

**AWWALIATUL MUKARROMAH****MANAGER**

is Manager of DDTC Fiscal Research & Advisory. She is the former editor of DDTCNews and also the former Editor-in-Chief of InsideTax semi journal magazine in 2016. She is a practitioner with expertise and experience in domestic tax policy, international tax, and value-added tax (VAT). She holds a bachelor's degree in Fiscal Administration from the University of Indonesia. This Licensed Tax Consultant is Certified C of the Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation from the Chartered Institute of Taxation, United Kingdom. She has attended several internal seminars and courses, two most recent of which include "Global E-Commerce Conference," held by World Customs Organization in Beijing, China in 2018, and "Global Tax: Driving the Future," held by Harvard Kennedy School & Irish Tax Institute in Dublin, Ireland in 2019. She is also frequently involved as a speaker in various seminars held by DDTC, private institutions, educational institutions, and government agencies. Lastly, she occasionally takes a role as a jury in some tax competition held by the college or university in Indonesia.

**FORMAL EDUCATION:**

- Bachelor's degree in Fiscal Administration Science from Universitas Indonesia

**COURSES & SEMINARS:**

- "Transfer Pricing Course - Executive Class," held by DDTC Academy, Jakarta, Indonesia (2014)
- "'OECD/G-20 Base Erosion and Profit Shifting Project: Outcomes and Implications," held by DDTC Academy, Jakarta, Indonesia (2015)
- "Transfer Pricing Disputes Intangible & Intragroup Services," held by DDTC Academy, Jakarta, Indonesia (2015)
- "Foreign Accounts Tax Compliance Act (FATCA) & Common Reporting Standard (CRS)," held by DDTC Academy, Jakarta, Indonesia (2016)
- "'Taxation of Cross Border Services," held by DDTC Academy, Jakarta, Indonesia (2016)
- "Taxation of Digital Economy and E-Commerce," held by DDTC Academy, Jakarta, Indonesia (2016)
- "Taxation on Intercompany Financing," held by DDTC Academy, Jakarta Indonesia (2019)
- "'Fundamental of International Tax & Treaty Interpretation (Batch 9)," held by DDTC Academy, Jakarta Indonesia (2019)
- "Peluncuran dan Kupas Buku: Konsep dan Aplikasi Pajak Penghasilan," held by DDTC Academy, Jakarta, Indonesia (2020)
- "Sosialisasi UU No. 10 Tahun 2020 tentang Bea Meterai," held by IKPI, Jakarta, Indonesia (2020)

- "Implementasi Prepopulated Pajak Masukan dan SPT Masa PPN pada Aplikasi E-Faktur serta E-Objection," held by IKPI, Jakarta, Indonesia (2020)
- "Diseminasi AD & ART, Kode Etik dan Standar Profesi IKPI 2020," held by IKPI, Jakarta, Indonesia (2020)
- "Pandemi Covid-19 & Prospek Pajak ke Depan," held by DDTC Academy, Jakarta, Indonesia (2020)
- "Sosialisasi Peraturan Menteri Keuangan Nomor 189/PMK.03/2020 tentang Tata Cara Pelaksanaan Penagihan Pajak atas Jumlah yang Masih Harus Dibayar," held by Direktorat Jenderal Pajak, Jakarta, Indonesia (2021)
- "Webinar "Akselerasi Indonesia Maju melalui Penanaman Modal dan Insentif Fiskal"," held by Asosiasi Tax Center Perguruan Tinggi Seluruh Indonesia (Atpetsi), Jakarta, Indonesia (2021)
- "Webinar "Akselerasi Indonesia Maju melalui Penanaman Modal dan Insentif Fiskal"," held by PP KAFEGAMA, KAFEGAMA DIY, FEB UGM, dan ISEI DIY, Jakarta Indonesia (2021)
- "Aspek Perpajakan Bagi Perusahaan dalam Proses dan Sesudah IPO," held by IKPI, Jakarta, Indonesia (2021)
- "Sosialisasi Peraturan Perpajakan untuk Mendukung Kemudahan Berusaha," held by DJP dan IKPI, Jakarta, Indonesia (2021)

### **INTERNATIONAL COURSES & SEMINARS:**

- "ITC Leiden South-East Asia (SEA) Program in International Tax Law," held by International Tax Center Leiden, Depok (2017)
- "Multilateral Instrument Under BEPS," held by Foundation for International Taxation (FIT), Mumbai, India (2017)
- "Global E-Commerce Conference," held by World Customs Organization, Beijing, China (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
- Licensed Tax Consultant

### **SPEAKER AT:**

- DDTC Academy, Sultan Ageng Tirtayasa University, Multimedia Nusantara University and College of Indonesian Taxations

### **PUBLICATION:**

#### **ARTICLES**

- Awwaliatul Mukarromah, Gallantino Farman, and Toni Febriyanto "Restitusi Pajak yang Business Friendly: Tantangan bagi Indonesia," InsideTax Magazine, 24th edition, (October 2014)
- Awwaliatul Mukarromah "Sistem Pembayaran Pajak Secara Elektronik (Billing System)," InsideTax Magazine, 24th edition, (October 2014)
- Awwaliatul Mukarromah, Romy Afandi, and Dienda Khairani "Pengembangan IT sebagai Upaya Strategis Peningkatan Performa Administrasi Pajak," InsideTax Magazine, 27th edition, (January 2014)
- Awwaliatul Mukarromah, Ganda Christian Tobing, and Dienda Khairani "Gijzeling:

Akankah Memberi Efek Jera dan Mendorong Kepatuhan? ,” InsideTax Magazine, 28th edition, (February 2015)

- Awwaliatul Mukarromah, Gallantino Farman, and Dienda Khairani “Memburu Pajak dari High Individual Wealth (HWI),” InsideTax Magazine, 30th edition, (April 2015)
- Awwaliatul Mukarromah and Ganda Christian Tobing “Pajak dalam Kompetisi Merebut Investasi,” InsideTax Magazine, 32rd edition, (June 2015)
- Awwaliatul Mukarromah and Dienda Khairani “Lebih Mudah, Aman, dan Nyaman dengan E-Faktur,” InsideTax Magazine, 33rd edition, (July - August 2015)
- Darussalam, B. Bawono Kristiaji, and Awwaliatul Mukarromah, “Dilema Tax Holiday,” InsideTax Magazine, 34th edition, (September 2015)
- Awwaliatul Mukarromah “Kejahatan Pajak di Sektor Perikanan,” InsideTax Magazine, 35th edition, (October 2015)
- Awwaliatul Mukarromah “Great Sale Insentif Pajak 2015,” InsideTax Magazine, 36th edition, (January 2016)
- Awwaliatul Mukarromah, Retno Megawati and Suci Noor Aeny “Pentingnya Peran Tax Amnesty di 2016,” InsideTax Magazine, 37th edition, (March 2016)
- Awwaliatul Mukarromah, “Agar Hak Pembayar Pajak Lebih Tegak”, DDTCNews, <https://goo.gl/6a3e28>, Dec 13, 2016
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- Awwaliatul Mukarromah, “Satu Faktur Pajak untuk Dua Tagihan, Boleh?” DDTCNews, <https://bit.ly/3cNkVaf>, Jul 07, 2017
- Awwaliatul Mukarromah, “Pengkreditan Pajak Masukan atas Jasa Audit Manajemen,” DDTCNews, <https://bit.ly/2Y9XkWq>, October 20, 2017
- Awwaliatul Mukarromah, “Syarat Pengukuhan PKP Virtual Office,” DDTCNews, <https://bit.ly/2VHxuY5>, Jun 16, 2018
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- Awwaliatul Mukarromah, “Bagaimana Cara Memperoleh SKD Secara Online?,” DDTCNews, <https://bit.ly/3575Vuc>, Feb 06, 2019
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- Awwaliatul Mukarromah, "Lebih Bayar Akibat Perubahan Diskon Angsuran PPh Pasal 25," DDTCNews, <https://news.ddtc.co.id/24115>, Sep 22, 2020
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- Awwaliatul Mukarromah, "Prosedur Pengajuan Wajib Pajak Nonefektif," DDTCNews, <https://news.ddtc.co.id/24370>, Sep 30, 2020
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- Awwaliatul Mukarromah, "Perlakuan Pajak atas Akrua Biaya Bunga Pinjaman," DDTCNews, <https://news.ddtc.co.id/24745>, Okt 14, 2020
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- Awwaliatul Mukarromah, "Bikin Pabrik Luar Negeri tapi Gagal, Bisa Dibebankan Secara Fiskal?," DDTCNews, <https://news.ddtc.co.id/25129>, Okt 28, 2020
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- Awwaliatul Mukarromah, "Biaya Penginapan Personel Subkontraktor, Natura atau Bukan?," DDTCNews, <https://news.ddtc.co.id/24370>, Nov 4, 2020
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