

FLOURESYA LOUSHA

Is the Assistant Manager 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.



FORMAL EDUCATION:

- Bachelor's degree in Economics from Tarumanagara University.

COURSES:

- "Transfer Pricing Executive Class," held by DDTC Academy, Jakarta, Indonesia (2013);
- "Workshop Series 4: Beneficial Owner," held by DDTC Academy, Jakarta, Indonesia (2014);
- "Brevet A&B" held by IAI, Jakarta, Indonesia (2015).

INTERNATIONAL COURSES & SEMINARS:

- "Transfer Pricing and Substance Masterclass," held by IBFD, the Netherlands (2017);
- "Advanced Transfer Pricing Course (Benchmarking)," held by WU Transfer Pricing Center, Vienna, Austria (2018);
- "Risk Assumption under the Authorised OECD Approach and the 2017 OECD Transfer Pricing Guidelines: Similarities and Divergences," held by WU Transfer Pricing Center, Vienna, Austria (2018);
- "How to Apply the Arm's Length Principle Without Comparables: A Major Challenge in Emerging/Developing Economies," held by WU Transfer Pricing Center, Vienna, Austria (2018).

PROFESSIONAL CERTIFICATIONS & LICENSES:

- Certified in Principles of Corporate & International Taxation (Transfer Pricing) from Chartered Institute of Taxation, United Kingdom;
- Licensed Tax Attorney;
- Certified A of Indonesian Tax Consultant Examination.

SPEAKER AT:

DDTC Academy.

PUBLICATION:

ARTICLE

- Denia Endriani and Flouresya Lousha, "Menelaah BEPS Action Plan Transfer Pricing of Commodity Transactions dan

Implikasinya Bagi Indonesia,” *InsideTax Magazine*, 27th edition (January 2015);

- Flouresya Lousha, “**Pengujian Pendanaan Intra-Grup Pasca BEPS,**” *DDTCNews*, <https://goo.gl/CH7JFH>, Dec 2, 2017;
- Flouresya Lousha, “**Meninjau Draf Diskusi BEPS Aksi 8-10 atas Transaksi Keuangan,**” *DDTCNews*, <https://goo.gl/CH7JFH>, *DDTCNews*, <https://goo.gl/gT2knt>, Jul 9, 2018.