

COMPREHENSIVE GUIDE FOR TAXATION IN INDONESIA

10 & 11 OCT 2024 (THUR & FRI) • 9AM – 5PM • MENARA BANGKOK BANK, KUALA LUMPUR

OUTLINE

Agenda for Day 1 (10 Oct)

1. Corporate Tax in Indonesia
 - Basis of corporate taxation and different tax regime
 - Definition of PE in Indonesia
 - Tax treatment of foreign-earned income
 - Shareholder financing, deductions and loss relief
2. Application of Withholding Tax
 - Overview of withholding tax system
 - Domestic transactions subjected to withholding tax
 - Cross border transactions subjected to withholding tax
 - Application of tax treaty provisions
3. Employees' Taxation in Indonesia
 - Regulatory basis and scope of individual taxation in Indonesia
 - Exemptions and deductions allowable and their limits
 - Expatriates Vs Local Employees
 - Common planning techniques and the use of tax treaty
4. Transfer Pricing compliance in Indonesia
 - Three-tiered TP documentation in Indonesia
 - Consequences of non-compliance with the TP requirements
 - TP compliance for intercompany service, royalty and financial transactions.

Agenda for Day 2 (11 Oct)

1. VAT Issues & Managing VAT in Indonesia
 - Legal framework of Indonesian VAT
 - VAT-able and non VAT-able objects
 - VAT invoices
 - VAT credit and refund regime
 - VAT related concessions
2. Tax Concessions in Indonesia
 - Income tax concessions
 - Tax holidays and its applications
 - Inbound investment incentives
 - Reinvestment of branch profits
 - Other reduction of tax rate – specific conditions
 - Concessions on special zones
3. Managing Tax Audit and Disputes with the Revenue Department
 - Tax authority's power of inspection / audit
 - Prescription for issuing a summons for tax audit and tax assessment
 - Offences and penalties for income tax, VAT, and transfer pricing
 - Tax objection and appeal process
 - Taxpayers' protection
4. Transfer Pricing Dispute Resolution
 - Dos and Don'ts when managing TP audits in Indonesia
 - TP audits on intercompany service, royalty and financial transactions.
5. Transfer Pricing Consensus
 - Advanced Pricing Agreement ("APA") in Indonesia
 - Mutual Agreement Procedure ("MAP") in Indonesia

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TRAINERS' PROFILE

Fabian Abi Cakra – Tax Partner, GNV Consulting Services

Fabian is a Licensed Indonesian Tax Consultant (Brevet A, B, C Level), as well as a Registered Tax Court Attorney whose still actively serving clients for their litigation cases. He graduated from the University of Indonesia majoring Tax Administration.

Before joining GNV Consulting, Fabian served one of the Big 4 Firms (Deloitte Indonesia) and a local tax consultant in Indonesia. With over 15-years professional career in tax consultancy business, Fabian has an extensive experience in serving multinational and large national clients in a broad range of industries. He has been involved in various tax compliance cases, as well as regulators audit and dispute resolutions. His advisory roles have covered a broad range of tax issues in areas from Indonesian domestic to cross-border tax issues.

Felic Setiawan – TP Partner, GNV Consulting Services

Felic is a TP Partner at GNV Consulting and also a licensed TP practitioner who owns a professional certification - Advanced Diploma in International Taxation (Transfer Pricing Module) issued by Chartered Institute of Taxation (CIOT). Felic graduated with Magna Cum Laude from the University at Buffalo, State University of New York with a Bachelor's Degree in Business Administration, Finance concentration

Before joining GNV Consulting, Felic served in the two of the Big 4 Firms, Deloitte and EY (Ernst & Young) in Indonesia, specializing in transfer pricing for more than 13 years. Felic has been actively involved in the formation and development of transfer pricing team in these firms. During Felic's professional career, he has been involved in various transfer pricing engagements, involving the preparation of transfer pricing documentation, tax-effective supply chain transformations, transfer pricing audit and dispute resolutions (i.e. objection and appeal engagements), as well as a number of unilateral and bilateral advanced pricing agreement applications and mutual agreement procedure applications. Felic has also been involved in various tax structuring or advisory and review projects, mainly covering from the transfer pricing perspectives and international tax issues.