

Curriculum Vitae



YUSUF WANGKO NGANTUNG **PARTNER**

is Partner of DDTC Consulting. 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, including cross border 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 in Fiscaal Recht / Tax Law from Universiteit Leiden, the Netherlands
- Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria, under scholarship from DDTC

INTERNATIONAL COURSES & SEMINARS:

- "Transfer Pricing for Intangibles & Intra-group Financing," held by IBFD, Amsterdam (2010)
- "Transfer Pricing Aspects of Business Restructurings," held by IBFD, Singapore (2010)
- "Practical Aspects of International Tax Planning," held by IBFD, Kuala Lumpur (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 Challenges They Pose for Tax Administrations, FIUs and Law Enforcement Agencies," held by WU Global Tax Policy Center, Vienna (2018)

PROFESSIONAL CERTIFICATIONS & LICENSES:

- Certified C of Indonesian Tax Consultant Examination
- Advanced Diploma in International Taxation (ADIT) from Chartered Institute of Taxation, United Kingdom
- Licensed Tax Attorney
- Licensed A/B/C Indonesian Tax Consultant

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.
- Highly Regarded Practitioner, World TP, International Tax Review, 2022
- Highly Regarded Practitioner, World TP, International Tax Review, 2024

SPEAKER AT:

1. Stacy Choong, Bijal Ajinkya, Ka Im Goh, Kevin Lee, Yusuf W. Ngantung, "What's keeping private clients (and bankers) awake at night in Asia?", Talk presented at the 22nd Annual International Wealth Transfer Practice Conference, London (6-7 March 2017).
2. National reporter at Rust Conference 2019 entitled "Controlled Foreign Company Legislation," held by Institute for Austrian and International Tax Law and Vienna University of Economics and Business, 4-6 July 2019, Rust, Austria
4. Lecturer on the topic of international taxation at the University of Indonesia, Petra Christian University and STIAMI
5. E. Riyanto, Y. Asmadi, Prof. K. Kurihara, Shee Boon Law, A. Klaassen, Y. Ngantung, "Current Development Transfer Pricing in Asia Pacific" talk presented at IFA Indonesia Tax Seminar 2022, Jakarta (7 December 2022)

- 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.

PUBLICATION:

TEXT IN COLLECTED WORKS

- 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).
- 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).
- 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).
- 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, "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).
- Yusuf W. Ngantung, "Tax Treaties and Developing Countries," in Tax Policy Challenges in the 21st Century, ed. Raffaele Petruzzi and Karoline Spies. (Linde, 2014).
- 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 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 Kris
- 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).
- 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).
- Romi Irawan and Yusuf Wangko Ngantung, "Chapter 10: Indonesia," in The Transfer Pricing Law Review, 3rd Edition, ed. Steve Edge and Dominic Robertson (Law Business Research, 2019).
- Romi Irawan and Yusuf Wangko Ngantung, "Chapter 9: Indonesia," in The Transfer Pricing Law Review, 4th Edition, ed. Steve Edge and Dominic Robertson (Law Business Research, 2020).
- Yusuf Wangko Ngantung and R. Herjuno Wahyu Aji, "Controlled Foreign Company Legislation in Indonesia" in Controlled Foreign Company Legislation eds. Georg Koffler et.al. (IBFD, Volume 17 in WU series, October 2020)
- Romi Irawan and Yusuf Wangko Ngantung, "Chapter 7: Indonesia," in The Transfer Pricing Law Review, 5th Edition, ed. Steve Edge and Dominic Robertson (Law Business Research, 2021).

ARTICLES

- Yusuf W. Ngantung, "Memahami Struktur Perencanaan Pajak McDonald's," DDTCTNews, <https://goo.gl/otpnT6>, Oct 15, 2018.
- 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, "Tantangan Perpajakan Ekonomi Digital", DDTCTNews, <https://goo.gl/RPF4Pp>, Nov 29, 2016.
- Yusuf W. Ngantung, "Memahami Struktur Perencanaan Pajak Google", DDTCTNews, <https://goo.gl/CPrJbr>, Oct 20, 2016.
- Yusuf W. Ngantung, "Pajak Royalti atas Transaksi Software", DDTCTNews, <https://goo.gl/jqSJnn>, Jun 13, 2016.
- 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, "Ini 3 Kriteria Fundamental Peraturan CFC di Berbagai Negara," DDTCTNews, <https://bit.ly/2ZVPgcb>, July 5, 2019.
- Yusuf W. Ngantung, "Setelah 26 Tahun, Konglomerat Keluhkan Lagi Tingginya Pajak Warisan" DDTCTNews, <https://bit.ly/32NNxHO>, Aug 5, 2019.
- Yusuf W. Ngantung, "Apakah Tax Treaty Masih Dibutuhkan?" DDTCTNews, <https://bit.ly/2ZYvH37>, Sept 16, 2019.
- Yusuf W. Ngantung, "Mengantisipasi Era Baru BEPS 2.0" Perspektif Pajak, Bisnis Indonesia, 2019.

- 2016.
6. Yusuf W. Ngantung, "BEPS Action 6: Menutup Celah Penyalahgunaan Tax Treaty," InsideTax Magazine, 38th edition, (May 2016).
 7. Yusuf W. Ngantung, "Pajak Internasional atas Transaksi Software," InsideTax Magazine, 15th edition, (May-June 2014).
 13. Yusuf W. Ngantung, "Skema Hybrid Financial Instrument dalam Luxleaks" DDTCNews, <https://bit.ly/3jEmAw3>, Feb 7, 2019.
 14. Yusuf W. Ngantung, "Independent transactions influenced by special relationship' and clarifications of other (new) concepts in the recently introduced revised transfer pricing regulations in Indonesia", Expert Guides, <https://bit.ly/3wPHL4x>, June 16, 2021.