

KHISI ARMAYA DHORA

is the Manager of Research & Training Services at DDTC. She is a practitioner with expertise and experience in international tax and Value Added Tax (VAT). She is particularly involved in tax advisory projects, where she has received outstanding feedback from clients and peers alike for providing noteworthy tax advice. She has represented several multinational companies in dispute resolution procedures, including tax objection, tax appeal, lawsuits and litigation at tax court. She is also a speaker at private institutions.



FORMAL EDUCATION:

- Bachelor's degree in Fiscal Administration from University of Indonesia (cum laude).

INTERNATIONAL COURSES AND SEMINARS:

- **"Principles of International Taxation"** held by IBFD, in Kuala Lumpur, Malaysia (2012);
- **"Summer School of Value Added Tax Programme"** held by Universidade Católica Portuguesa, Lisbon, Portugal (2013);
- **"ITC Leiden SEA Executive Program in International Tax Laws"** held by Leiden University's Tax Center and the Malaysian Tax Academy, Malaysia (2015);
- **"Zero Rating of International Services: Correctly Applying Zero-rating Treatment on International Services"** held by Wolters Kluwer, Singapore (2017);
- **"International Taxation: Cross-Border Tax Issues and Tax Treaties"** held by Institute of Singapore Chartered Accountants, Singapore (2017);
- **"Global E-Commerce Conference"** held by World Customs Organization, in Beijing, China (2018);
- **"Fundamentals of Singapore Corporate Tax,"** held by TAKX Solutions, Singapore (2018).

PROFESSIONAL CERTIFICATIONS:

- Certified in Principles of International Taxation from Chartered Institute of Taxation, United Kingdom;
- Certified in Principles of Corporate & International Taxation from Chartered Institute of Taxation (Singapore), United Kingdom.

SPEAKER AT:

- Directorate General of Taxes, PAMA Persada Nusantara, the Institute of Indonesia Chartered Accountant (IAI) and STIAMI.

PUBLICATION:

BOOKS

- Darussalam and Khisi Armaya Dhora, **"Perjanjian Penghindaran Pajak Berganda atas Dividen,"** in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);
- Darussalam and Khisi Armaya Dhora, **"Perjanjian Penghindaran Pajak Berganda atas Penghasilan dari Harta Tak Bergerak,"** in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);

- Darussalam and Khisi Armaya Dhora, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan Entertainer dan Olahragawan,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);
- Darussalam and Khisi Armaya Dhora, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan Lain,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);
- Darussalam and Khisi Armaya Dhora, “**Metode Eliminasi Pajak Berganda secara Yuridis,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);
- B. Bawono Kristiaji and Khisi Armaya Dhora, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan Pensiun,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);
- Romi Irawan and Khisi Armaya Dhora, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan Akademisi: Profesor, Dosen Tamu, dan Peneliti,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);
- Romi Irawan and Khisi Armaya Dhora, “**Penghasilan Pejabat Diplomatik dan Konsulat dalam Perjanjian Penghindaran Pajak Berganda,**” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017);
- Darussalam, Danny Septriadi and Khisi Armaya Dhora, *Konsep dan Studi Komparasi Pajak Pertambahan Nilai* (DDTC, 2018).

ARTICLES

- Khisi Armaya Dhora, “**Sistem PPN atas Transaksi Lintas Batas Negara,**” *InsideTax Magazine*, 17th edition, (September-October 2013);
- Khisi Armaya Dhora, “**BEPS Action 7: Mencegah Penghindaran Status BUT,**” *InsideTax Magazine*, 38th edition, (May 2013);