

Curriculum Vitae



KHISI ARMAYA DHORA

SENIOR MANAGER

is Senior Manager of DDTC Consulting. She obtained her Bachelor's degree in Fiscal Administration from Universitas Indonesia. She holds an Advanced Diploma in International Tax (ADIT) certificate from the Chartered Institute of Taxation (CIOT), a registered charity and the leading professional body in the United Kingdom. She is a practitioner with expertise and experience in international tax and value added tax (VAT). She is particularly involved in tax advisory projects, where she has received outstanding feedback from clients and peers alike for providing noteworthy tax advice. She has represented several multinational companies in dispute resolution procedures, including tax objections, tax appeals, lawsuits, and litigation at the tax court.



FORMAL EDUCATION:

- Bachelor's degree in Fiscal Administration from Universitas Indonesia

COURSES & SEMINARS:

- "Transfer Pricing Course," held by DDTC Academy, Jakarta, Indonesia (2013)
- "Tax Risk Management & Tax Assurance," held by DDTC Academy, Jakarta, Indonesia (2016)
- "Taxation of Digital Economy & E-Commerce," held by DDTC Academy, Jakarta, Indonesia (2016)
- "Taxation on Intercompany Financing," held by DDTC Academy, Jakarta, Indonesia (2019)

INTERNATIONAL COURSES & SEMINARS:

- "Principles of International Taxation," held by IBFD, Kuala Lumpur, Malaysia (2012)
- "Summer School of Value Added Tax Programme," held by Universidade Católica Portuguesa, Lisbon, Portugal (2013)
- "ITC Leiden SEA Executive Program in International Tax Laws," held by Leiden University's Tax Center and the Malaysian Tax Academy, Malaysia (2015)
- "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on International Services," held by Wolters Kluwer, Singapore (2017)
- "International Taxation: Cross-Border Tax Issues and Tax Treaties," held by Institute of Singapore Chartered Accountants, Singapore (2017)
- "Global E-Commerce Conference," held by World Customs Organization, Beijing, China (2018)
- "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions, Singapore (2018)
- "Global Tax: Driving the Future," held by Harvard Kennedy School & Irish Tax Institute, Dublin, Ireland (2019)

PROFESSIONAL CERTIFICATIONS & LICENSES:

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

SPEAKER AT:

- Directorate General of Taxes
- PAMA Persada Nusantara
- Institute of Indonesia Chartered Accountants (IAI)
- Indonesian Tax Consultants Association (IKPI)
- Sekolah Tinggi Ilmu Administrasi Mandala Indonesia
- Brawijaya University
- Perhimpunan Pelajar Indonesia United Kingdom (PPI UK) berkerja sama dengan Indonesian Tax Center in the United Kingdom

- Universitas Kristen Maranatha

PUBLICATION:

BOOKS

- Darussalam, Danny Septriadi and Khisi Armaya Dhora, Konsep dan Studi Komparasi Pajak Pertambahan Nilai (DDTC, 2018)
- Darussalam, Danny Septriadi, B. Bawono Kristiaji and Khisi Armaya Dhora, Seri Kontribusi DDTc: Gagasan dan Pemikiran Sektor Perpajakan 2018/2019 (DDTC, 2019)
- Darussalam, Danny Septriadi and Khisi Armaya Dhora, Konsep dan Aplikasi Pajak Penghasilan (DDTC, 2020)
- Darussalam, Danny Septriadi, Khisi Armaya Dhora, and Erika, Panduan Dasar Tata Cara Pelaksanaan Pajak (DDTC, 2021)

TEXT IN COLLECTED WORKS

- Darussalam and Khisi Armaya Dhora, "Perjanjian Penghindaran Pajak Berganda atas Dividen," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Darussalam and Khisi Armaya Dhora, "Perjanjian Penghindaran Pajak Berganda atas Penghasilan dari Harta Tak Bergerak," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Darussalam and Khisi Armaya Dhora, "Perjanjian Penghindaran Pajak Berganda atas Penghasilan Entertainer dan Olahragawan," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Darussalam and Khisi Armaya Dhora, "Perjanjian Penghindaran Pajak Berganda atas Penghasilan Lain," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Darussalam and Khisi Armaya Dhora, "Metode Eliminasi Pajak Berganda secara Yuridis," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- B. Bawono Kristiaji and Khisi Armaya Dhora, "Perjanjian Penghindaran Pajak Berganda atas Penghasilan Pensiun," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Romi Irawan and Khisi Armaya Dhora, "Perjanjian Penghindaran Pajak Berganda atas Penghasilan Akademisi: Profesor, Dosen Tamu, dan Peneliti," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)
- Romi Irawan and Khisi Armaya Dhora, "Penghasilan Pejabat Diplomatik dan Konsulat dalam Perjanjian Penghindaran Pajak Berganda," in Perjanjian Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi, ed. Darussalam and Danny Septriadi. (DDTC, July 2017)

ARTICLES

- Sistem PPN atas Transaksi Lintas Batas Negara, InsideTax Magazine, 17th edition, (September-October 2013)
- BEPS Action 7: Mencegah Penghindaran Status BUT, InsideTax Magazine, 38th edition, (May 2016)
- Reformasi Pajak AS: Alasan dari Worldwide ke Territorial, DDTCNews, Oct 8, 2018, <https://news.ddtc.co.id/13800>
- Sistem Pemajakan: Dari Worldwide ke Territorial, Bagaimana dengan Indonesia?, DDTC Working Paper, No WP-1818 (October 2018)
- Laporan DDTc dari Dublin: Mencermati Global Minimum Tax dan Penerapannya, DDTCNews, May 29, 2019, <https://news.ddtc.co.id/16003>
- Meninjau Skema Keringanan PPh OP di Indonesia, Bisnis Indonesia Newspaper, Oct 29, 2019
- Suap & Biaya Ilegal, Dapatkah Sebagai Pengurang Penghasilan Kena Pajak, DDTCNews, Apr 8, 2020, <https://news.ddtc.co.id/20115>