

TRANSFER PRICING SERVICES

2026

To produce constant
innovations in the
transfer pricing arena

International
Tax Review
(ITR), UK

World Tax
2026



FOREWORD



The last decade has seen significant developments in the international tax and transfer pricing landscape. These developments are marked by the escalating issue of base erosion and profit shifting (BEPS) resulting in decreased tax liability and double non-taxation.

As an attempt to combat BEPS, the Organisation of Economic Cooperation and Development (OECD) together with G20 countries has initiated BEPS Project which covers 15 Action Plans. Transfer pricing manipulation practice is among the main agenda addressed in the BEPS Project. Indonesia's transfer pricing practices have also been subject to changes in line with the issuance of regulations and provisions adopting current global transfer pricing developments.

Transfer pricing, however, is not an exact science. Unlike hard science that can be observed and measured, the process of determining arm's length price or profit is packed with argumentation and may inevitably lead to disputes.

In light of these developments, taxpayers are to manage transfer-pricing-related tax risks in a prudent manner. Containing facts of multinational companies' businesses, transfer pricing documentation is the starting point of risk assessments. Moreover, dispute resolution mechanisms through Mutual Agreement Procedure (MAP) and Advance Pricing Agreement (APA) must be applied effectively.

A pioneer in transfer pricing since its establishment in 2007, DDTC maintains neutrality in performing analyses pursuant to the theoretical framework, domestic regulations and international best practices. The complexity of transfer pricing issues requires in-depth analyses encompassing thorough understanding of business and multi-disciplinary approaches. Our transfer pricing team comprises highly-skilled professionals with required skills and expertise in these fields.

Our long-standing experience and accolades in transfer pricing have earned both local and global recognition. DDTC was awarded the Indonesia Transfer Pricing Firm of the Year in the Asia-Pacific Tax Awards 2021 & 2025 by the International Tax Review.


Darussalam, S.E., Ak., CA., M.Si., LL.M. Int.Tax
 Founder of DDTC

“ Our long-standing experience and accolades in transfer pricing have earned both local and global recognition.”

HOW WE DIFFER



Sets the Standards and Beyond

Our transfer pricing breakthroughs serve as a reference for academicians and stakeholders.



Multidisciplinary Expertise

Wide-ranging perspectives enable us to comprehend the complete picture of an issue and generate comprehensive conclusions that may effectively address the problem.



Robust Experience

Over the years, we have gained first-hand experience in every facet of transfer pricing.



Academics-Practice Balance

Our high standards enable us to produce results that are not only thorough, but also feasible for practical matters.



Transfer Pricing Life Cycle

We consider all aspects of transfer pricing and how to integrate sound transfer pricing policies for your company.



Understanding the Business

Our approach in performing analyses is thorough understanding of specific facts and conditions of your business.



OUR SERVICES

The uprising globalization in these modern times has resulted in the rapid growth of multinational trade and cross-border intercompany transactions. Subsequently, tax authorities worldwide are increasingly aware to defend their domestic tax bases with intense scrutiny.

In light of this, law enforcement on transfer pricing has been set up by numerous countries, including the establishment of more detailed documentation requirements, stricter penalties for non-compliant parties and the increase in information exchange among countries and transfer pricing audits.



Setting and Designing Transfer Pricing System



Maintaining and Monitoring Operational Transfer Pricing



Transfer Pricing Documentation (TP Doc)



Transfer Pricing Litigation

Some of our notable experiences:

- Designed a future-ready TP framework for a Japanese multinational in the health and beverage industry, aligning goods, services, and royalty arrangements under a cohesive structure.
- Helped a South Korean petrochemical start-up align its TP compliance with commercial realities by addressing early-stage operational inefficiencies and ensuring arm's length profitability during the ramp-up phase.
- With experience across more than 1,300 companies in 150+ industries, we prepare around 2,000 TP documentation reports each year with a practical and business-oriented approach.

“
The uprising globalization in these modern times has resulted in the rapid growth of transfer pricing issue.”



Mutual Agreement Procedure (MAP) and Advance Pricing Agreement (APA)



Benchmarking Studies



Preliminary Analysis



Navigating New Transfer Pricing Environment and Updates

- Successfully defended a UK-based multinational palm oil exporter in a cross-border TP dispute by proving the validity of forward pricing and rejecting unfounded expense corrections, resulting in a full Tax Court victory in record time.
- Represented a global textile group in securing Indonesia's first bilateral APA with the UK, establishing clarity on royalty and service fee arrangements and setting an important precedent for future cross-border TP agreements.

OUR SECTOR EXPERTISE



We engage in diverse business sectors and various transactions.”



Agriculture



Automotive



Aviation



Banking & Financial Services



Construction & Real Estate



Consumer goods & Services



Electronic Goods



Food & Beverages



Forestry



Healthcare & Pharmaceutical



Media



Mining



Oil & Gas



Online Retail & E-Commerce



Petrochemical



Pulp & Paper



Tech & Telecoms



Tobacco Industry



Tourism



Shipping

and Others.

OUR ACHIEVEMENTS

We have a proven track record and acknowledgment both domestically and internationally.

5+ YEARS
RANKED
ITR WORLD TAX

2026
ITR WORLD TAX
TOP TIER FIRM

2026
ITR WORLD TAX
HIGHLY REGARDED

2026
ITR WORLD TAX
NOTABLE

TRANSFER PRICING	GENERAL CORPORATE TAX	TAX CONTROVERSY
Tax 1	Tax 1	Tax 1
DDTC	DDTC	DDTC
Tax 2	Tax 2	Tax 2
Tax 3	Tax 3	Tax 3
Tax 4	Tax 4	Tax 4
ITR WORLD TAX	ITR WORLD TAX	ITR WORLD TAX
2026	2026	2026

2026
ITR WORLD TAX
WOMEN IN TAX LEADER

DDTC is recognized as Top Tier Firm in the World Tax 2026 by International Tax Review (ITR), UK



- Danny Septriadi is recognised as Highly Regarded Transfer Pricing Practitioner 2026
- Romi Irawan is recognised as Notable Transfer Pricing Practitioner 2026
- Yusuf Wangko Ngantung is recognised as Highly Regarded Transfer Pricing Practitioner 2026
- Veronica Kusumawardani is recognised as Notable Transfer Pricing Practitioner and Women in Tax Leader 2026

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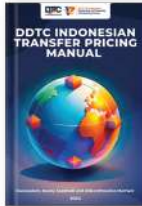
As a research, technology and knowledge-based tax institution that sets the standards and beyond, as well as a centre of a number of taxation activities units, DDTC has received a series of prestigious accolades at international and domestic levels, for instance, being named the number 1 in the Indonesian transfer pricing area in Indonesia and conferred world-class awards for our professionals from the ITR, the Law Reviews, Expert Guides and many more.

OUR PUBLICATION

DDTC'S BOOKS ON TRANSFER PRICING



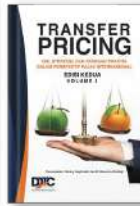
IBFD, The Netherlands,
2014-2024



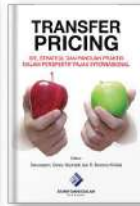
2024



2023



2022



2013



2008

Books



Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional (Second Edition – Vol 2)

Focuses on providing a thorough, up-to-date and in-depth overview of transfer pricing issues for special transaction schemes, corporate strategies in transfer pricing, procedural and legal aspects as well as contemporary reflections and developments.

We are a local tax institution with **global knowledge**

Domestic



16 Master Degrees in Accounting, Taxation, Law, Business, and Economics from leading universities in Indonesia

International



15 Advanced Diplomas in International Taxation (ADIT) of the Chartered Institute of Taxation (UK)



1 Certificate Holder of ITC Leiden South-East Asia Program in International Tax Law (Netherlands)



22 Certificate Holders of International Tax Certificate from the Chartered Institute of Taxation (UK)



6 Master Degrees in International Taxation from leading university abroad



1 Bachelor Degree (LL.B) in Taxation Law (Fiscal Reccht) from Leiden University (Netherlands)



26 Certificate Holders of Transfer Pricing from Chartered Institute of Taxation (UK)



1 Advanced Professional Certificate in Transfer Pricing (APCTP) from IBFD, the Netherlands

We actively engage in emerging taxation issues on **the international stage**





We create warmth and kinship in our office environment in order to achieve our vision and missions. Dedication and commitment from our employees are represented by many events we have held internally."



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