

## YUSUF WANGKO NGANTUNG

is the Senior Manager of International Tax / Transfer Pricing Services at DDTC. Prior to joining DDTC, he worked for Horwath de Zeeuw & de Keizer, the Netherlands, where he was involved in international tax planning projects for both inbound and outbound investments, European VAT and taxation on expatriates. He is an experienced practitioner involved in international tax, disputes resolution and transfer pricing projects. Subsequently, he has also done some of clients' APA and MAP. He is a regular speaker in topics regarding international taxation and transfer pricing in various seminars, trainings, and group discussions held by DDTC, private institutions, educational institutions and government agencies.



### FORMAL EDUCATION:

- Bachelor's Degree (LLB) in Taxation Law (fiscaal recht) from Leiden University, the Netherlands;
- Master's Degree in International Taxation (LL.M Int. Tax) from Vienna University of Economics and Business Administration, Austria, graduated with honors, **under scholarship from DDTC**. Thesis Title: Tax Treaties and Developing Countries.

### INTERNATIONAL COURSES & SEMINARS:

- “**Transfer Pricing Aspects of Business Restructuring**” held by IBFD, Singapore (2010);
- “**Transfer Pricing for Intangibles & Intra-group Financing**” held by IBFD, Amsterdam, the Netherlands (2010);
- “**Practical Aspects of International Tax Planning**” held by IBFD, Kuala Lumpur, Malaysia (2011).
- “**Digital Economy Symposium: Reimagining Taxation in the Age of Disruption**” held by WU Global Tax Policy Center & New Economy Taxation LTD, Singapore (2017);
- “**High Net-Worth Individuals: The Challenge They Pose for Tax Administrations, FIUs and Law Enforcement Agencies**” held by WU Global Tax Policy Center, Vienna, Austria (2018).

### PROFESSIONAL CERTIFICATIONS & LICENSES:

- Advanced Diploma in International Taxation (ADIT) from Chartered Institute of Taxation, UK;
- Licensed Tax Attorney.

### AWARDS:

- Winner of WTS Tax Award, best master thesis entitled “Tax Treaties and Developing Countries” in academic year 2013/2014 at Vienna University of Economics and Business Administration, Austria.

### SPEAKER AT:

- Panel speaker at the 22<sup>nd</sup> Annual International Wealth Transfer Practice Conference entitled “Seeking security in a transparent world,” 6-7 March 2017, London, UK.
- Speaker at various seminar and conferences organized by Fiscal Policy Agency, Directorate General of Taxes, Secretariat of Tax Court, Indonesian Tax Consultants Association, PT Danareksa (Persero), PT Bahana TCW Investment, PT Pegasus Air Services, PT Unilever Indonesia Tbk, AOP Group, PT HM Sampoerna Tbk and PT Wijaya Karya.
- Lecturer on the topic of international taxation at the University of Indonesia, Petra Christian University and STIAM.

## PUBLICATION:

### BOOKS

- Darussalam and Yusuf W. Ngantung, “**Transfer Pricing: Prinsip Hukum Perpajakan Internasional**,” in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional*, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013);
- Yusuf W. Ngantung and Ganda C. Tobing, “**Aset Tidak Berwujud dalam Konteks 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);
- Yusuf W. Ngantung and Rinan Auvy Metally, “**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);
- Yusuf W. Ngantung, “**Alokasi Laba Bentuk Usaha Tetap dalam Konteks 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);
- Yusuf W. Ngantung, “**Tax Treaties and Developing Countries**,” in *Tax Policy Challenges in the 21<sup>st</sup> Century*, ed. Raffaele Petruzzi and Karoline Spies. (Linde, 2014).
- Darussalam and Yusuf W. Ngantung, “**Subjek Pajak yang Dicakup dalam Perjanjian Penghindaran Pajak Berganda**,” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
- Darussalam and Yusuf W. Ngantung, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan dari Pekerjaan Bebas**,” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
- Darussalam and Yusuf W. Ngantung, “**Prinsip Nondiskriminasi dalam Perjanjian Penghindaran Pajak Berganda**,” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
- Yusuf W. Ngantung, “**Perjanjian Penghindaran Pajak Berganda atas Royalti**,” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).
- Yusuf W. Ngantung, “**Perjanjian Penghindaran Pajak Berganda atas Penghasilan Direktur**,” in *Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, ed. Darussalam and Danny Septriadi. (DDTC, July 2017).

### ARTICLES

- 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);
- Yusuf W. Ngantung, “**Pajak Internasional atas Transaksi Software**,” *InsideTax Magazine*, 15<sup>th</sup> edition, (May-June 2014);
- Yusuf W. Ngantung, “**BEPS Action 6: Menutup Celah Penyalahgunaan Tax Treaty**,” *InsideTax Magazine*, 38<sup>th</sup> edition, (May 2016);
- Yusuf W. Ngantung, “**Pajak Royalti atas Transaksi Software**,” *DDTCNews*, <https://goo.gl/jqSJnn>, Jun 13, 2016;
- Yusuf W. Ngantung, “**Memahami Struktur Perencanaan Pajak Google**,” *DDTCNews*, <https://goo.gl/CPrJbr>, Oct 20, 2016;
- Yusuf W. Ngantung, “**Tantangan Perpajakan Ekonomi Digital**,” *DDTCNews*, <https://goo.gl/RPF4Pp>, Nov 29, 2016;
- B. Bawono Kristiaji, Romi Irawan and Yusuf W. Ngantung, “**Indonesia Adopts CbCR and New Transfer Pricing Documentation Requirements**,” *TP Week*, <https://goo.gl/xtu2Sa>, Jan 12, 2017;
- Yusuf W. Ngantung, “**Memahami Struktur Perencanaan Pajak McDonald’s**,” *DDTCNews*, <https://goo.gl/otpnT6>, Oct 15, 2018.