

GANDA CHRISTIAN TOBING

ASSOCIATE PARTNER

is Senior Manager of DDTC Consulting. He is an experienced practitioner involved in tax dispute resolution projects, where he has represented various multinational companies. He advises a wide range of domestic and international clients across industry sectors and provides tax advice for private client. He is also a regular speaker in topics regarding international taxation, transfer pricing, tax policy and Indonesian domestic tax in various seminars, trainings, and group discussions held by DDTC, private institutions, educational institution and government agencies.



FORMAL EDUCATION:

- Bachelor's degree in Fiscal Administration from University of Indonesia
- Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria, under scholarship from DDTC

INTERNATIONAL COURSES & SEMINARS:

- "Practical Aspects of International Tax Planning," held by IBFD, Kuala Lumpur, Malaysia (2011)

PROFESSIONAL CERTIFICATIONS & LICENSES:

- Certified B of Indonesian Tax Consultant Examination
- Certified in Principles of International Taxation from Chartered Institute of Taxation, United Kingdom
- Licensed Tax Attorney
- Licensed Tax Consultant

SPEAKER AT:

- National reporter at Rust Conference 2018 entitled "Tax Treaty Arbitration," held by Institute for Austrian and International Tax Law and Vienna University of Economics and Business, 5 July 2018, Rust, Austria
- Fiscal Policy Agency, Directorate General of Taxes, Indonesian Tax Consultants Association, PAMA Persada Nusantara, PT Bio Farma (Persero), PT Archi Indonesia, PT Sarana Multi Infrastruktur (Persero), PT Wijaya Karya (Persero) Tbk, PT Charoen Pokphand Indonesia Tbk, Christian University of Indonesia and others

PUBLICATION:

TEXT IN COLLECTED WORKS

- Ganda C. Tobing and Untoro Sejati, "Transactional Profit Methods," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013)
- Romi Irawan, Ganda C. Tobing and Untoro Sejati, "Cost Contribution Arrangement," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013)
- Ganda C. Tobing and Veronica Kusumawardani, "Beban Pembuktian dalam 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)
- Ganda C. Tobing and Anggi Tambunan, "Pemeriksaan, Keberatan, dan Banding," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013)
- Ganda C. Tobing and Yusuf W. Ngantung, "Eliminasi Perpajakan Berganda: Resolusi Sengketa 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)
- Ganda C. Tobing, "Political Economy and the Process of Tax Reforms," in Tax Policy Challenges in the 21st Century, ed. Raffaele Petruzzi and Karoline Spies. (Linde, 2014)

- Danny Septriadi and Ganda C. Tobing, "Perjanjian Penghindaran Pajak Berganda atas Capital Gains," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Ganda C. Tobing, "Perjanjian Penghindaran Pajak Berganda atas Penghasilan dari Kegiatan Pelayaran, Transportasi Perairan Darat, dan Penerbangan," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Ganda C. Tobing, "Perjanjian Penghindaran Pajak Berganda atas Penghasilan Pegawai Pemerintah," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- David Hamzah Damian and Ganda C. Tobing, "Chapter 13: Indonesia," in The Tax Disputes and Litigation Review, 8th Edition, ed. Simon Whitehead, (Law Business Research, 2020)
- Ganda C. Tobing, "Chapter 18: Indonesia", in Tax Treaty Arbitration, ed. Michael Lang, (IBFD, 2020)

ARTICLES

- Ganda C. Tobing, "Beneficial Ownership Case," InsideTax Magazine, 14th edition, (March 2013)
- Ganda C. Tobing, "Kepatuhan Pajak pada Shadow Economy Relevansi, Konsekuensi, dan Solusi," InsideTax Magazine, 14th edition, (March 2013)
- Darussalam and Ganda C. Tobing, "Pajak Internasional atas Penghasilan dari Kegiatan Keartisan," InsideTax Magazine, 15th edition, (Mei - June 2013)
- B. Bawono Kristiaji and Ganda C. Tobing, "Korupsi Pajak: Penyebab dan Pencegahan," InsideTax Magazine, 15th edition, (Mei - June 2013)
- Ganda C. Tobing, "Penemuan Hukum dalam Sengketa Perpajakan," InsideTax Magazine, 16th edition, (July - August 2013)
- Darussalam and Ganda C. Tobing, "Insentif Pajak Penghasilan atas Biaya Penelitian dan Pengembangan: Studi Perbandingan," DDTC Working Paper: Tax Law Design and Policy Series, No WP-0313 (September 2013)
- B. Bawono Kristiaji, Yusuf W. Ngantung and Ganda C. Tobing, "Does Indonesia need a Special Tax Treatment for Commodity Export?," Worldwide Transfer Pricing Reporter, Issue 2 (March-April 2013)
- Darussalam and Ganda C. Tobing, "Rencana Aksi Base Erosion Profit Shifting dan Dampaknya terhadap Peraturan Pajak di Indonesia," DDTC Working Paper: International Taxation Series, No WP-0714 (June 2014)
- Ganda C. Tobing, "Sengketa Pengertian Hubungan Istimewa," InsideTax Magazine, 21st edition, (July 2014)
- Ganda C. Tobing, Indah Kurnia, Cindy Miranti, "Menilik Transparansi di Pengadilan Pajak," InsideTax Magazine, 22nd edition, (August, 2014)
- Ganda C. Tobing and Gallantino Farman, "Pajak Dunia Bisnis Digital," InsideTax Magazine, 25th edition, (November, 2014)
- Ganda C. Tobing, Dienda Khairani, Awwaliatul Mukarromah, "Gijzeling: Akankah Memberi Efek Jera dan Mendorong Kepatuhan?," InsideTax Magazine, 28th edition, (February, 2015)
- Ganda C. Tobing and Gallantino Farman, "Kemanakah Arah Kebijakan PBB di Indonesia?," InsideTax Magazine, 29th edition, (March, 2015)
- Ganda C. Tobing, Gallantino Farman, Dienda Khairani, "Pahami dan Manfaatkan Reinventing Policy," InsideTax Magazine, 31st edition, (May, 2015)
- Ganda C. Tobing, Awwaliatul Mukarromah, "Pajak dalam Kompetisi Merebut Investasi," InsideTax Magazine, 32nd edition, (June, 2015)
- Ganda C. Tobing, "Lanskap Perpajakan Global Menjelang Finalisasi BEPS Project," InsideTax Magazine, 33rd edition, (July, 2015)
- Ganda C. Tobing, "Kontrak Fiskal Pasca Tax Amnesty," Inside Tax Magazine, 37th edition, (March, 2016)
- Ganda C. Tobing, "BEPS Action 4: Membatasi Biaya Bunga Pinjaman Afiliasi," InsideTax Magazine, 38th edition, (May, 2016)
- Ganda C. Tobing, "Kontroversi Sengketa Natalia Glebova," DDTCNews, 6 June 2016
- Ganda C. Tobing, "Multilateral Instrument, Mekanisme dan Posisi Indonesia," DDTCNews, 28 June 2017
- Ganda C. Tobing, "Implikasi Putusan MK No. 63/PUU-XV/2017 bagi Kuasa Wajib Pajak," DDTCNews, 27 April 2018
- Ganda C. Tobing, "Catatan untuk Mekanisme Penyelesaian Sengketa Pajak Internasional," DDTCNews, 12 Juli 2018
- Ganda C. Tobing, "Haruskah Robot Dipajaki?," DDTCNews, 9 Oktober 2018
- Ganda C. Tobing, "Akankah Taxologist Menjadi Profesi Baru di Era Pajak 4.0?," DDTCNews, 8 Maret 2019
- Ganda C. Tobing, "Reformasi Pajak: Melihat ke Belakang untuk Menatap ke Depan," Bisnis Indonesia Newspaper, 10 December 2019
- Ganda C. Tobing, "Wish You a Happy New Fiscal Year," DDTCNews, 9 Januari 2020
- Ganda C. Tobing, "Interaksi Tindak Pidana Pajak dan Tindak Administrasi Pajak," DDTCNews, 17 April 2020
- Ganda C. Tobing, "Hubungan antara Transparansi, Kepastian, dan Tax Control Framework," DDTCNews, 16 May 2020
- Ganda C. Tobing, Rinan Auvi Metally, "Tax Control Framework dan Sistem Pengendalian Internal Perusahaan," DDTCNews, 17

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- Ganda C. Tobing, "Filosofi, Strategi Pajak, dan Tax Control Framework," DDTCNews, 18 May 2020