

COMPREHENSIVE GUIDE FOR TAXATION IN INDONESIA

11 & 12 SEPT 2019 (WED & THUR) • 9AM – 5PM • ISCA HOUSE, SINGAPORE

OUTLINE

Agenda for Day 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
- 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
- Application of Withholding Tax
 - Overview of withholding tax system
 - Domestic transactions subjected to withholding tax
 - Cross border transactions subjected to withholding tax
 - Understanding the pitfalls of withholding tax and how to avoid them
 - Application of tax treaty provisions
- VAT Issues & Managing VAT in Indonesia
 - Legal framework of Indonesian VAT
 - VAT-able and non VAT-able objects
 - VAT special invoices
 - VAT credit and refund regime
 - VAT related concessions
- 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

Agenda for Day 2

- Taxation on Land and Buildings
 - Scope of land and building tax
 - Tax on land and building transfer
 - Duty on the acquisition of land and building rights
 - DIRE (Indonesia Real Estate Investment Trust/REIT) and tax saving opportunities
- Tax Issues for & Mergers & Acquisitions
 - Scope of taxation for M&A cases
 - Application of VAT
 - Appropriate holding structures
 - Tax savings opportunities
- Transfer Pricing in Indonesia
 - An update of Indonesia transfer pricing regulations – BEPS Reports Action 8-10, 13 – coverage, issues and adoption of BEPS Reports in Indonesia
 - Three-tiered transfer pricing documentation in Indonesia
 - Consequences of incompliance with the transfer pricing requirements
 - Dos and Don'ts when managing transfer pricing audits in Indonesia
 - Advance Pricing Arrangement (APA) and Mutual Agreement Procedure (MAP) in Indonesia - regulations and practice
- 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

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TRAINERS' PROFILE

Charles Oetomo – Partner Advisor-GNV Consulting Services

Charles has been providing various types of tax and customs consultation, as well as in the corporate licenses and trade regulatory issues. Prior to joining GNV Consulting, Charles has spent over 12 years with Deloitte, serving as a Partner in Deloitte Southeast Asia, based in Jakarta, Indonesia (Deloitte Tax Solutions). During his service in Deloitte, Charles headed several industry/ service lines in the areas of banking and financial services, indirect taxation and customs, as well as BMO (Business Model Optimization – supply chain rationalization) projects. As part of the firm's development initiative, Charles was also the tax learning leader in Deloitte. His experiences as an external auditor in several Big 4 Firms in the past, gave him relevant knowledge in the financial accounting area to lead the tax team of IFRS tax-related matters in Deloitte.

Charles also served the largest chemical and petroleum distributor in Indonesia as part of commercial team for some years, allowing him to gain sales, marketing and operational experiences in real sector business and supply chain management.

As a summary of his portfolio as a tax advisor, Charles has extensive experience in serving multinational and large national clients in a broad range of industries. Charles has been involved in various tax advisory, restructuring, merger and acquisition, and strategic planning projects, as well as regulators audit and dispute resolution and compliance cases. His advisory roles have covered a broad range of tax issues in areas from Indonesian domestic to cross-border tax issues.

Charles is a Licensed Indonesian Tax Consultant (Brevet A, B, C Level) and a Registered Tax Court Attorney, having graduated with a Bachelor of Finance and Accountancy degree. He is also a member of the Indonesian Tax Consultant Association.

Charles has been named by the International Tax Review in World Tax 2010 and 2011 as one of the leading professionals in Indonesia. He has also been recognized as one of 100 Global Leading Advisor by Finance-Monthly Bulletin in Year 2012.

Felic Setiawan – Director-GNV Consulting Services

Felic is a Director at GNV Consulting and also a pioneer within Indonesia's rapidly developing transfer pricing environment. 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 7 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. 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.