

Danny Septriadi, S.E., M.Si., LL.M Int. Tax

FOUNDER

FORMAL EDUCATION:

- Bachelor's degree in Economics, Majoring Accounting from Tarumanagara University
- Master's degree in Tax Policy and Administration from University of Indonesia
- Master's degree in International Taxation from Vienna University of Economics and Business Administration



JOB TITLES:

- Founder of DDTC
- Vice Chairman of Tax Magazine "InsideTax"
- Lecturer at Master Accountancy, Faculty of Economics and Business University of Indonesia

INTERNATIONAL COURSES & SEMINARS:

- "Summer School of Transfer Pricing Programme," held by Universidade Católica Portuguesa, Lisbon, Portugal (2012)
- "Advanced Course in Transfer Pricing," held by Maastricht Centre for Taxation, Maastricht University, the Netherlands (2014)
- "Transfer Pricing: Policy and Practice," held by Duke Center International Development (DCID), Duke University, North Carolina, USA (2015)
- "2nd International Conference on Taxpayers Rights," held by WU (Vienna University of Economics and Business), Austria (2017)
- "Value Chain Analysis - Functional Analysis post BEPS," held by Maastricht University and TPA Global, the Netherlands (2017)
- "5th International Conference on Taxpayer Rights: Quality Tax Audits and the Protection of Taxpayer Rights," held by Ceenter for Taxpayer Rights in Athens, Greece (2021)

PROFESSIONAL CERTIFICATIONS & LICENSES:

- Licensed Tax Attorney
- Certified Humor Professional (CPH) from the Association for Applied and Therapeutic Humor

(AATH)

ACHIEVEMENT:

- Selected as one of the World's Leading Indirect Tax Advisers 2021 by International Tax Review, United Kingdom
- Selected as one of the World's Leading Transfer Pricing Advisers 2020 by International Tax Review, United Kingdom
- Selected as one of Indonesian Transfer Pricing Leaders 2015-2019 by Expert Guides
- Experience in Arbitration Disputes as an expert in London, United Kingdom
- Expert witness of PT Kraft Indonesia, PT General Food Industries in Indonesian tax court
- Source for print media (Bisnis Indonesia, Kontan, Kompas, Republika) and online media

SPEAKER AT:

A speaker or guest speaker in various seminars, workshops, in-house training, discussions, and training in the field of taxation which held, among others, by:

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| 1. DDTC | 11. Bina Nusantara University |
| 2. Fiscal Policy Agency (BKF), Ministry of Finance | 12. Tarumanagara University |
| 3. Directorate General of Taxes (DGT) | 13. Nestle Indonesia |
| 4. Secretariat of Tax Supervisory Committee | 14. Great Giant Pineapple |
| 5. Secretariat of Tax Court | 15. Jentera School of Law |
| 6. Indonesia Tax Consultants Association (IKPI). | 16. PUSDIKLAT Pajak |
| 7. Indonesian Institute of Accountants (IAI) | 17. Politeknik Keuangan Negara STAN |
| 8. Astra International | 18. Bank Mandiri Wealth Business Development Department |
| 9. Unilever Indonesia | 19. Astra Honda Motor |
| 10. The University of Indonesia | 20. Institute for Economic and Social Research – Faculty of Economics and Business, University of Indonesia (LPEM FEB UI) |

PUBLICATION:

BOOKS

1. Darussalam and Danny Septriadi, Membatasi Kekuasaan untuk Mengenakan Pajak: Tinjauan Akademis terhadap Kebijakan, Hukum, dan Administrasi Pajak di Indonesia, (Grasindo, 2006)
2. John Hutagaol, Darussalam, and Danny Septriadi, Kapita Selekta Perpajakan, (Salemba Empat, 2006)
3. Darussalam and Danny Septriadi, Cross-border Transfer Pricing untuk Tujuan Perpajakan, (DDTC, 2008)
4. Darussalam, John Hutagaol, Danny Septriadi, Konsep dan Aplikasi Perpajakan Internasional, (DDTC, 2010)
5. Darussalam, Danny Septriadi and B. Bawono Kristiaji, Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, (DDTC, 2013)
6. Darussalam and Danny Septriadi, Perjanjian Penghindaran Pajak Berganda:

- Panduan, Interpretasi, dan Aplikasi, (DDTC, 2017)
7. Darussalam, Danny Septriadi and Khisi Armaya Dhora, Konsep dan Studi Komparasi Pajak Pertambahan Nilai (DDTC, 2018)
 8. Darussalam, Danny Septriadi, B. Bawono Kristiaji and Khisi Armaya Dhora, Seri Kontribusi DDTC: Gagasan dan Pemikiran Sektor Perpajakan 2018/2019 (DDTC, 2019)
 9. Darussalam, Danny Septriadi, B. Bawono Kristiaji and Denny Vissaro, Era Baru Hubungan Otoritas Pajak Dengan Wajib Pajak (DDTC, 2019)
 10. Darussalam, Danny Septriadi and Khisi Armaya Dhora, Konsep dan Aplikasi Pajak Penghasilan (DDTC, 2020)
 11. Darussalam, Danny Septriadi, Nehemia Daniel Sohilaht, and Dewinta Asyiva Sidiq, Joni dan Kawan Pajak: Pajak Kita Untuk Indonesia Maju (DDTC, 2021)
 12. Darussalam, Danny Septriadi, Khisi Armaya Dhora, and Erika, Panduan Dasar Tata Cara Pelaksanaan Pajak (DDTC, 2021)
 13. Darussalam, Danny Septriadi and B. Bawono Kristiaji, Desain Sistem Perpajakan Indonesia: Tinjauan Atas Konsep Dasar dan Pengalaman Internasional (DDTC, 2022)
 14. Darussalam, Danny Septriadi and B. Bawono Kristiaji, Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, Edisi Kedua: Volume I (DDTC, 2022)
 15. Darussalam and Danny Septriadi, Susunan dalam Satu Naskah Undang-Undang Perpajakan Terbaru (DDTC, 2022)
 16. Darussalam, Danny Septriadi, Khisi Armaya Dhora and Erika, Basic Guidelines of Tax Procedures (DDTC, 2022)
 17. Darussalam, Danny Septriadi, David Hamzah Damian, B. Bawono Kristiaji and Romi Irawan, Indonesian Tax Manual Book (DDTC, 2022)
 18. Darussalam, Danny Septriadi and Yurike Yuki, Lembaga Peradilan Pajak di Indonesia: Persoalan, Tantangan, dan Tinjauan di Beberapa Negara (DDTC, 2023)
 19. Darussalam, Danny Septriadi, B. Bawono Kristiaji and Atika Ritmelina M., Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, Edisi Kedua: Volume II (DDTC, 2023)
 20. Darussalam, Danny Septriadi and Riyan Juli A., Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, Edisi Kedua (DDTC, 2023)
 21. Darussalam, Danny Septriadi and Seftyana Trisia Pardosi, English for Tax Professionals (DDTC, 2023)



22. Darussalam, Danny Septriadi, David Hamzah Damian, B. Bawono Kristiaji, Romi Irawan and Atika Ritmelina M., Indonesian Tax Manual Book (DDTC, 2023)
23. Darussalam, Danny Septriadi and Atika Ritmelina M., Konsep Dasar Pajak: Berdasarkan Perspektif Internasional (DDTC, 2024)

ARTICLES

1. Darussalam and Danny Septriadi, "Kerancuan dalam Perumusan Bentuk Usaha Tetap," Indonesian Tax Review Magazine, Volume IV, 16th edition (2005)
2. Darussalam and Danny Septriadi, "Sistem Pemajakan atas Perseroan dan Orang Pribadi Sebagai Pemegang Sahamnya-Bagian I," Indonesian Tax Review Magazine, Volume IV, 19th edition (2005)
3. Darussalam and Danny Septriadi, "Sistem Pemajakan atas Perseroan dan Orang Pribadi Sebagai Pemegang Sahamnya-Bagian II," Indonesian Tax Review Magazine, Volume IV, 20th edition (2005)
4. Darussalam and Danny Septriadi, "Demokratisasi Pengesahan Perjanjian Penghindaran Pajak Indonesia (P3B) Indonesia," Indonesian Taxation Journal, ISSN 1414- 05 18, Volume 4 No 10 (July 2005)
5. Darussalam and Danny Septriadi, "Kedudukan Surat Keterangan Domisili dalam Menentukan Hak Mendapatkan Fasilitas P3B," Indonesian Tax Review Magazine, ISSN 14 12-1727, Volume IV, 48th edition (2005)
6. Darussalam and Danny Septriadi, "Membatasi Kekuasaan untuk Mengenakan Pajak," Bisnis Indonesia Newspaper, Nov 14, 2005
7. Darussalam and Danny Septriadi, "Upaya Menangkal Praktik Penghindaran Pajak," Bisnis Indonesia Newspaper, Dec 12, 2005
8. Darussalam and Danny Septriadi, "Sudah Jatuh Tertimpa Tangga," Bisnis Indonesia Newspaper, Dec 26, 2005
9. Darussalam and Danny Septriadi, "Ketidakadilan Pemajakan Penghasilan Karyawan," Bisnis Indonesia Newspaper, Jan 2, 2006
10. Darussalam and Danny Septriadi, "Proses Legislasi UU Pajak, Bagaimana Seharusnya," Bisnis Indonesia Newspaper, Feb 13, 2006
11. Darussalam and Danny Septriadi, "Constitutional Law 1945 & Taxation: A
26. Danny Septriadi, Darussalam, and Indrayagus Slamet, "Abuse of Transfer Pricing melalui Tax Haven Countries," InsideTax Magazine, 1st edition (November 2007)
27. Darussalam and Danny Septriadi, "Peran Putusan Pengadilan Negara Lain dan Pendapat Akademisi dalam Tax Treaty Interpretation," InsideTax Magazine, 1st edition (November 2007)
28. Darussalam and Danny Septriadi, "Menunggu Lahirnya Ombudsman Pajak di Indonesia dalam rangka Peningkatan Kualitas Sistem Perpajakan," InsideTax Magazine, 2nd edition (December 2007)
29. Darussalam and Danny Septriadi, "Pentingnya Advance Ruling dalam Self-Assessment System," InsideTax Magazine, 2nd edition (December 2007)
30. Darussalam and Danny Septriadi, "Kapan suatu Agen Dianggap Sebagai Permanent Establishment?" InsideTax Magazine, 3rd edition (January 2008)
31. Darussalam and Danny Septriadi, "Perlunya Pembatasan Wthholding Tax atas Penghasilan Usaha dalam RUU PPh," Ortax Online, January 2008
32. Darussalam and Danny Septriadi, "Indonesian Transfer Pricing Documentation: Quo Vadis?" InsideTax Magazine, 4th edition (February 2008)
33. Darussalam and Danny Septriadi, "Catatan Tentang Ketentuan Kuasa Wajib Pajak Sejak UU KUP 2000 sampai UU KUP 2007". InsideTax Magazine, 4th edition (February 2008)
34. Darussalam and Danny Septriadi, "Ada Apa Dibalik Ketentuan Kuasa Wajib Pajak?" InsideTax Magazine, 5th edition (March 2008)
35. Darussalam and Danny Septriadi, "Transfer Pricing, Pemegang Saham Minoritas, dan Akuntan Publik," InsideTax Magazine, 5th edition (March 2008)
36. Darussalam and Danny Septriadi, "Hubungan antara PP No. 80 Tahun 2007

- Proposal for Amendment,” in The Proceedings of International Seminar on Harmonious Society and Judicial Tax Reform, China, May 2006
12. Darussalam and Danny Septriadi, “Tax Tribunal,” in The Proceedings of International Seminar on Harmonious Society and Judicial Tax Reform, China, May 2006
 13. Darussalam and Danny Septriadi, “Tax Collection Enforcement,” in The Proceedings of International Seminar on Harmonious Society and Judicial Tax Reform, China, May 2006
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 15. Darussalam and Danny Septriadi, “Menyoal Denda atas Keberatan dan Banding yang Ditolak,” *Bisnis Indonesia Newspaper*, Apr 23, 2007
 16. Darussalam and Danny Septriadi, “UU PPh Perlu Mengatur Anti Penghindaran Pajak,” *Bisnis Indonesia Newspaper*, May 21, 2007
 17. Darussalam and Danny Septriadi, “Withholding Tax di Indonesia Masih Jauh dari Pakem,” *Indonesian Tax Review Magazine*, (2007)
 18. Darussalam and Danny Septriadi, “Pemajakan atas Illusory Gain di Indonesia,” *Ortax Online*, 2007
 19. Darussalam and Danny Septriadi, “When Bad Things Happen to Good Taxpayer,” *Ortax Online*, 2007
 20. Darussalam and Danny Septriadi, “Beda Negara Beda Pandangan dalam hal Tax Avoidance,” *InsideTax Magazine*, Introduction edition (September 2007)
 21. Darussalam and Danny Septriadi, “Tax Treaty Shopping dan Anti Penghindaran Pajak,” *InsideTax Magazine*, Introduction edition (September 2007)
 22. Darussalam and Danny Septriadi, “Dampak Jika Pasal Independent Personal Services dalam P3B Indonesia diasimilasikan dalam Pasal Permanent Establishment,” *InsideTax Magazine*, Introduction edition (September 2007)
 23. . Darussalam and Danny Septriadi, “Kapan Saat Terutang PPh Pasal 26 atas Bunga?” *InsideTax Magazine*, Introduction edition (September 2007)
 24. Darussalam and Danny Septriadi, “Abuse of Transfer Pricing di Indonesia: Real or Myth?” *InsideTax Magazine*, 1st edition (November 2007)
 25. Darussalam and Danny Septriadi, “Advance dan PMK No. 22/PMK.03/2008: Suatu Kajian Hukum,” *InsideTax Magazine*, 6th edition (April 2008)
 37. Darussalam and Danny Septriadi, “PMK No. 43/ KMK.03/2008: Ketentuan Tentang Anti Penghindaran Pajak atas Pengambilalihan Kompensasi Kerugian,” *InsideTax Magazine*, 6th edition (April 2008)
 38. Darussalam and Danny Septriadi, “Cross-border Intra Group Service,” *InsideTax Magazine*, 7th edition (May 2008)
 39. Darussalam and Danny Septriadi, “PMK No. 22/ PMK.03/2008: Tax Community Friendly atau Tax Profession Friendly?” *InsideTax Magazine*, 9th edition (July 2008)
 40. Darussalam and Danny Septriadi, “Pembagian Hak Pemajakan atas Suatu Jenis Penghasilan Berdasarkan OECD Model Tax Treaty,” *InsideTax Magazine*, 12th edition (October 2008)
 41. Darussalam and Danny Septriadi, “Rugi Derivatif untuk Tujuan Spekulasi: Deductible or Not?,” *Ortax Online*, May 2009
 42. Darussalam and Danny Septriadi, “Menghindari Pembonceng Pajak Gratis,” *Bisnis Indonesia Newspaper*, Jan 11, 2010
 43. Darussalam and Danny Septriadi, “Making Taxation Everybody’s Business,” in *Indonesia Economic Almanac 2011*, Pustaka Bisnis Indonesia, 2011
 44. Danny Septriadi, “Danny Darussalam Provides Crossborder Businesses with Borderless Knowledge,” *South China Morning Post*, Jun 2016
 45. Danny Septriadi, “Menimbang Lagi Scare Tactics di UU KUP” *DDTCNews* <http://bit.ly/2nqFBVV>, Jun 05, 2016
 46. Danny Septriadi, “Mendadak Transfer Pricing” *DDTCNews* <http://bit.ly/2mqead3>, Jun 12, 2016
 47. Danny Septriadi, “Perlindungan bagi Pembeli dalam Sistem Pemungutan PPN,” *DDTCNews* <https://news.ddtc.co.id/12548>, Apr 23, 2018
 48. Danny Septriadi, “Harusnya Dirayakan semua Unsur Pemerintahan,” *Pajak Magazine*, Volume LXIV (July 2019)
 49. Danny Septriadi, “Memandang Jernih Sengketa Transfer Pricing,” *Bisnis Indonesia Newspaper*, Aug 6, 2019
 50. Danny Septriadi, “Mengukur Kinerja Pengadilan Pajak” *Bisnis Indonesia Newspaper*, Nov 26, 2019

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