

# CINDY KIKHONIA FEBBY

## SENIOR MANAGER

is Senior Manager at DDTC Consulting. She is a professional practitioner who specializes in transfer pricing advising, audit defense, and litigation services for clients in the chemical, power, automotive, consumer goods, and electronics sectors. She is also a frequent speaker on transfer pricing and Indonesian domestic tax issues at DDTC, educational institutions, and government organizations.



#### FORMAL EDUCATION:

- Bachelor's degree in Fiscal and Administration from Universitas Indonesia
- $\bullet \quad \text{Master's degree in Magister Management from Universitas Gadjah Mada, under scholarship from DDTC}\\$

### **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)
- "Advanced Transfer Pricing Course (Specific Topics)," held by WU Transfer Pricing Center, Vienna, Austria (2016)
- "Value Chain Analysis (VCA) The BEPS Generation of Functional Analysis," held by TPA Global and Crowe Horwath, Malaysia (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:**

- Certified C of Indonesian Tax Consultant Examination
- Certified in Principles of International Taxation from Chartered Institute of Taxation, United Kingdom
- Certificate in Transfer Pricing from Chartered Institute of Taxation, United Kingdom
- Licensed Tax Consultant
- Licensed Tax Attorney

## **SPEAKER AT:**

• Fiscal Policy Agency, Indonesian Tax Consulting Association (IKPI), Institute of Indonesia Chartered Accountants (IAI), PT Astra International Tbk, TELKOM Group, PT Mayekawa Indonesia, University of Indonesia, and others

### **PUBLICATION:**

#### TEXT IN COLLECTED WORKS

- B. Bawono Kristiaji, Romi Irawan and Cindy Kikhonia Febby, "Analisis Kesebandingan," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013)
- B. Bawono Kristiaji, Romi Irawan and Cindy Kikhonia Febby, "Ragam dan Aspek Pemilihan MetodeTransfer Pricing," in Transfer
  Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, ed. Darussalam, Danny Septriadi and B.
  Bawono Kris
- David Hamzah Damian and Cindy Kikhonia Febby, "Transfer Pricing atas Transaksi Pemberian dan Pemanfaatan Jasa," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, ed. Darussalam, Danny Septriadi and B. Bawono Kri
- B. Bawono Kristiaji and Cindy Kikhonia Febby, "Setting dan Testing Harga Transfer," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional, ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, July 2013)

• Cindy Kikhonia Febby and Veronica Kusumawardani, "Indonesia", in The Transfer Pricing Law Review: Seventh Editions, ed. Steve Edge and Dominic Robertson, May 2023.

## **ARTICLES**

- Cindy Kikhonia Febby, "New Guidance for Transfer Pricing Audit Procedures," Worldwide Transfer Pricing Reporter Journal, (July 2013);
- Cindy Kikhonia Febby, "Transfer Pricing atas Low Value-adding Intra-group Services," InsideTax Magazine, 29th edition, (March 2015);
- Cindy Kikhonia Febby, "Overview Rencana Aksi BEPS Ke-8: Hard to Value Intangibles," InsideTax Magazine, 35th edition, (October 2015);
- Cindy Kikhonia Febby, "Relasi Antara Transfer Pricing dan Customs Valuation," DDTCNews, https://goo.gl/zy7cXf, Apr 4, 2017;
- Cindy Kikhonia Febby, "Harmonisasi Hubungan Istimewa dalam Transfer Pricing dan Kepabeanan," DDTCNews, https://goo.gl/tPFN42, Feb 19, 2019;
- Cindy Kikhonia Febby, "Implikasi Perpajakan Internasional dalam Pembiayaan Syariah," DDTCNews, http://bit.ly/syartax, Sep 11, 2019;
- Cindy Kikhonia Febby, "Teknologi Blockchain untuk Transparansi Registrasi Beneficial Owner," DDTCNews, https://bit.ly/2XajfM8, May 8, 2020
- CIndy Kikhonia F and Veronica, "Raising the GAAR: Indonesia strengthens its transfer pricing regime", International Tax Review (ITR), https://news.ddtc.co.id/profesional-ddtc-ulas-pp-55-2022-dan-tp-di-publikasi-internasional-46136, March 1, 2023