

FLOURESYA LOUSHA

MANAGER

is Manager of DDTC Consulting. She has been involved in transfer pricing study assignments for clients in various industries, such as palm oil, coal, automotive, pulp and paper, consumer goods, pharmaceuticals, chemicals, plastics, natural ingredients, telecommunication, banking, insurance and leasing. Subsequently, she has also been involved in transfer pricing advisory, audit defense and litigation services. Licensed in Level C of Indonesian Tax Consultant and Licensed Tax Attorney from Indonesian Tax Court, she also holds an Advanced Diploma in International Tax (ADIT) from Chartered Institute of Taxation, United Kingdom. Besides her works, she is a regular speaker in topics regarding transfer pricing in various seminars, trainings, group discussions held by DDTC, and educational institutions.



FORMAL EDUCATION:

- Bachelor's degree in Economics from Tarumanagara University

COURSES & SEMINARS:

- "Transfer Pricing Executive Class," held by DDTC Academy, Jakarta, Indonesia (2013)
- "Workshop Series 4: Beneficial Owner," held by DDTC Academy, Jakarta, Indonesia (2014)
- "Brevet A&B," held by IAI, Jakarta, Indonesia (2015)
- "Polemik atas PPh Transaksi Digital Lintas Yurisdiksi," held by DDTC Academy, Jakarta, Indonesia (2020)

INTERNATIONAL COURSES & SEMINARS:

- "Transfer Pricing and Substance Masterclass," held by IBFD, Amsterdam, the Netherlands (2017)
- "Advanced Transfer Pricing Course (Benchmarking)," held by WU Transfer Pricing Center, Vienna, Austria (2018)
- "Risk Assumption under the Authorised OECD Approach and the 2017 OECD Transfer Pricing Guidelines: Similarities and Divergences," held by WU Transfer Pricing Center, Vienna, Austria (2018)
- "How to Apply the Arm's Length Principle Without Comparables: A Major Challenge in Emerging/Developing Economies," held by WU Transfer Pricing Center, Vienna, Austria (2018)
- "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions, Singapore, Singapore (2019)
- "Dealing at Arm's Length in Time of Social Distancing," held by WU Transfer Pricing Center, Vienna, Austria (2020)
- "Transfer Pricing and Financing: What's the Arm's Length Value of Money?," held by WU Transfer Pricing Center, Vienna, Austria (2020)

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 Tax Consultant (C Level)

SPEAKER AT:

- DDTC Academy, Universitas Airlangga, Institut STIAM, PT Bank KEB Hana Indonesia, PT Nestle Indonesia, PT Lautan Luas Tbk, PT Hanjaya Mandala Sampoerna Tbk, and PT Kalbe Farma Tbk

PUBLICATION:

TEXT IN COLLECTED WORKS

- Deborah and Flouresya Lousha, "Bab 8: Penggunaan Pembanding Internal dan Eksternal dalam Analisis Transfer Pricing," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional (Edisi Kedua - Volume 1), ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, June 2022)

- Flouresya Lousha and Pretty Wulandari, "Bab 9: Panduan Memilih Pembanding yang Tepat," in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional* (Edisi Kedua - Volume 1), ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, June 2022)
- Veronica Kusumawardani and Flouresya Lousha, "Bab 11: Traditional Transaction Methods," in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional* (Edisi Kedua - Volume 1), ed. Darussalam, Danny Septriadi and B. Bawono Kristiaji. (DDTC, June 2022)
- Flouresya Lousha and Verawaty, "Bab 25: Dokumentasi Transfer Pricing," in *Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional* (Edisi Kedua - Volume 2), ed. Darussalam, Danny Septriadi and Atika Ritmelina M. (DDTC, February 2023)

ARTICLES

- Flouresya Lousha and Denia Endriani, "Menelaah BEPS Action Plan Transfer Pricing of Commodity Transactions dan Implikasinya Bagi Indonesia," *InsideTax Magazine*, 27th edition (January 2015)
- Flouresya Lousha, "Meninjau Draf Diskusi BEPS Aksi 8-10 atas Transaksi Keuangan," *DDTCNews*, <https://goo.gl/gT2knt>, Jul 9, 2018
- Flouresya Lousha, "Pengujian Pendanaan Intra-Grup Pasca BEPS," *DDTCNews*, <https://goo.gl/CH7JFH>, Dec 2, 2017
- Flouresya Lousha, "Perdebatan Passive Association dalam Penentuan Peringkat Kredit," *DDTCNews*, <https://goo.gl/wNwNyP>, Feb 1, 2019
- Flouresya Lousha, "Aplikasi Metode Transfer Pricing atas Transaksi Digital," *DDTCNews*, <http://bit.ly/2Hy6dPU>, Oct 3, 2019