

TAX COMPLIANCE & LITIGATION SERVICES

2026

To render top-notch
and comprehensive
tax services

International
Tax Review
(ITR), UK

World Tax
2026



FOREWORD



Amidst Indonesia's substantially and rapidly changing tax landscape, taxpayers are faced with the risk of lacking tax certainty. Amendments to the Indonesian tax laws have resulted in regulatory changes on strategic and technical levels. Adjustments in terms of tax administration and compliance imminently ensue such changes.

The law changes, inevitably, may lead to tax asymmetries and complexities and in the long run, incurs additional compliance costs. Such unprecedented changes also pose other risks, to name a few, the required time for adaptation, technical ambiguities and possible multiple interpretations by the tax authorities and taxpayers.

We strongly believe that the government aims to improve our tax system with these reforms. In respect of these changes, however, taxpayers are to manage tax risks properly. DDTC views the dynamic changes to the tax landscape as a necessity. We, therefore, are ready to help you adapt, assist in tax compliance-related activities, minimize risks and encourage tax certainty without further ado.

DDTC Compliance and Litigation foresighted professionals are highly-skilled experts with years of vast experience in providing exceptional services to all stakeholders. In rendering all of our services, we uphold integrity and sound business ethics. Our continuously growing client base and domestic and global reputation evidence our dedication to hard work and high-quality and personalized services for clients. It should come as no surprise that DDTC was named the Top Tier Firm by International Tax Review, UK. Alongside the recognition, DDTC was also awarded Indonesia Tax Dispute Firm of the Year in 2024.

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



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OVERVIEW

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Supporting compliance, mitigating risks and resolving disputes pursuant to tax laws and tax justice."

DDTC Tax Compliance and Litigation Services

is a part of DDTC Consulting and DDTC, a firm with a wide range of highly beneficial tax services for its stakeholders. In addition to offering one-stop tax services focusing on tax advisory, tax compliance, assurance and tax litigation, we support your tax issues, thereby, you may sit back, relax and focus on the most important matter, your business.

All of our services comply with local legislation and regulations. Whenever deemed required, we enhance our services with knowledge of tax principles, theories, international guidelines, scholar opinions and tax cases, both domestic and international.

We believe that rendering top-notch tax services to our clients serves more than a commercial purpose. We are passionate about supporting tax compliance, tax certainty and tax justice. Instead of condoning injustice, we are fully committed to protecting taxpayers from such. Tax injustice is, in essence, against our DDTC Business Ethics and Core Values.

We have established strong procedures, code of conduct and work values to ensure that our professionals demonstrate their skills and expertise to the highest standards. We take pride in our work that is presented at the highest level, better than all the rest.



OUR SERVICES



HNWI and Expatriate Taxes

We specialise in services to High-Net Worth Individuals (HNWI) and expatriates in a variety of industries. Our services include:

- Taxpayer ID Registration and De-Registration
- Individual and Expatriate Tax Return Preparation Services
- Individual and Expatriate Tax Dispute and Litigation Support
- Residency, Ownership and Business Structuring Tax Advisory



Employment Tax Services

DDTC provides Employment Tax Services to help businesses manage payroll and comply with Article 21 Income Tax (PPH 21) regulations, minimizing errors and reducing administrative burdens. Our services include:

- Employee Payroll Calculation
- Employee Payroll Payment
- Employee Social Security (BPJS Ketenagakerjaan) and Health Insurance (BPJS Kesehatan) Measurement
- Monthly Payslip Provision
- Article 21 Withholding Tax Compliance



General Tax Services

Tax has become a key business issue amid the ongoing global tax reset. DDTC helps businesses navigate domestic and international tax matters, including cross-border transactions and their tax implications.

In general, we provide several tax services such as:

- VAT Compliance and Advisory
- Withholding Tax (Non-Employment) Compliance and Advisory
- Corporate Income Tax (CIT) Compliance and Advisory



Tax Compliance Assurance

We provide comprehensive tax compliance research services designed to provide additional values, which may increase the assurance level of your tax compliance. We apply several methods to review tax compliance, as follows:

- Agreed upon Procedure (AuP) Tax Engagement or Diagnostic Tax Review
- Tax Due Dilligence



Tax Controversy

- Tax Audit Support
- Tax Objection Support
- Mutual Agreement Procedure (MAP)
- Tax Lawsuit, Appeal and Civil Review Litigation Cases
- Expert Witness



Customs Dispute & Litigation

DDTC supports clients throughout customs audits and appeals by evaluating audit adjustments, preparing legal defenses, and representing clients in court. Our expertise covers customs valuation, HS Code interpretation, and customs facilities.



Tax Consulting & Structuring

We will assist you gain a clear comprehension of tax regulations which apply to your business, and provide strategies which will foster the innovation and growth of your business.

- The range of services we offer comprises:
- Independent Tax Opinion (Tax Analysis)
- Tax Planning and Structuring



Tax Risks Assessment & Management

Tax risks management is pivotal for any company. Consequently, tax risk management is required to determine tax risk management policies, tools for risks assessment and the latest mitigation. We are at your service to establish, manage and evaluate tax risk management more effectively.

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.

WHY WE DIFFER



Academics-Practice Balance

Delivering solutions that are both technically rigorous and practically feasible.



Cooperative Compliance Paradigm

Building modern tax solutions through trust, transparency, and collaboration.



Robust Experience

Contributing to the development of Indonesia's tax landscape for years.



Professionalism

Maintaining the highest standards through strong values and expertise.



Comprehensive Data & Literature

Leveraging extensive data and insights to solve complex tax issues and international.



Integrity

Upholding integrity, accountability, and ethics in every engagement.

Some of our notable experiences:

- Assisted a **Chinese conglomerate manufacturing home appliances in a VAT and WHT investigation on reimbursements.**
- Supported a **French multinational beauty and personal care company in a full-scope tax audit**, reducing a massive correction by 98%.
- Assisted a **leading global healthcare company in defending the deductibility of litigation expenses from a commercial dispute.**
- Represented a **leading Japanese electronics manufacturer in challenging a reclassification of transactions subject to WHT.**
- Represented a **leading South Korean multinational electronics company in concluding bilateral MAP between competent authorities regarding dispute of royalty payments.**

OUR APPROACH

I

Issues

regarding substantial correctness in imposition of tax and the evidence required

R

Regulations and References

that can be used to analyze the issues at hand. Including Boolean search of court cases

E

Evidence

that would be required in substantiating material accuracy and correctness

A

Analysis

and argumentation developed to address the issues at hand based on regulations and available references and evidence.

C

Conclusion

To conclude whether the imposition of taxes has met the substantial criteria and there is sufficient evidence.

We are a band of professionals with superior expertise and vast experience with highly acclaimed results that are locally and globally recognized.

We have established strong procedures, code of conduct and work values to ensure that our professionals demonstrate their skills and expertise to the highest standards and beyond.



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



DDTC has been awarded the Indonesia Tax Dispute Firm of the Year at the Asia-Pacific Tax Awards 2024 by ITR, UK.



- Darussalam is recognised as Highly Regarded General Corporate Tax Practitioner 2026
- Danny Septriadi is recognised as Highly Regarded Indirect Tax Practitioner 2026
- David Hamzah Damian is recognised as Notable Tax Controversy Practitioner 2026
- Ganda Christian Tobing is recognised as Notable Tax Controversy Practitioner 2026
- Rihyan Juli Asyir is recognised as Tax Controversy Rising Star 2026



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.

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)



6 Master Degrees in International Taxation from leading university abroad



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



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



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



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



26 Certificates Holder of Transfer Pricing from Chartered Institute of Taxation (UK)

“Beyond solving issues, we help clients turn every change into an opportunity.”

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