

## GANDA CHRISTIAN TOBING

is the Senior Manager of International Tax / Tax Compliance & Litigation Services at DDTC. 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 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: Political Economy and the Process of Tax Reforms.

### INTERNATIONAL COURSES & SEMINARS:

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

### PROFESSIONAL CERTIFICATIONS & LICENSES:

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

### 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:

#### BOOKS

- 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 21<sup>st</sup> 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).

### ARTICLES

- Ganda C. Tobing, “**Beneficial Ownership Case,**” *InsideTax Magazine*, 14<sup>th</sup> edition, (March 2013);
- Ganda C. Tobing, “**Kepatuhan Pajak pada Shadow Economy Relevansi, Konsekuensi, dan Solusi,**” *InsideTax Magazine*, 14<sup>th</sup> edition, (March 2013);
- Darussalam and Ganda C. Tobing, “**Pajak Internasional atas Penghasilan dari Kegiatan Keartisan,**” *InsideTax Magazine*, 15<sup>th</sup> edition, (Mei - June 2013);
- B. Bawono Kristiaji and Ganda C. Tobing, “**Korupsi Pajak: Penyebab dan Pencegahan,**” *InsideTax Magazine*, 15<sup>th</sup> edition, (Mei - June 2013);
- Ganda C. Tobing, “**Penemuan Hukum dalam Sengketa Perpajakan,**” *InsideTax Magazine*, 16<sup>th</sup> 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*, 21<sup>st</sup> edition, (July 2014);
- Ganda C. Tobing, Indah Kurnia and Cindy Miranti, “**Menilik Transparansi di Pengadilan Pajak,**” *InsideTax Magazine*, 22<sup>nd</sup> edition, (August 2014);
- Ganda C. Tobing and Gallantino Farman, “**Pajak Dunia Bisnis Digital,**” *InsideTax Magazine*, 25<sup>th</sup> edition, (November 2014);
- Ganda C. Tobing, Dienda Khairani and Awwaliatul Mukarromah, “**Gijzeling: Akankah Memberi Efek Jera dan Mendorong Kepatuhan?,**” *InsideTax Magazine*, 28<sup>th</sup> edition, (February 2015);
- Ganda C. Tobing and Gallantino Farman, “**Kemanakah Arah Kebijakan PBB di Indonesia?,**” *InsideTax Magazine*, 29<sup>th</sup> edition, (March 2015);
- Ganda C. Tobing, Gallantino Farman and Dienda Khairani, “**Pahami dan Manfaatkan Reinventing Policy,**” *InsideTax Magazine*, 31<sup>st</sup> edition, (Mei 2015);
- Ganda C. Tobing and Awwaliatul Mukarromah, “**Pajak dalam Kompetisi Merebut Investasi,**” *InsideTax Magazine*, 32<sup>nd</sup> edition, (June 2015);
- Ganda C. Tobing, “**Lanskap Perpajakan Global Menjelang Finalisasi BEPS Project,**” *InsideTax Magazine*, 33<sup>rd</sup> edition, (July - August 2015);
- Ganda C. Tobing, “**Kontrak Fiskal Pasca-Tax Amnesty,**” *InsideTax Magazine*, 37<sup>th</sup> edition, (March 2016);
- Ganda C. Tobing, “**Kontroversi Sengketa Natalia Glebova,**” *DDTCNews*, <https://goo.gl/cCuqHX>, Jun 6, 2016;
- Ganda C. Tobing, “**Kontrak Fiskal Pasca-Tax Amnesty,**” *DDTCNews*, <https://goo.gl/E6X7V1>, Jun 17, 2016;
- Ganda C. Tobing, “**Multilateral Instrument, Mekanisme dan Posisi Indonesia,**” *DDTCNews*, <https://goo.gl/nYnbRH>, Jun 28, 2017;
- Ganda C. Tobing, “**Implikasi Putusan MK No. 63/PUU-XV/2017 bagi Kuasa Wajib Pajak,**” *DDTCNews*, <https://goo.gl/fpCWuB>, Apr 27, 2018;
- Ganda C. Tobing, “**Catatan untuk Mekanisme Penyelesaian Sengketa Pajak Internasional,**” *DDTCNews*, <https://goo.gl/GrdDLU>, Jul 12, 2018.

## VERONICA KUSUMAWARDANI

is the Assistant Manager of Transfer Pricing Services at DDTC. She is an experienced practitioner with particular expertise in transfer pricing for clients involved in palm oil, automotive, heavy equipment, consumer goods, pulp and paper, electronic, and mining industries. She is also a regular speaker in topics regarding transfer pricing and Indonesian domestic tax in various seminars, trainings, and group discussions held by DDTC, educational institutions and government agencies.



### FORMAL EDUCATION:

- Bachelor's Degree in Fiscal Administration from the University of Indonesia;
- Master's Degree in Accounting from the University of Indonesia, **under scholarship from DDTC.**

### INTERNATIONAL COURSES & SEMINARS:

- “Principles of Transfer Pricing” held by IBFD, Kuala Lumpur, Malaysia (2011);
- “Taxation of Supply Chain Management” held by IBFD, Kuala Lumpur, Malaysia (2012);
- “Summer School of Transfer Pricing Programme” held by Universidade Católica Portuguesa, Lisbon, Portugal (2013);
- “Value Chain Analysis (VCA) – The BEPS Generation of Functional Analysis,” held by TPA Global and Crowe Horwath, Malaysia (2017);
- “Transfer Pricing Masterclass” held by IBFD, Singapore (2018).

### PROFESSIONAL CERTIFICATIONS & LICENSES:

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

### SPEAKER AT:

- Christian University of Indonesia, PUSDIKLAT Pajak, and others.

### PUBLICATION:

#### BOOKS

- Untoro Sejati, Veronica Kusumawardani and Muhammad Fahrial, “Traditional Transactional Methods,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Untoro Sejati and Veronica Kusumawardani, “Pendekatan Agregasi-Segregasi dan Segmentasi Laporan Keuangan,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and