements of Modern Tax Administration System?"**
77. Trans 7 TV: **"Taxation of Small Restaurant"**
78. Bloomberg TV: **"The Extent of DGT Autonomy"**
79. Radio 103,8 FM: **"The Inquiry Right of Representative House on Tax Crime"**
80. Radio Pass FM: **"Customs Valuation of Movies Imported into Indonesia"**
81. Radio BBC Indonesia.
82. Radio Sindo.
83. Tax Centre FISIP UI.
84. FEUI-Media Talk Show: **"Gayus Tax Case"**
85. Corruption Eradication Commission (KPK): **"Tax Due and Tax Collection," September 2012.**
86. The Secretariat and the Registrar of the Tax Court: **"International Taxation,"** 1 and 7 November 2012.
87. Directorate Tax Audit and Collection of DGT: **"Taxation on Derivative Transaction,"** 6 December 2012.
88. Directorate Tax Audit and Collection of DGT: **"Beneficial Owner,"** 27 December 2012.
89. Specific Regional Tax Office: **"Tax Avoidance Schemes by Multinational Companies,"** 1 July 2013.
90. Harmonization Team of Directorate General of Taxes: **"Design of Tax Revenue Body,"** 3 October 2013.
91. Ministry of Research and Technology: **"How Effective are Fiscal Incentives for R&D?,"** 11 October 2013.
92. Fiscal Policy Agency (BKF), Ministry of Finance: **"Tax Incentive for R&D in Indonesia,"** October 2013.
93. DGT Regional Tax Office of West Java II, the speaker of Tax Officer and Taxpayer Gathering, November 2013.
94. Ministry of Research and Technology: **"Comparison of R&D Tax Incentives in Selected Countries,"** October 2013.
95. Prakarsa Institute, **"Equitable Tax Advocacy for Civil Society,"** 23 January 2014.
96. Faculty of Social and Political Science, University of Indonesia, **"Tax Outlook 2014,"** 14 February 2014.
97. The Indonesian Institute of Accountants (IAI), **"IFRS and Transfer Pricing,"** 13 March 2014.
98. Open Indonesia Forum: **"Bank Secrecy vs Tax Ratio,"** 18 March 2014.
99. Regional Tax Office of West Jakarta, Taxpayer Gathering, 16 April 2014.
100. Directorate General of Taxes, **"The Role of Tax for Budgeting,"** 18 June 2014.
101. Fiscal Policy Agency (BKF), Ministry of Finance, **"Tax Expenditure,"** 19 June 2014.
102. Tax Seminar and Training (TST) FEUI, **"The Overview of BEPs Action Plan and Related Regulations,"** 24 June 2014.
103. Corruption Eradication Commission (KPK), **"Tax Court Institution viewed from the Aspect of Securing Tax Revenue,"** 6 October 2014.
104. Directorate of Taxation Regulation II, **"Legal Perspective regarding Authority to Adjudicate the Tax Disputes,"** 16 October 2014.
105. Brawijaya University, **"Critical Analysis on Jokowi's Tax Platforms,"** 8 November 2014.
106. Small Taxpayer Office (STO) Singosari, **"Tax: from and for the People of Indonesia,"** 13 November 2014.
107. Krida Wacana Christian University (UKRIDA), **"Tax Implication on ASEAN Economic Community 2015,"** 20 November 2014.
108. Indonesian Fiscal and Tax Administration Association (IFTAA), **"Development of Tax Network,"** 25 November 2014.
109. The Indonesian Institute of Accountant (IAI), **"How to Achieve Tax Target 2015,"** 27 November 2014.
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123. Brava Radio: **“Tax Amnesty,”** 3 June 2015.
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125. Faculty of Economics and Business, University of Indonesia, **“Tax Amnesty,”** 26 June 2015.
126. Regional Large Tax Office (LTO), **“Tax Aspect of Hedging Transaction,”** 30 June 2015.
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141. Indonesian Young Entrepreneurs Association, **“Tax Amnesty and Tax Justice,”** 15 December 2015.
142. SMART, Pendidikan dan Pelatihan, **“Proceedings in the Tax Court,”** 23 January 2016.
143. The Indonesian Institute of Accountant (IAI), Pelantikan Wilayah Sumatera Utara, **“Revaluation of Assets,”** 30 January 2016.

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145. Fiscal Policy Agency (BKF), Ministry of Finance, "**Revision of Income Tax Policy for the Tax Base Expansion**," 11 February 2016.
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149. The Indonesian Institute of Accountant (IAI), "**Prospects of Indonesia's Economy and Taxations Regulations in 2016**" 10 March 2016.
150. Berita Satu TV "**Chasing the High Wealth Individual's (HWI) Tax**," 10 March 2016.
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159. Indonesia Tax Consultants Association (IKPI), "**Indonesia Taxation After the Launching of BEPS**," 24 May 2016.
160. Gadjah mada University, Taxation Lecturers Forum II "**The Role of Taxation Professions in the MEA Era**," 27 May 2016.
161. Special Regional Tax Office, Directorate General of Taxes "**Over the Top Company Taxation Aspects**," 30 May 2016.
162. Victoria Bank, "**Tax Amnesty**," 9 May 2016.
163. National Economic and Industrial Committee, "**Tax Amnesty**," 14 June 2016.
164. CNN Indonesia TV, "**Advantages and Disadvantages of Tax Amnesty**," 17 June 2016.
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168. Indonesia Tax Consultants Association (IKPI), "**International Tax**," 21 July 2016.
169. Metro TV, "**Tax Amnesty**," 1 August 2016.
170. University of Indonesia, "**Tax Amnesty, What's Next?**" 3 August 2016.
171. Indonesia Young Entrepreneur Association (HIPMI), "**National Coordination Meeting: Tax Amnesty**," 6 August 2016.
172. University of Indonesia, "**Tax Amnesty, the First Step Toward New Regime of Indonesian Taxation**," 9 August 2016.
173. North Sulawesi Regional Tax Office, Directorate General of Taxes, "**Malam Bakudapa & Tax Amnesty**," 10 August 2016.
174. Jakarta Editor Media Forum (JEMF), "**Tax Amnesty and Stimulate to Economic Growth**," 11 August 2016.
175. Airlangga University, "**Development of International Taxation and Its Impact on Curriculum in Universities**," 11 August 2016.
176. Gadjah Mada University, "**National Seminar: Tax Amnesty**," 1 September 2016.
177. Metro TV, "**Chasing Google's Tax**," 19 September 2016.
178. Elshinta Radio, "**Tax Amnesty**," 22 September 2016.
179. Brawijaya University, "**Tax Rate in Global Competition**," 5 October 2016.
180. Directorate General of Taxes (DGT), "**Taxing Over-the-**

- Top (OTT) Contents,**” 13-15 October 2016.
181. Trisakti University, **“BEPS Action Plan in order to Fight Aggressive Tax Planning and Protect Indonesia’s Tax Bases,”** 26 October 2016.
182. Mercu Buana University, **“The Impacts of Tax Amnesty on Financial Reporting in Accordance with PSAK70,”** 28 October 2016.
183. The Constitutional Court of the Republic Indonesia, **“Expert Witness: Tax Amnesty Law Judicial Review,”** 31 October 2016.
184. The Indonesian Institute of Accountant (IAI), **“FGD: Taxation Policy,”** 11 November 2016.
185. Brawijaya University, **“Tax Curriculum Reconstruction in Indonesia,”** 15 November 2016.
186. Directorate of Taxation Regulation I, **“Enhance Indonesia Competitive Advantages on Services Export Removing the Barriers from VAT on Services Export,”** 22 November 2016.
187. Faculty of Economics and Business (FEB) University of Indonesia, **“International Tax and Its Current Development,”** 24 November 2016.
188. Metro TV, **“100 Indonesian Economists Symposium: Testing the Toughness of Indonesian Economy,”** 6 December 2016.
189. Directorate General of Taxes (DGT), **“Book Review : Tax Politics Introduction,”** 7 December 2016.
190. The Indonesian Institute of Accountant (IAI), **“International Taxes in the Global Competition,”** 9 December 2016.
191. The Indonesian Institute of Accountant (IAI), **“Minister of Finance Regulation No. 213/PMK.03/2016 thorough Review TP Documentation in Indonesia,”** 1 February 2017.
192. Parahyangan Catholic University, **“Trends and Professions in Tax Development,”** 9 February 2017.
193. Indonesia Tax Consultants Association (IKPI), **“Minister of Finance Regulation No. 213/PMK.03/2016 thorough Review TP Documentation in Indonesia,”** 28 February 2017.
194. Diponegoro University, **“Tax Reforms in the Changes of Domestic and International Taxation Landscape,”** 01 March 2017.
195. PT Pamapersada Nusantara (PAMA), **“The Direction of Tax Policy,”** 14 March 2017.
196. Directorate General of Taxes (DGT), **“The Last Day of Tax Amnesty Program,”** 31 March 2017.
197. Fiscal Policy Agency (BKF), **“Knowledge Sharing on Tax Amnesty,”** 5 April 2017.
198. Sebelas Maret University, **“Tax Information Exchange Era: There is No More Hiding Place,”** 20 April 2017.
199. Supervisory Committee of Taxation (Komwas Perpajakan), **“The Optimization of Tax Dispute Resolution as an Effort to Build Public’s Trust,”** 26 April 2017.
200. The House of Regional Representatives of the Republic of Indonesia (DPD RI), **“The Formulation of Income Tax Law Draft Materials as the Republic of Indonesia’s Regional Representatives Council Initiative Law Draft,”** 8 June 2017.
201. Indonesia Tax Consultants Association (IKPI), **“Toward the Era of Taxation Data and Information Disclosure for Achieving Voluntary Compliance,”** 11 July 2017.
202. The Indonesian Institute of Accountant (IAI), **“Financial Information Disclosure for Tax Purposes,”** 25 July 2017.
203. Indonesia Fiscal Club (IFC), **“Public Discussion & Book Review of P3B: Panduan, Interpretasi, dan Aplikasi,”** 27 July 2017.
204. Indonesia Tax Consultants Association (IKPI), **“Tax Law Updates and Discussion,”** 25 August 2017.
205. Politeknik Keuangan Negara STAN, **“IFRS 16: A New Appearance of Accounting Policy and Its Impact for Indonesia,”** 7 September 2017.
206. University of Indonesia, **“Book Review of P3B: Panduan, Interpretasi, dan Aplikasi,”** 11 September 2017.
207. Brawijaya University, **“Raising Tax Compliance in Modern Tax Regime,”** 7 October 2017.
208. University of Indonesia, **“Pasca-Tax Amnesty and Its Correlation with AEoI,”** 27 October 2017.
209. Airlangga University, **“National Independency with Tax Reform Pasca-Tax Amnesty in Indonesia,”** 6 November 2017.
210. PKN STAN, **“Global Tax Landscape Changing and Its Impact on Indonesia,”** 20 November 2017.
211. Directorate General of Taxes (DGT), **“Media Gathering 2017,”** 22 November 2017.

212. Metro TV, "**Metro Bisnis: Menggugah Kesadaran Bayar Pajak,**" 24 November 2017.
213. The Indonesian Institute of Accountant (IAI), "**Regular Tax Discussion: Digital Economy and Its Taxation Aspects,**" 28 November 2017.
214. Indonesia Tax Consultants Association (IKPI), "**Embodying Voluntary Tax Compliance Through Indonesian Tax Law and Tax Consultant Law,**" 30 November 2017.
215. The Indonesian Institute of Accountant (IAI), "**Government Regulation No.36 and Pasca-Tax Amnesty in Indonesia,**" 3 December 2017.
216. Sebelas Maret University, "**Curriculum Revitalization in Digital Era,**" 7 December 2017.
217. Metro TV, "**100 Indonesian Economists Symposium: Part 2,**" 12 December 2017.
218. The Indonesian Institute of Accountant (IAI), "**Welcoming the Era of Financial Information Disclosure for Tax Purposes in 2018,**" 15 December 2017.
219. The Indonesian Institute of Accountant (IAI), "**Tax Outlook 2018,**" 1 February 2018.
220. DDTC, "**Embracing Challenges in Changing Landscape of Domestic and International Tax,**" 6 February 2018.
221. The Indonesian Institute of Accountant (IAI), "**Law and Taxation Aspects of Nominee and Beneficial Owner,**" 15 February 2018.
222. Corruption Eradication Commission (KPK): "**KPK Roles in Optimizing Tax Revenue,**" 19 February 2018.
223. INSTEP, "**Tax Reform and Fair Public Policy,**" 14 March 2018.
224. The Indonesian Institute of Accountant (IAI), "**Regular Tax Discussion: Filing Tax Return Pasca-Tax Amnesty & Financial Information Disclosure for Tax Purposes,**" 15 March 2018.
225. Bali Regional Tax Office, Directorate General of Taxes, "**Online Travel Agent & Nominee,**" 11 April 2018.
226. South, West and Southeast Sulawesi Regional Tax Office, Directorate General of Taxes, "**Mandatory Disclosure Rules,**" 18 April 2018.
227. University of Indonesia, "**Tax Intercollegiate Forum,**" 3 May 2018.
228. The Indonesian Institute of Accountant (IAI), "**Beneficial Ownership and Its Impact on Tax Compliance,**" 8 May 2018.
229. Hukumonline, "**Tax and Its Power of Attorney (Tax Attorney),**" 14 May 2018.
230. TST FEB UI, "**Recent Trends of Tax Reform and Developments of Global Taxation System and Its Impact Towards Indonesia,**" 6 June 2018.
231. Directorate General of Taxes, "**National Tax Day,**" 11 July 2018.
232. Centre for Strategic and International Studies, "**Services Export Challenges in Indonesia,**" 16 July 2018.
233. Brawijaya University, "**The Prospect of Tax Consultants in the Future,**" 8 August 2018.
234. University of Indonesia, "**Public Discussion: Tax Consultants Law Draft,**" 10 September 2018.
235. INSTEP, "**Tax Reform and Fair Public Policy,**" 13 September 2018.
236. Airlangga University, "**Book Review: Konsep dan Studi Komparasi PPN,**" 26 September 2018.
237. Indonesian Chamber of Commerce and Industry (KADIN), "**Optimizing the Competitive Advantage of Services Export in Indonesia,**" 27 September 2018.
238. University of Muhammadiyah Prof. Dr. HAMKA (UHAMKA), "**East Jakarta Tax Center Gathering,**" 2 October 2018.
239. Perbanas Institute, "**MDR: The Perfection of Indonesia Tax Regulation in Preventing Tax Avoidance,**" 9 October 2018.

OTHERS:

Providing analysis, opinion and comment with respect of taxation that is quoted by a variety of print and electronic media, such as:

- | | | | |
|-----------------------|------------------------|----------------------|--------------------|
| 1. Kompas. | 10. Bisnis Indonesia. | 19. Koran Tempo. | 28. Okezone. |
| 2. Bisnis Indonesia. | 11. Koran Kontan. | 20. Jawa Pos. | 29. Hukum Online. |
| 3. Koran Kontan. | 12. Tabloid Kontan. | 21. Suara Pembaruan. | 30. Majalah Gatra. |
| 4. Tabloid Kontan. | 13. Seputar Indonesia. | 22. Suara Merdeka | 31. Majalah Trust. |
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| 8. Rakyat Merdeka. | 17. Sinar Harapan. | 26. Detikcom. | |
| 9. Kompas. | 18. Media Indonesia. | 27. Inilahcom. | |

TAX EXPERT:

1. Tax Expert Witness for Regional Tax Office of West Java II with regard to fictitious VAT Invoice at State Court of Cibinong, 2011.
2. Tax Expert Witness in the case of VAT on transfer of asset not originally intended for sale at South Jakarta District Court, 2011.
3. Tax Expert Witness for Directorate General of Taxes with regard to the lawsuit of a taxpayer against Directorate General of Taxes at Central Jakarta District Court, 2011.
4. Tax Expert Witness in the case Judicial Review of Law Number 28 of 2009 concerning Local Tax and Retribution at Constitutional Court, 2012.
5. Tax Expert Witness in the case of tax audit procedures dispute at Corruption Court, 2012.
6. Tax Expert Witness for Regional Tax Office of Central Java in relation to tax evasion at Surakarta District Court, 2013.
7. The external resource person for Directorate General of Taxes in the field of tax harmonization, 2012.
8. The external resource person for Fiscal Policy Agency of Ministry of Finance in the field of income tax, 2013.
9. Tax Expert Witness in the case of VAT on transfer of asset not originally intended for sale at Surabaya District Court, 2016.
10. Tax Expert Witness in the case Judicial Review of Tax Amnesty Law at Constitutional Court, 2016.
11. Tax Expert Witness in the case Judicial Review of Financial Information Disclosure for Taxation Purposes Law at Constitutional Court, 2018.