

MUHAMMAD PUTRAWAL UTAMA

MANAGER

is Manager of DDTC Consulting. He obtained his Bachelor's degree in Financial Management from Universitas Padjadjaran. He has been working at DDTC since 2016. Prior to joining DDTC, he was experienced in several valuation projects at corporate finance advisory where he gained his valuation skill. He holds Licensed B Indonesian Tax Consultant, Licensed Tax Attorney from the Tax Court of the Republic of Indonesia, and 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. He has been involved in transfer pricing documentation, advisory, litigation services, mutual agreement procedure (MAP) and advanced pricing agreement (APA) for client in various industries, such as automotive, oil and gas, electronic, pulp and paper, finance, palm oil and coal mining industries. Besides his professional career, he is also active as lecturer/trainer/speaker on various tax courses and as a writer for several publications in the taxation field.



FORMAL EDUCATION:

- Bachelor's degree in Financial Management from Universitas Padjadjaran

COURSES & SEMINARS:

- "Brevet A & B," held by Ikatan Konsultan Pajak Indonesia, Jakarta, Indonesia (2014)

INTERNATIONAL COURSES & SEMINARS:

- "WU-TA Specialised Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore (2017)
- "Global Transfer Pricing Conference: Transfer Pricing Developments," held by WU Transfer Pricing Center, Vienna, Austria (2018)
- "Basic and Intermediate Licensing Course," held by Licensing Executive Society & IPOS International Pte Ltd, Singapore (2019)
- "WU Transfer Pricing Workshop_The Use of Financial Modelling in Transfer Pricing," held by WU Transfer Pricing Center - Institute for Austrian and International Tax Law (2021)
- "WU Transfer Pricing Workshop_The Transfer Pricing World in 2022: The Tax Administrations' View," held by WU Transfer Pricing Center - Institute for Austrian and International Tax Law (2022)
- "WU Transfer Pricing Workshop - Transfer Pricing and Marketing Intangibles: Should the OECD Guidelines be Revised?," held by WU Transfer Pricing Center - Institute for Austrian and International Tax Law (2023)

PROFESSIONAL CERTIFICATIONS & LICENSES:

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

SPEAKER AT:

- DDTC Academy, Universitas Indonesia, Universitas Airlangga, Universitas Kristen Petra, STIAM I Jakarta, Kalbe Group, HM Sampoerna Group, Grup Perusahaan Gas Negara, Paiton Energy

PUBLICATION:

TEXT IN COLLECTED WORKS

- M Putrawal Utama, and Verawaty, "Chapter 15: Profit Level Indicator," 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)

- B. Bawono Kristiaji, Veronica Kusumawardani and M Putrawal Utama, "Chapter 16: Rentang Kewajaran" 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)
- Romi Irawan and M Putrawal Utama, "Chapter 19: Cost Contribution Arrangement," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional (Edisi Kedua - Volume 2), ed. Darussalam, Danny Septriadi, B. Bawono Kristiaji and Atika Ritmelina M. (DDTC, Februari 2023)
- B. Bawono Kristiaji and M Putrawal Utama, "Chapter 20: Analisis Transfer Pricing atas Transaksi Keuangan Intragrup," in Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional (Edisi Kedua - Volume 2), ed. Darussalam, Danny Septriadi, B. Bawono Kristiaji and Atika Ritmelina M. (DDTC, Februari 2023)

ARTICLES

- "Pengujian Kewajaran Transaksi Guarantee Fee," DDTCNews, <https://goo.gl/4pJ6WF>, Oct 30, 2018
- "Peran Credit Rating dalam Analisis Kewajaran Pinjaman Afiliasi," DDTCNews, <https://goo.gl/rys4Qq>, Feb 4, 2019;
- "Menelaah Aspek Transfer Pricing dalam Cash Pooling," DDTCNews, <http://bit.ly/2lYx942>, Sep 17, 2019.
- Death of Libor and impact on TP: Indonesian perspective, Internationals Tax Review, <https://www.internationaltaxreview.com/article/b1xzw83ftkmb/death-of-libor-and-impact-on-tp-indonesian-perspective>, May 2022