Sets the Standards and Beyond

Consulting
Indonesian Tax Firm, Worldwide Knowledge

TAX COMPLIANCE & LITIGATION SERVICES

2024

To render top-notch and comprehensive tax services





FOREWORD

Amidst Indonesia's substantially and rapidly changing tax landscape, taxpayers are faced with the risk of lacking tax certainty. Amendments to the Indonesian tax laws have resulted in regulatory changes on strategic and technical levels. Adjustments in terms of tax administration and compliance imminently ensue such changes.

The law changes, inevitably, may lead to tax asymmetries and complexities and in the long run, incur additional compliance costs. Such unprecedented changes also pose other risks, to name a few, the required time for adaptation, technical ambiguities and possible multiple interpretations by the tax authorities and taxpayers.

We strongly believe that the government aims to improve our tax system with these reforms. In respect of these changes, however, taxpayers are to manage tax risks properly. DDTC views the dynamic changes to the tax landscape as a necessity. We, therefore, are ready to help you adapt, assist in tax compliance-related activities, minimize risks and encourage tax certainty without further ado.

DDTC Compliance and Litigation foresighted professionals are highly-skilled experts with years of vast experience in providing exceptional services to all stakeholders. In rendering all of our services, we uphold integrity and sound business ethics. Our continuously growing client base and domestic and global reputation evidence our dedication to hard work and high-quality and personalized services for clients. It should come as no surprise that DDTC was named the Recommended Tax Firm by International Tax Review in 2022.

Darussalam, S.E., Ak., CA., M.Si., LLM Int.Tax
Managing Partner of DDTC

> **"DDTC Compliance and Litigation foresighted professionals are highly-skilled experts with years of vast experience in providing exceptional services to all stakeholders.**

OVERVIEW

"Supporting compliance, mitigating risks and resolving disputes pursuant to tax laws and tax justice."



DDTC Tax Compliance and Litigation Services is a part of DDTC Consulting and DDTC, a firm with a wide range of highly beneficial tax services for its stakeholders. In addition to offering one-stop tax services focusing on tax advisory, tax compliance, assurance and tax litigation, we support your tax issues, thereby, you may sit back, relax and focus on the most important matter, your business.

All of our services comply with local legislation and regulations. Whenever deemed required, we enhance our services with knowledge of tax principles, theories, international guidelines, scholar opinions and tax cases, both domestic and international.

We believe that rendering top-notch tax services to our clients serves more than a commercial purpose. We are passionate about supporting tax compliance, tax certainty and tax justice. Instead of condoning injustice, we are fully committed to protecting taxpayers from such. Tax injustice is, in essence, against our DDTC Business Ethics and Core Values.

We have established strong procedures, code of conduct and work values to ensure that our professionals demonstrate their skills and expertise to the highest standards. We take pride in our work that is presented at the highest level, better than all the rest.

OUR SERVICES



Tax Compliance

DDTC provides Tax Services to help you fulfill your Tax Compliance as a Taxpayer. Our Professionals have extensive knowledge in taxes and are highly experienced in handling current tax issues.

- **VAT Compliance and Advisory**
- **Withholding Tax Compliance and Advisory**
- **Corporate Income Tax Compliance and Advisory**
- **HNWI and Expatriate Tax**



Tax Compliance Review and Tax Assurance

In support of post Tax Compliance, an analysis to review the tax compliance is required to ensure compliance is aligned with the regulations. We provide comprehensive tax compliance review services designed to render additional values that may increase the assurance of your tax compliance level. We may analyse your tax compliance level in the following methods:

- **Tax Due diligence**
- **Agreed upon Procedure (AuP) Tax Engagement or Tax Compliance Review**





Tax Risks and Operation Management

Efficient and effective tax risk management is crucial for a company. DDTC supports your tax management with an end-to-end approach to workflow, data management, and operation collaboration.

The integrated technology platform provided by our Digital Transformation Team increases operational efficiency and generates effective analytics to monitor tax risks and compliance.



Tax Advisory

We will assist you in comprehending tax regulations which apply to your business and provide strategies to encourage the innovations and growth of your business.

- **Independent Tax Opinion**
- **Tax Planning and structuring**
- **Private ruling support**

Tax Dispute Support Services

DDTC Tax Dispute Services are the pinnacle of DDTC Tax Compliance and Litigation Services. We shall provide assistance in the face of tax disputes and attempt to minimize possible tax risks. Over 90% of tax disputes are settled with the support from our professionals. DDTC Partner of Tax Compliance and Litigation Services was named the Tax Controversy Leader of the Year in 2020 by the International Tax Review, United Kingdom.

- **Tax Audit Support**
  - Business Process and Bookkeeping
  - Ratios and Risks Analysis
  - Self Compliance Testing
  - Timely submission of required data requested
  - Avoiding and Settling Disputes

- **Tax Objection Support**
  - Tax objections against tax audit findings
  - Developing argumentation
  - Evaluating and countering arguments and adjustments by the tax authority



Customs Services: Advisory, Dispute Support and Litigation

As licensed customs experts, our professionals are dedicated to providing analysis and advice in the event of obscurity concerning the HS Code classification, customs procedures, facilities and valuation. Throughout customs audits, we provide full support by evaluating audit techniques and adjustments by the customs authorities.



Tax Litigation

Our experts will represent you in tax litigation and give the best solution for your problem. Our litigation services include:

- **Tax Lawsuit, Appeal and Cases Civil Review Litigation**
- **Expert Testimonies**



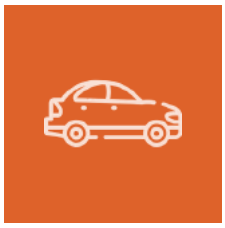
Payroll and Tax Services

Our payroll and employment tax services assist your company in managing employee payroll in compliance with tax regulations. Our services include employee payroll calculation and payment, employee social security and health insurance, monthly payment slip and Article 21 Income Tax Withholding.



OUR SECTOR **EXPERTISE**

"We engage in diverse business sectors and various transactions."



Automotive



Computer & Electronic Goods



Electricity & Utilities



Farms & Animal Feed



Fast-Moving Consumer Goods



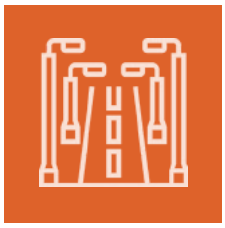
Food & Beverages



Heavy Equipment



Hotel & Accomodation



Infrastructure Projects



Leasing



Metal & Steel Industry



Mining



Motor Vehicle Spareparts



Oil & Gas



Palm Oil



Sports & Entertainment



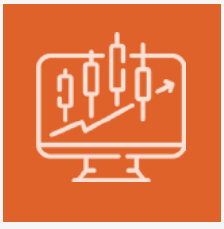
State-Owned Enterprises



Textiles & Clothes Manufacturers



Tobacco Industry



Trading & Distribution

and Others.

WHY WE DIFFER

Academics-Practice Balance

Our high standards enable us to produce results that are not only thorough, but also feasible for practical matters.

Cooperative Compliance Paradigm

The orientation towards a relationship of mutual trust, equality and transparency among stakeholders is the key to a modern and sustainable tax system.

Robust Experience

Over the years, we have proven indisputable contributions to the development of the Indonesian tax landscape.

Professionalism

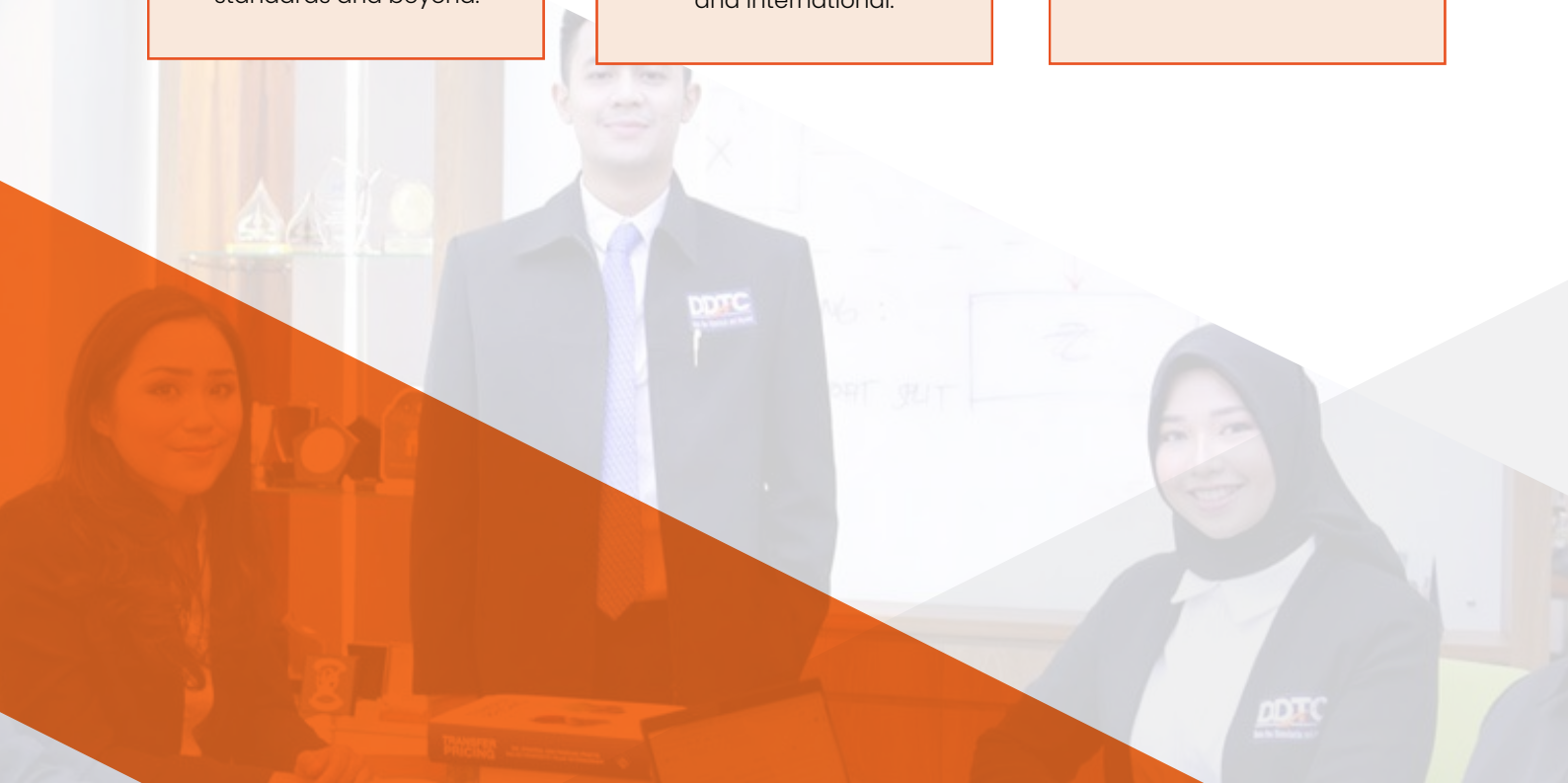
We have established strong procedures, code of conduct and work values to ensure that our professionals demonstrate their skills and expertise to the highest standards and beyond.

Comprehensive Data & Literature

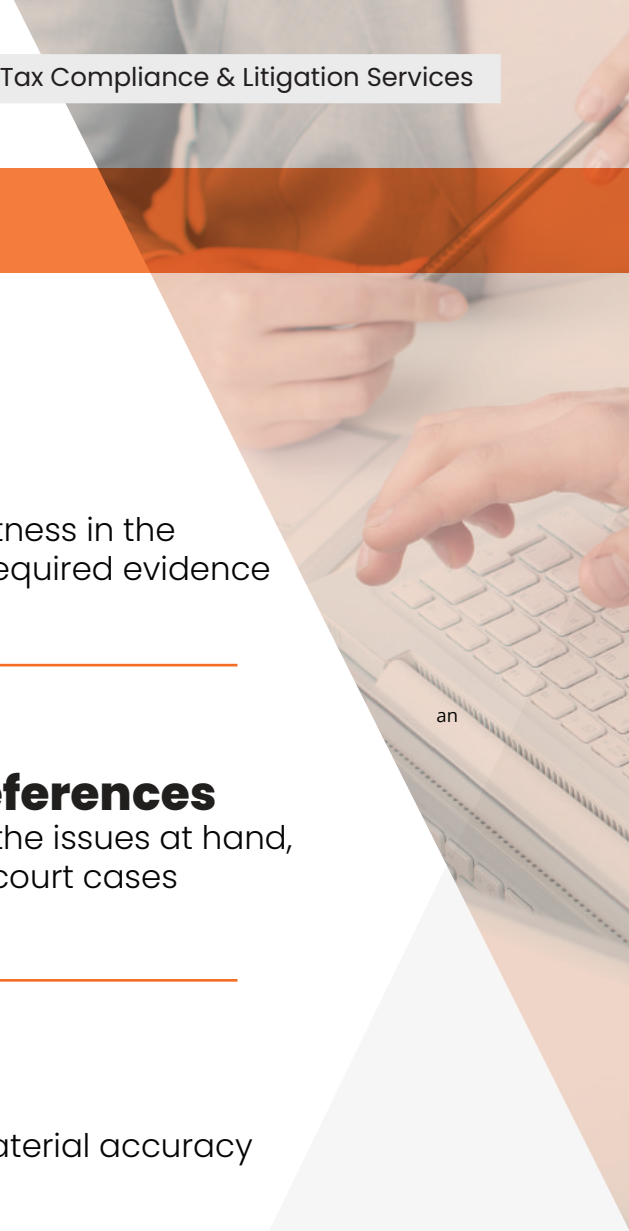
Our data and literature enable us to master the knowledge of tax principles, theories, international guidelines, scholar opinions and tax cases, both domestic and international.

Integrity

We uphold integrity, accountability and ethics in all of our tax services.



OUR APPROACH



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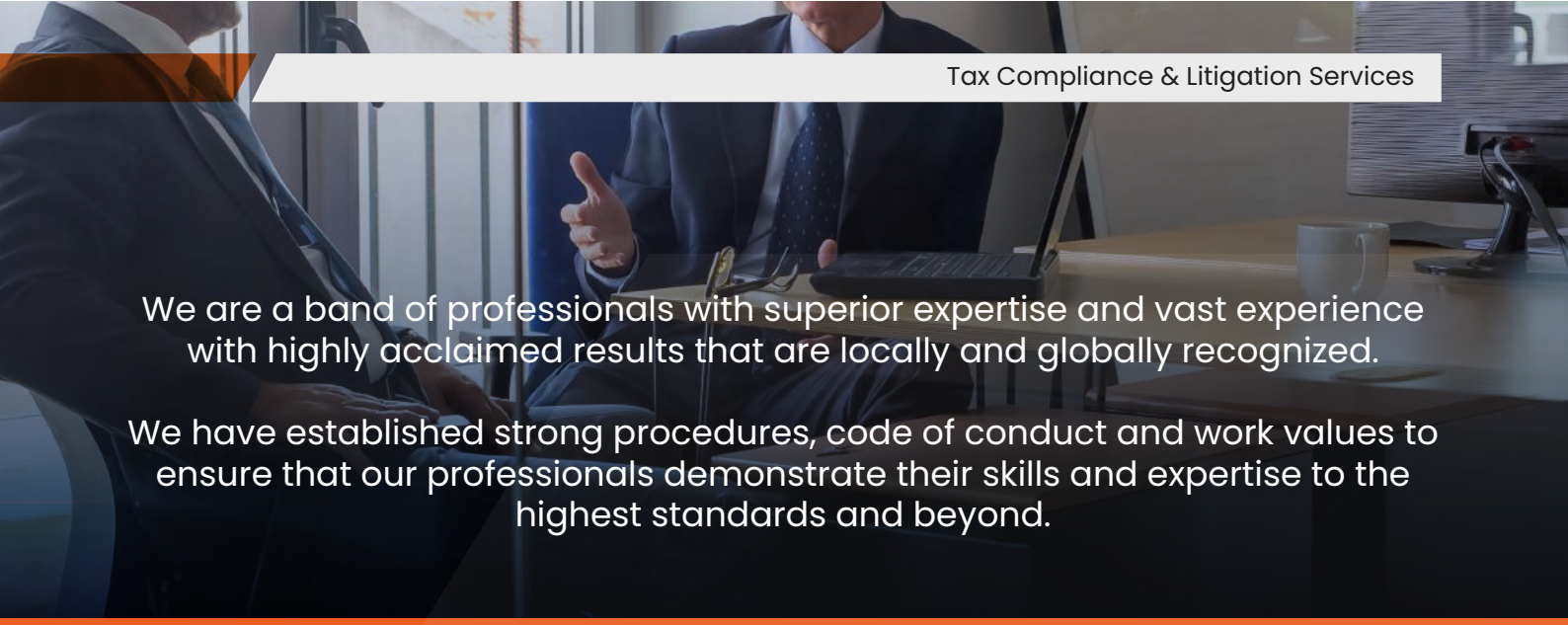
Issues
regarding substantial correctness in the imposition of taxes and the required evidence

Regulations and References
that can be used to analyze the issues at hand, including Boolean search of court cases

Evidence
required in substantiating material accuracy and correctness

Analysis
and argumentation developed to address the issues at hand based on regulations and available references and evidence.

Conclusion
To conclude whether the imposition of taxes has met the substantial criteria and there is sufficient evidence.



We are a band of professionals with superior expertise and vast experience with highly acclaimed results that are locally and globally recognized.

We have established strong procedures, code of conduct and work values to ensure that our professionals demonstrate their skills and expertise to the highest standards and beyond.





In recognition of DDTC's outstanding and excellent services, Partner of Tax Compliance & Litigation Services, David Hamzah Damian is selected as one of the World's Leading Tax Controversy Advisers 2021 by International Tax Review (ITR), UK.

ITR also nominated DDTC as Indonesia Tax Firm of the Year and Indonesia Tax Dispute Firm of the Year awards in 2021. Our Senior Manager of Tax Compliance & Litigation Services, Deborah is nominated as one of Asia Indirect Tax Practice Leader of the Year respectively in the same year.

Other Prestigious Accolades



As a research, technology and knowledge-based tax institution that sets the standards and beyond, as well as a centre of a number of taxation activities units, DDTC has received a series of prestigious accolades at international and domestic levels, for instance, being named the number 1 in the Indonesian transfer pricing area in Indonesia and conferred world-class awards for our professionals from the ITR, the Law Reviews, Expert Guides and many more.



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DDTC Consulting

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