

DENNY VISSARO

MANAGER

Denny Vissaro is the Manager of DDTC Fiscal Research & Advisory. His research & advisory coverage consists of fiscal policy, international taxation, tax administration, tax control framework and planning for various industry sectors. He received a double master's degree in Economics from University of Indonesia and in Economics of Development from Erasmus Universiteit Rotterdam. Additionally, he holds an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, United Kingdom. Besides having been regular speaker in many domestic occasions, he was also invited in global events. In 2017, he was appointed as a national reporter and speaker at Rust Conference, in Austria. Additionally, in 2021, he was invited as a speaker by UNSW in 14th International Tax Administration Conference and recently in 2022 he was one of the speakers in UNESCAP's tax administration workshop.



FORMAL EDUCATION:

- Master's degree in Economics of Development from Erasmus Universiteit Rotterdam
- Bachelor's degree in Economics and Business from University of Indonesia
- Master's degree in Economics from University of Indonesia

COURSES & SEMINARS:

- "Data Management and Analysis," held by LPEM, Depok, Indonesia (2011)
- "Fundamentals of International Tax & Transfer Pricing," held by DDTC Academy, Jakarta, Indonesia (2016)
- "Tax Risk Management & Tax Assurance," held by DDTC Academy, Jakarta, Indonesia (2016)
- "Transfer Pricing Course," held by DDTC Academy, Jakarta, Indonesia (2017)
- "Advanced Indonesian Value Added Tax (VAT) - Selected Issues," held by DDTC Academy, Jakarta, Indonesia (2017)
- "Withholding Tax, VAT & CIT Dispute Resolution," held by DDTC Academy, Jakarta, Indonesia (2019)
- "Meninjau Konsep dan Relevansi PPh Final di Indonesia," held by DDTC Academy, Jakarta, Indonesia (2020)
- "Pengelolaan Kantor Konsultan Pajak Berskala Internasional," held by PT Smart Wikan Profesional, Surabaya, Indonesia (2020)
- "Peluncuran dan Kupas Buku: Konsep & Aplikasi Pajak Penghasilan, Pajak Penghasilan," held by DDTC (2020)

INTERNATIONAL COURSES & SEMINARS:

- "International Tax Law & Policy," held by Maastricht University, the Netherlands (2018)
- "Lego for Tax: The Next Digital Transformation," held by TPA Global (2020)
- "Taxpayer Rights and Legal Certainty in the Digital Era," held by CFE - Tax Advisers Europe (2020)
- "13th European Virtual Conference on Tax Advisers' Professional Affairs, Taxpayers' Rights and Legal Certainty in the Digital Era," held by Tax Advisers Europe (2020)
- "Lego for Tax - The next Digital Transformation, Lego for Tax - The next Digital Transformation," held by TPA Global (2020)
- "28th Tax Policy Fireside Chat (FSC), Rebellions, Rascals and Misfits and their role in tax policy: A historical perspective on future tax systems," held by WU Global Tax Policy Center (2021)
- "Zoom Online Event, Profit Allocation within Multinational Enterprises in the New Decade," held by Tax Policy Center of University of Lausanne (2021)

PROFESSIONAL CERTIFICATIONS & LICENSES:

- Certified A of Indonesian Tax Consultant Examination
- Advanced Diploma in International Taxation (ADIT) from Chartered Institute of Taxation, United Kingdom
- Certified Tax Consultant

SPEAKER AT:

- Ministry of National Development Planning/National Development Planning Agency;
- PAMA Persada Nusantara

- Sekolah Tinggi Perpajakan Indonesia (STPI)
- Universitas Bina Sarana Informatika (UBSI)
- Directorate General of Taxes
- Webinar DDTC Academy
- Universitas Brawijaya
- Directorate General of Budget Financing and Risk Management
- Institute for Austrian and International Tax Law and Vienna University of Economics and Business (Austria)
- Fiscal Policy Agency
- Universitas Padjajaran
- Asia Development Bank Institute
- Universitas Negeri Sebelas Maret
- Universitas Muhammadiyah Sukabumi
- Universitas Kristen Petra
- UBAYA
- PKN STAN
- ICJR Learning Hub
- CHED ITB
- UNSW
- Lokataru
- Universitas Kristen Petra, Mengajar mata kuliah Bisnis atas Pajak Internasional
- UNESCAP, "The Digitalization of Tax Administration in Asia and the Pacific".
- Universitas Trilogi
- Prakarsa

PUBLICATION:

BOOKS

- Darussalam, Danny Septriadi, B. Bawono Kristiaji and Denny Vissaro, Era Baru Hubungan Otoritas Pajak dengan Wajib Pajak (DDTC, 2019).

TEXT IN COLLECTED WORKS

- B. Bawono Kristiaji dan Denny Vissaro, "Chapter 17: Indonesia", in *Implementing Key BEPS Actions: Where Do We Stand?*, ed. Michael Lang (IBFD, 2019)
- Denny Vissaro, "Developing Cooperative Compliance Model for Developing Economies: Justifications, Prerequisites, and Administrative Design", in *Taxation in the Digital Economy: New Models in Asia and the Pacific*, eds. Chul Ju Kim, Nella Sri Hendriyetty, Farhad Taghizadeh-Hesary, and Chris Evans (ADB, 2021, forthcoming)
- Denny Vissaro dan Awwaliatul Mukarromah, "Pajak, Prinsip Keadilan, dan Ketimpangan Ekonomi," dalam *Desain Sistem Perpajakan Indonesia: Tinjauan atas Konsep Dasar dan Pengalaman Internasional*, Darussalam, Danny Septriadi, dan B. Bawono Kristiaji, eds. (Jakarta: DDTC, 2022)
- Denny Vissaro, Awwaliatul Mukarromah, dan Hamida A. Safarina, "Pencegahan dan Penyelesaian Sengketa Pajak yang Efektif dan Efisien," dalam *Desain Sistem Perpajakan Indonesia: Tinjauan atas Konsep Dasar dan Pengalaman Internasional*, Darussalam, Danny Septriadi, dan B. Bawono Kristiaji, eds. (Jakarta: DDTC, 2022)
- B. Bawono Kristiaji dan Denny Vissaro, "Peta Jalan Struktur Kebijakan Cukai Hasil Tembak," dalam *Desain Sistem Perpajakan Indonesia: Tinjauan atas Konsep Dasar dan Pengalaman Internasional*, Darussalam, Danny Septriadi, dan B. Bawono Kristiaji, eds. (Jakarta: DDTC, 2022)
- Denny Vissaro dan Lenida Ayumi, "Dua Dasawarsa Desentralisasi Fiskal dan Agenda Optimalisasi Kinerja Pajak Daerah," dalam *Desain Sistem Perpajakan Indonesia: Tinjauan atas Konsep Dasar dan Pengalaman Internasional*, Darussalam, Danny Septriadi, dan B. Bawono Kristiaji, eds. (Jakarta: DDTC, 2022)
- Denny Vissaro dan Riyhan Juli Asyir, "Persetujuan Penghindaran Pajak Berganda atas Penghasilan Pelajar dan Peserta Magang," dalam *Persetujuan Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, Darussalam, Danny Septriadi, dan Riyhan Juli Asyir, eds. (Jakarta: DDTC, 2023)
- Denny Vissaro dan Riyhan Juli Asyir, "Pertukaran Informasi untuk Tujuan Pajak dan Bantuan Penagihan Pajak," dalam *Persetujuan Penghindaran Pajak Berganda: Panduan, Interpretasi, dan Aplikasi*, Darussalam, Danny Septriadi, dan Riyhan Juli Asyir, eds. (Jakarta: DDTC, 2023)

ARTICLES

- Denny Vissaro, "Syarat Pihak Lain Agar Dapat Manfaatkan Insentif PPN DTP?", DDTCNews, <https://news.ddtc.co.id/syarat-pihak-lain-agar-dapat-mafaatkan-insentif-ppn-dtp-6931>, 29 September 2020
- Denny Vissaro, "Perubahan Mekanisme Pembebasan PPh Pasal 21 Tenaga Medis Covid-19", DDTCNews, <https://news.ddtc.co.id/perubahan-mekanisme-pembebasan-pph-pasal-21-tenaga-medis-covid-19-24701>, 13 Oktober 2020
- Denny Vissaro, "", DDTCNews, <https://news.ddtc.co.id/perlApakah Semua Industri Farmasi Bisa Dapat PPN Ditanggung Pemerintah?>, <https://news.ddtc.co.id/apakah-semua-industri-farmasi-bisa-dapat-ppn-ditanggung-pemerintah-25088>, 27 Oktober 2020
- Denny Vissaro, "Begini Risiko Terlambat Lapor Insentif Angsuran PPh Pasal 25", DDTCNews, <https://news.ddtc.co.id/begini-risiko-terlambat-lapor-insentif-angsuran-pph-pasal-25-25769>, 24 November 2016
- Denny Vissaro, "Periode Pengurangan Penghasilan Alkes Diperpanjang, Apa yang Berubah?", DDTCNews, <https://news.ddtc.co.id/periode-pengurangan-penghasilan-alkes-diperpanjang-apa-yang-berubah-25392>, 10 November 2020
- Denny Vissaro, "PPh Final DTP Terlanjur Dipotong, Bagaimana Pelaporannya?", <https://news.ddtc.co.id/pph-final-dtp-terlanjur-dipotong-bagaimana-pelaporannya-26298>, 15 Desember 2020
- Denny Vissaro, "Bagaimana Kelanjutan Insentif PPh Pasal 21 DTP Tahun Ini?", DDTCNews, <https://news.ddtc.co.id/bagaimana-kelanjutan-insentif-pph-pasal-21-dtp-tahun-ini-26897>, 12 Januari 2021
- Denny Vissaro, "Ingin Manfaatkan Insentif Pajak, Harus Lapor SPT", DDTCNews, <https://news.ddtc.co.id/ingin-manfaatkan-insentif-pajak-harus-lapor-spt-27618>, 9 Februari 2021
- Denny Vissaro, "Laporan Realisasi Insentif Tahun Lalu Keliru, Masih Bisa Dibetulkan?", DDTCNews, <https://news.ddtc.co.id/laporan-realisasi-insentif-tahun-lalu-keliru-masih-bisa-dibetulkan-27758>, 16 Februari 2021
- David H. Damian dan Denny Vissaro, "Indonesia's Job Creation Law unlocks new opportunities for foreign investors and expatriates?", International Tax Review, <https://www.internationaltaxreview.com/article/b1rzh2vjnq20m/indonesias-job-creation-law-unlocks-new-opportunities-for-foreign-investors-and-expatriates>, 26 May 2021
- Denny Vissaro, "Menimbang Penerapan Alternative Minimum Tax di Indonesia", DDTCNews, <https://news.ddtc.co.id/menimbang-penerapan-alternative-minimum-tax-di-indonesia-30261>, 3 Juni 2021.
- Denny Vissaro, "Objek Cukai di Indonesia, Sudah Saatnya Diperluas?", DDTCNews, <https://news.ddtc.co.id/objek-cukai-di-indonesia-sudahkah-saatnya-diperluas-30088>, 28 Mei 2021
- B. Bawono Kristiaji, Denny Vissaro, dan Lenida Ayumi, "Tinjauan dan Rekomendasi Kebijakan atas Pelaksanaan Kewajiban Pajak UMKM dalam Ekosistem Digital: Perspektif dan Suara dari Pelaku UMKM," DDTC Policy Note (2022)
- Denny Vissaro, "Bagaimana Ketentuan PPN atas Penjualan AYDA Berupa Harta Bergerak?", Artikel DDTCNews (2022)
- Denny Vissaro, "Bagaimana Ketentuan PPN Jasa Pengiriman Paket?", Artikel DDTCNews (2022)
- Denny Vissaro, "Perluakah Indonesia Mendirikan Tax Haven?", DDTCNews, <https://news.ddtc.co.id/perluakah-indonesia-mendirikan-tax-haven-6931>, Jun 15, 2016
- Denny Vissaro, "Optimal Corporate Income Tax Policy for Large Developing Countries in an Integrated Economy", DDTC Working Paper, 2016
- B. Bawono Kristiaji dan Denny Vissaro, "Measuring BEPS and Its Countermeasures in Indonesia: A Preliminary Research Guide" DDTC Working Paper, 2016
- Denny Vissaro, "Begini Cara dan Tantangan Mengukur BEPS", DDTCNews, <https://news.ddtc.co.id/begini-cara--tantangan-dalam-mengukur-beps-9472>, Mar 2, 2017
- Denny Vissaro, "Salah Kaprah Tax Ratio", DDTCNews, <https://news.ddtc.co.id/salah-kaprah-tax-ratio-10763>, Aug 21, 2017
- B. Bawono Kristiaji dan Denny Vissaro, "Tantangan & Prediksi Penerimaan Pajak 2018", Inside Tax Edisi 39, 2017
- Denny Vissaro, "Meninjau Ulang Kebijakan P3B dan Transfer Pricing Indonesia", DDTCNews, <https://news.ddtc.co.id/meninjau-ulang-kebijakan-p3b-dan-transfer-pricing-indonesia-12498>, Apr 14, 2018
- Article: Menyasar Kriteria CFC secara Tepat Sasaran, DDTCNews, <https://news.ddtc.co.id/menyasar-kriteria-cfc-secara-tepat-sasaran-13816>, Oct 8, 2018
- Denny Vissaro, "Agenda Klasik, Pembinaan Administrasi Pajak", DDTC News, <https://news.ddtc.co.id/agenda-klasik-pembinaan-administrasi-pajak-13881>, Oct 11, 2018
- B. Bawono Kristiaji dan Denny Vissaro, "Outlook dan Tantangan Sektor Pajak di 2019", Inside Tax 40th, 2018
- Denny Vissaro, "Menimbang Progresivitas PPh OP Indonesia," DDTCNews, <http://bit.ly/2lg8bNi>, Sep 13, 2019
- Denny Vissaro, "Menimbang Arah Kebijakan Cukai Rokok," Bisnis Indonesia Newspaper, Oct 1, 2019
- Denny Vissaro, "Mencermati Insentif Pajak Principal Hub Malaysia," DDTCNews, <http://bit.ly/2YVj5Y9>, Oct 18, 2019
- Working Paper: Metode dan Teknik Proyeksi Penerimaan Pajak: Panduan dan Aplikasi," DDTC Working Paper (2019)

- Report: Indonesia Taxation Quarterly Report I-2019: Tax and Digital Economy: Threat and Opportunities (DDTC Fiscal Research, 2019)
- Denny Vissaro, "Menjaga Asa Kenaikan Tax Ratio", Pajak Magazine, 2019
- Report: Indonesia Taxation Quarterly Report Q-II 2019: Memperluas Basis Pajak melalui Objek Pajak Baru (DDTC Fiscal Research, 2019)
- Report: Indonesia Taxation Quarterly Report III-2019: Strengthening Tax Ombudsman Role in Tax System (DDTC Fiscal Research, 2019)
- B. Bawono Kristiaji dan Denny Vissaro, "Tantangan dan Outlook Pajak 2020" Inside Tax Edisi 41st, 2019
- Denny Vissaro, "Strategi Perluasan Basis Pajak di Tengah Perlemahan Ekonomi", DDTCNews, <https://news.ddtc.co.id/strategi-perluasan-basis-pajak-di-tengah-perlemahan-ekonomi-19778>, Mar 24, 2020
- Denny Vissaro, "Fasilitas Pengurangan Angsuran PPh Pasal 25 bagi Industri Farmasi", DDTCNews, <https://news.ddtc.co.id/fasilitas-pengurangan-angsuran-pph-pasal-25-bagi-industri-farmasi-20097>, 7 April 2020
- Denny Vissaro, "Covid-19, Relaksasi Pajak, dan Risiko Turunnya Penerimaan", DDTCNews, <https://news.ddtc.co.id/covid-19-relaksasi-pajak-dan-risiko-turunnya-penerimaan-20414>, 21 April 2020
- Denny Vissaro, "Surat Setoran Pajak atas PPh Pasal 21 Ditanggung Pemerintah", DDTCNews, <https://news.ddtc.co.id/surat-setoran-pajak-atas-pph-pasal-21-ditanggung-pemerintah-20641>, 30 April 2020
- Denny Vissaro, "Dapat PPh Final DTP, Bagaimana Transaksi UMKM dengan Pemotong Pajak?", DDTCNews, <https://news.ddtc.co.id/dapat-pph-final-dtp-bagaimana-transaksi-umkm-dengan-pemotong-pajak-21041>, 21 Mei 2020
- Denny Vissaro, "Apakah Pegawai yang Akan Resign Tetap Berhak atas Insentif PPh 21 DTP?" DDTCNews, <https://news.ddtc.co.id/21471>, Jun 11, 2020
- Denny Vissaro, "UMKM Tidak Berpenghasilan, Perlukah Laporan Realisasi PPh Final DTP?" DDTCNews, <https://news.ddtc.co.id/umkm-tidak-berpenghasilan-perlukah-laporan-realisasi-pph-final-dtp-21248>, Jun 11, 2020
- Denny Vissaro, "Apakah Semua UMKM dapat Manfaatkan PPh Final DTP," DDTCNews, <https://news.ddtc.co.id/apakah-pegawai-yang-akan-resign-tetap-berhak-atas-insentif-pph-21-dtp-21471>, Jun 11, 2020
- Denny Vissaro, "Penentuan Nilai Sumbangan Bencana Covid-19 sebagai Pengurang Pajak," DDTCNews, <https://news.ddtc.co.id/penentuan-nilai-sumbangan-bencana-covid-19-sebagai-pengurang-pajak-21766>, Jun 23, 2020
- Denny Vissaro, "Pengurangan Penghasilan Neto Produsen Alkes untuk Penanganan Covid-19," DDTCNews, <https://news.ddtc.co.id/pengurangan-penghasilan-neto-produsen-alkes-untuk-penanganan-covid-19-22027>, Jul 2, 2020
- Denny Vissaro, "Jurus Baru Insentif Pajak," Bisnis Indonesia, Jul 7, 2020
- Denny Vissaro, "Ketentuan PPh Pasal 21 atas Penghasilan Nonrutin Tenaga Medis Covid-19," DDTCNews, <https://bit.ly/3fvW5X8>, Jul 14, 2020
- Denny Vissaro, "Baru Dapat Insentif, Bagaimana Pajak yang Sudah Terlanjur Disetor," DDTCNews, <https://news.ddtc.co.id/baru-dapat-insentif-bagaimana-pajak-yang-sudah-terlanjur-disetor-22823>, Aug 4, 2020
- Denny Vissaro, "Pegawai Tidak Punya NPWP, Masih Bisa Dapat Insentif PPh 21 DTP?" DDTC News, Aug 18, 2020
- Denny Vissaro, "Informasi dalam Laporan Realisasi Insentif PPh Pasal 22 Impor," DDTCNews, <https://news.ddtc.co.id/agenda-klasik-pembenahan-administrasi-pajak-13881>, Sep 1, 2020
- Denny Vissaro, "Perlakuan PPh Pasal 21 DTP Dokter dengan Dua Status Hubungan Kerja", DDTCNews, <https://news.ddtc.co.id/perlakuan-pph-pasal-21-dtp-dokter-dengan-dua-status-hubungan-kerja-23923>, Sep 15, 2020
- Denny Vissaro, "Informasi dalam Laporan Realisasi Insentif PPh Pasal 22 Impor", DDTCNews, <https://news.ddtc.co.id/informasi-dalam-laporan-realisasi-insentif-pph-pasal-22-impor-23550>, Sep 15, 2020
- Report: Indonesia Taxation Quarterly Report II-2020: Tax Revenue Prospect during Economic Recovery (DDTC Fiscal Research, 2020)