



## R. HERJUNO WAHYU AJI

### PARTNER

is the Partner of DDTC Consulting. Prior to joining DDTC, he was an Account Representative in DGT. He is responsible for tax advisory and compliance services for multinational companies including those engaged in automotive industries, logistic services, shoes industries, mining and poultry feed industries. He is also responsible for tax dispute and litigation strategies.

### FORMAL EDUCATION:

- Bachelor's degree in Accounting from University of Indonesia
- Master's degree in Accounting from University of Indonesia
- Diploma's degree in Accounting from Indonesia State College of Accountancy (STAN)
- Master's degree in Accounting from Universitas Indonesia

### COURSES & SEMINARS:

- "Statement of Financial Accounting Standard No. 50 and 55," held by Directorate General of Taxes (2010)

### INTERNATIONAL COURSES & SEMINARS:

- "International Taxation of Oil and Gas and other Mining Activities," held by IBFD, Singapore (2013)
- "GREIT Lisbon Summer Course: Tax Good Governance and The BEPS Action Plan," held by IDEFF, Portugal (2014)
- "International Tax Aspects of Mergers, Acquisitions and Corporate Finance," held by IBFD, Amsterdam (2015)
- "WU-TA Specialised Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore, in Singapore (2017)
- "Value Chain Analysis (VCA) - The BEPS Generation of Functional Analysis," held by TPA Global & Crowe Horwath, in Malaysia (2017)
- "WU Transfer Pricing Workshop: Determining Arm's Length Ranges During Economic Downturns," held by WU Vienna (2020)
- "IFA India Virtual International Tax Masterclass Series: Tax Challenges of the Digitalization of the Economy in the COVID-19 Era," held by International Fiscal Association (IFA), India (2020)

### PROFESSIONAL CERTIFICATIONS & LICENSES:

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

### SPEAKER AT:

1. KALBE Group
2. Petra University
3. Trisakti University
4. Diponegoro University and others
5. Astra Honda Motor
6. Bank Danamon

### PUBLICATION:

#### ARTICLES

1. R. Herjuno Wahyu Aji, "Aspek Perpajakan Single Presence Policy," InsideTax Magazine, 7th edition,
6. R. Herjuno Wahyu Aji, "Pemajakan Divestasi Saham Lintas Batas," DDTCNews, <https://goo.gl/xfh4hb>, Nov

(May 2008)

2. R. Herjuno Wahyu Aji, "Pemindahbukuan Surat Setoran Pajak PPN atas Pemanfaatan BKP Tidak Berwujud atau JKP dari Luar Daerah Pabean," InsideTax Magazine, 23rd edition, (September 2014)
3. Darussalam and R. Herjuno Wahyu Aji, "Perlakuan Khusus PPh atas Permohonan Revaluasi Aktiva Tetap untuk Tujuan Pajak di Tahun 2015 dan 2016," Akuntan Indonesia Magazine, (December 2015 - January 2016)
4. R. Herjuno Wahyu Aji, "Selamat Datang UU Tax Amnesty," DDTCNews, <https://goo.gl/PTaZjK>, Jun 26, 2016
5. R. Herjuno Wahyu Aji, "Update Aturan dan Persiapan Pengisian SPT Tahunan PPh Badan," DDTCNews, <https://goo.gl/Sr3LJG>, Mar 2, 2018
- 7, 2018
7. R. Herjuno Wahyu Aji, "Menyoal Pemajakan atas Reorganisasi Usaha," DDTCNews, <https://goo.gl/thJmHf>, Feb 14, 2019
8. R. Herjuno Wahyu Aji, "Rekarakterisasi Utang Menjadi Modal dan Yurisprudensinya," DDTCNews, <http://bit.ly/3aHJMfF>, Oct 9, 2019
9. R. Herjuno Wahyu Aji, "Hubungan Istimewa & Transaksi yang Dipengaruhi Hubungan Istimewa," DDTCNews, <https://bit.ly/2WudrNf>, Apr 17, 2020
10. R. Herjuno Wahyu Aji, "Implikasi Pajak Transaksi Elektronik terhadap Perjanjian Perdagangan," DDTCNews, <https://bit.ly/2WuSTnK>, May 9, 2020