

DEBORAH

is the Senior Manager of Tax Compliance & Litigation Services. 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 is also a regular speaker in topics regarding international taxation, transfer pricing and Indonesian domestic tax in various seminars, trainings, and group discussions held by DDTC, private institutions, educational institutions and government agencies.



FORMAL EDUCATION:

- Bachelor's Degree in Fiscal Administration from the University of Indonesia;
- Master's Degree in International Taxation (LL.M Int. Tax) from Vienna University of Economics and Business Administration, Austria, **under scholarship from DDTC**. Thesis title: The Legal Relevance of the OECD Standard.

INTERNATIONAL COURSES & SEMINARS:

- **"Basic International Taxation"** held by IBFD, Kuala Lumpur, Malaysia (2011);
- **"Transfer Pricing Program (Class of 2011)"** organized by Inland Revenue Authority of Singapore, Tax Academy of Singapore, Atax, and the University of New South Wales, Singapore (2011);
- **"The Impact of the White Paper for Adequate, Safe and Sustainable Pensions on Treaty Police in Europe"** held by Vienna University of Economics and Business Administration, and PWC, Austria (2012);
- **"The New Politics of Tax Administration"** held by Vienna University of Economics and Business Administration, Austria (2012);
- **"Latest Developments at OECD on Indirect Taxes & the International VAT/GST Guidelines"** held by Vienna University of Economics and Business Administration and PWC, Austria (2013);
- **"Tax Treaty Case Law Around the Globe"** held by Vienna University of Economics and Business Administration (2013);
- **"GAARs (General Anti-Avoidance Rules) in the Chinese Tax System"** held by Vienna University of Economics and Business Administration, Austria (2013);
- **"Accounting for Restructuring and Discontinued Operations under FRS 37 and FRS 105"** held by ISCA, Singapore (2017).

PROFESSIONAL CERTIFICATIONS & LICENSES:

- Certified C of Indonesian Tax Consultant Examination;
- Licensed Tax Consultant;
- Licensed Tax Attorney.

SPEAKER AT:

- Central Bank of Indonesia, PT Toyota Astra Motor, PT Total Oil Indonesia, KALBE Group, PT Danareksa (Persero), PT Akashi Wahana Indonesia, PT Bahana TCW Investment Management, Kantor Berita Antara, the University of Indonesia, Christian University of Indonesia and others.

PUBLICATION:

BOOKS

- Deborah, “**Penggunaan Pembanding Internal dan Eksternal dalam Analisis Transfer Pricing,**” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- David Hamzah Damian and Deborah, “**Implementasi Model Operasi Transfer Pricing dalam Perusahaan,**” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Deborah and Rinan Auvy Metally, “**Dokumentasi Transfer Pricing,**” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013).
- Deborah, “**The Legal Relevance of the OECD Standard,**” in *Exchange of Information for Tax Purposes*, ed. Oliver-Christoph Günther and Nicole Tüchler. (Linde, 2013).
- Darussalam and Deborah, “**Pertukaran Informasi untuk Tujuan Pajak,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
- Danny Septriadi and Deborah, “**Perjanjian Penghindaran Pajak Berganda atas Bunga,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
- Danny Septriadi and Deborah, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan dari Hubungan Pekerjaan,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
- Deborah, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan Pelajar dan Peserta Magang,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).

ARTICLES

- Deborah, “**Kerahasiaan Perbankan,**” *Kontan Newspaper*, Feb. 14, 2012;
- Deborah, “**Transparansi Perpajakan dan Pertukaran Informasi: Studi Perbandingan di Indonesia, Singapura, dan Hong Kong,**” *InsideTax Magazine*, 14th edition (March 2013);
- Deborah, “**Pajak Internasional atas Jasa Pelayaran Luar Negeri dan Aspek Pemotongan PPh,**” *InsideTax Magazine*, 17th edition, (September - October 2013);
- Deborah, “**Menyoal Praktik Konsultan Pajak di Indonesia,**” *InsideTax Magazine*, 17th edition, (September - October 2013);
- Deborah, “**Akses Data Perbankan Untuk Tujuan Perpajakan: Keseimbangan antara Hak-Hak Wajib Pajak dan Penggalan Potensi Pajak-Studi Komparasi,**” *DDTC Working Paper: Tax Law Design and Policy Series*, No WP-0514 (February 2014);
- Deborah, “**E-Filing Belum Optimal,**” *Republika Newspaper*, Feb. 10, 2014;
- Deborah, “**Regulasi Pajak Bisnis Online Harus Cermat,**” *Republika Newspaper*, Mar. 14, 2014;
- Deborah, “**Mencermati Isu Withholding Tax atas Marjin KIK-EBA,**” *DDTCNews*, <https://goo.gl/GTBUko>, Oct 12, 2018.