



Sets the Standards and Beyond

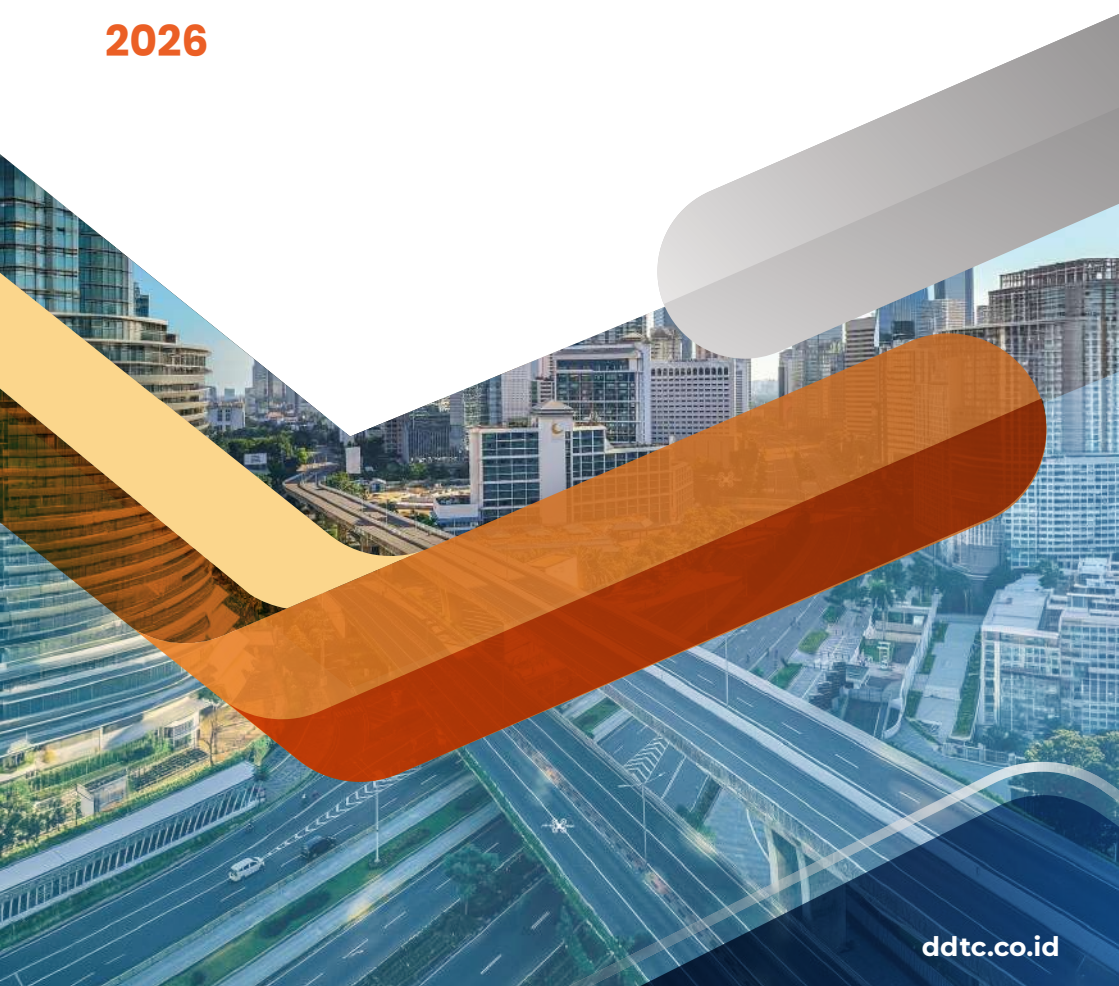


DDTC Fiscal Research & Advisory

EMPOWERING ADAPTIVE TAX STRATEGY

To Shape Sustainable and Forward-looking Tax Strategies

2026





FOREWORD

The global economy and tax landscape are evolving faster than ever. Rapid digital transformation, cross-border business activities, and continuous regulatory developments have created new challenges for businesses, governments, and other stakeholders in navigating taxation.

Today, taxation is no longer viewed merely as a compliance obligation. It has become an essential aspect of business sustainability, governance, and strategic decision-making. As regulations continue to develop at both domestic and international levels, the need for adaptive and forward-looking tax strategies becomes increasingly important.

In response to these developments, DDTC Fiscal Research & Advisory is committed to helping stakeholders adapt to the changing tax environment. Supported by multidisciplinary practitioners with extensive experience in taxation, law, and economics, we provide comprehensive services ranging from tax assistance and strategic advisory to the development of tax compliance grand designs and sustainable tax governance frameworks.

Beyond assisting businesses, we are also prepared to support government institutions and public sector bodies in designing, evaluating, and improving taxation schemes and policies. From local taxation matters to international tax developments, we strive to deliver practical, insightful, and tailored solutions that answer the needs of today while anticipating future challenges.

At DDTC Fiscal Research & Advisory, we believe that effective tax management requires not only technical expertise, but also the ability to anticipate change and transform complexity into strategic opportunities. We are committed to becoming a trusted partner for all taxation stakeholders in navigating an increasingly dynamic global environment.

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

DDTC FISCAL RESEARCH & ADVISORY AT A GLANCE

DDTC Fiscal Research & Advisory (FRA) is a center for fiscal research, policy analysis, and tax advisory that combines academic rigor with practical business insights. Supported by multidisciplinary practitioners with extensive experience in taxation, economics, and law,

DDTC FRA delivers adaptive and forward-looking solutions for businesses, government institutions, and other stakeholders. We understand that tax regulations, economic dynamics, and business environments continue to evolve rapidly across jurisdictions. Through strategic advisory, tax compliance frameworks, and policy support, we help clients navigate these changes at both local and international levels.

Tax Diagnostic Review

Tax Risks Monitoring

Tax Scheme & Business Plan

Tax Law Surveillance & Analysis

Fiscal Incentive & Tax Facility Support

Tax Policy Research & Advocacy

Fiscal Survey

Your Every Other Need

Our Featured Services

Tax Policy Research and Advocacy

To ensure a balanced tax system



Tax policy research

When business challenges stem from gaps in the existing tax system, a broader policy approach may be required. We provide in-depth research and analysis on current and emerging tax policy issues, tailored to your specific business concerns and industry dynamics.



Ex-ante tax certainty

Tax regulations often struggle to keep pace with rapidly evolving business models and transactions. We help stakeholders identify emerging issues, assess regulatory implications, and formulate practical policy recommendations grounded in strong business understanding.



Fiscal incentive and facility support

Many businesses are unaware of the tax incentives and facilities available to them—or how to maximize their benefits. We assist clients in identifying opportunities and navigating the process to ensure incentives are utilized effectively and strategically.



Tax advocacy

We provide tax advocacy services aimed at evaluating and communicating tax policy issues based on the principles of legal certainty, equity, efficiency, revenue adequacy, and flexibility.



Many stakeholders still view tax policy-making as an area insulated from public participation. At DDTC, we believe otherwise. Research-based and academically grounded input helps governments formulate better policies, while ensuring that taxpayers' perspectives contribute to more practical and sustainable solutions."



B. Bawono Kristiaji, S.E., M.S.E., M.Sc. IBT., BKP., ADIT.

Senior Partner, DDTC Fiscal Research & Advisory

Bawono earned a Master's degree in International Business Tax & Economics from Tilburg University and is a recipient of the Albert J. Rädler Medal 2015 for the best tax thesis in Europe. He is a licensed tax consultant and ADIT certified by the CIOT, United Kingdom. He also completed the Comparative Tax Policy & Administration program at Harvard Kennedy School.

Our Featured Services

Guidance on International Tax Planning and Anti-avoidance Rules (GUITAR) Risk Assessment

Global commercial success depends on navigating cross-jurisdictional tax systems

As businesses expand across jurisdictions, interactions between different tax systems become increasingly complex. Understanding international tax exposure and anti-avoidance risks is essential to maintaining sustainable and efficient business operations.

Our services include:

- Reviewing cross-border transactions, schemes, and arrangements from both legal and economic substance perspectives
- Analysing the potential impact of international tax provisions and anti-avoidance rules, including Indonesia's international tax cooperation frameworks
- Conducting quantitative assessments on risk probability, potential tax costs, and the magnitude of tax exposure arising from transactions and arrangements
- Providing scenario-based analysis and strategic recommendations to support corporate decision-making and risk prioritization



Cross-border business expansion undoubtedly creates significant commercial opportunities. However, understanding the interaction between tax systems across jurisdictions is crucial to avoiding unexpected double taxation risks while ensuring efficient tax outcomes."



Denny Vissaro, S.E., M.S.E., M.A., BKP., ADIT.

Senior Manager, DDTC Fiscal Research & Advisory

Denny obtained his Master's degree in Economics of Development from Erasmus University Rotterdam and is ADIT certified by the CIOT, United Kingdom. He is as well a certified Tax Consultant. He has participated in various international tax policy courses and seminars organized by institutions including Maastricht University and the Tax Policy Center of the University of Lausanne.

Our Featured Services

Global Minimum Tax Assessment and Compliance

Start Your GMT Readiness Check

The implementation of the OECD Two-Pillar Solution will significantly reshape the international tax landscape and affect multinational enterprise (MNE) groups across jurisdictions. As regulations continue to evolve, businesses are required to strengthen their readiness from both compliance and operational perspectives.

How we can help

- Simulations and fiscal projections under the GMT regime
- Safe harbour assessment and testing
- Compliance, documentation, and operating model support
- Global monitoring and benchmarking studies
- GMT impact assessment on tax incentives
- Strategic support for business taxation decision-making

The implementation of the Two-Pillar Solution also demands stronger intercompany coordination, particularly in relation to data management, tax governance, transaction arrangements, reporting obligations, and contractual alignment across jurisdictions.

“The GloBE Rules should not merely be simplified to effective tax rate calculations and top-up tax assessments. More importantly, they create the need for capacity building, global data management, supply chain evaluation, and stronger tax compliance processes across every jurisdiction in which multinational enterprises operate.”



Hamida Amri Safarina, S.H., BKP., ADIT.

Assistant Manager, DDTC Fiscal Research & Advisory

Hamida holds a Law degree from Universitas Gadjah Mada and is ADIT certified from the CIOT, United Kingdom. She is a licensed tax consultant and advocate. She has participated in various international courses and seminars organized by global institutions including CFE Tax Advisers Europe and the Asian Development Bank Institute.

Our Featured Services

Cooperative Compliance Mechanism and Tax Control Framework

From confrontation to collaboration, from litigation to mitigation

The implementation of Cooperative Compliance Mechanism (CCM) and Tax Control Framework (TCF) continues to gain global momentum. Following international trends, the Indonesian Tax Authority has also included CCM/TCF implementation within its Strategic Plan 2025–2029, signaling a significant shift toward a more transparent and collaborative tax environment.

For eligible taxpayers, CCM/TCF presents an important opportunity to obtain greater tax certainty while strengthening governance and risk management. As a starting point, businesses need to establish a robust tax function supported by clear strategies, governance structures, accountability frameworks, business processes, technology support, and standard operating procedures capable of identifying and managing tax obligations throughout the business cycle.

However, strong governance alone is not sufficient. The testing process and outcomes of a company's tax governance model must also ensure minimal deviations, errors, and compliance risks. We are here to help businesses build sustainable tax assurance frameworks and minimize future tax controversies.

“A compliance paradigm built on trust and transparency is becoming inevitable. To align with this development, taxpayers need to establish strong internal control systems and tax assurance frameworks across their entire business processes.”



Syadesa Anida Herdona, S.I.A., BKP.

Senior Specialist, DDTC Fiscal Research & Advisory

Syadesa holds a degree in Fiscal Administration and specializes in monitoring tax regulatory developments and policy changes. She has been involved in various Global Minimum Tax (Pillar Two) projects, tax diagnostic review, employee benefit and fringe benefit tax, as well as research and advisory projects related to VAT in various sectors.

Our Featured Services

National and Subnational Tax Retainer Services

Your Tax Solution, All Year Around

As tax regulations continue to evolve rapidly, businesses require reliable and responsive support to maintain day-to-day compliance and manage emerging tax issues effectively. Our retainer service provides continuous access to practical tax guidance tailored to your operational needs. What we deliver

- Swift and written solutions with guaranteed 24-hour responses and actionable guidance
- Credible and reliable analysis aligned with current regulations and supported by practical legal interpretation
- Comprehensive references backed by case law, cross-cutting tax issues, and in-depth review
- Extensive national and subnational tax coverage, supported by Perpajakan DDTC and a database containing more than 500 subnational tax law documentations



In many cases, the most challenging tax issues are not necessarily determined by the scale of their impact on the business. The greater challenge lies in ensuring consistency in day-to-day tax compliance while remaining adaptive to rapidly changing regulations."



Rinaldi Adam Firdaus, S.E., BKP.

Senior Specialist, DDTC Fiscal Research & Advisory

Rinaldi holds a degree in Accounting and has experience in tax accounting, tax and businesses restructuring, and tax compliance. He has been involved in various research and advisory projects across industries, including e-commerce, mining contractors, manufacturing companies, plantations, and others. He also actively contributes tax articles to DDTCNews.

WHY WORK WITH US

As a boutique tax research and advisory institution with global knowledge and recognition, DDTC FRA combines multidisciplinary expertise, strategic insight, and practical experience to help businesses and public sector institutions navigate evolving tax and economic landscapes.

Our experts possess a deep understanding of international and domestic tax developments, business dynamics, and policymaking processes. Backed by a proven track record, we have earned recognition and trust both domestically and internationally.



DDTC has been nominated for 5 consecutive years at the Asia-Pacific Tax Policy Firm of the Year by ITR, UK.

Our portfolio reflects DDTC FRA's growing recognition and credibility at both domestic and international levels.

Through multidisciplinary expertise and practical, research-based approaches, we have supported businesses and government institutions in addressing complex tax and policy challenges.

Discuss your needs with our experts



+62 811-1887-812



fra@ddtc.co.id

POWERED BY DDTC'S INTEGRATED TAX ECOSYSTEM

DDTC FRA is supported by DDTC's integrated ecosystem of taxation knowledge, research, and information resources—allowing us to deliver insights and solutions that are comprehensive, timely, and research-driven.



One of our key supporting assets is the **DDTC Library**, home to 4,700+ tax literatures and references from around the world. The collection consists of international books, tax journals, policy reports from international organizations, and various other tax publications across more than 35 categories, including international taxation, transfer pricing, tax law, tax research, and fiscal policy.



DDTC FRA is also supported by **DDTCNews**, a tax-focused media and journalism platform that has consistently covered domestic and global tax and economic developments for more than a decade. Upholding fact-based journalism, DDTCNews reporters are also equipped with taxation certifications to ensure depth and accuracy in every publication.



In addition, DDTC FRA leverages **Perpajakan DDTC**, DDTC's digital tax reference database that enables efficient access to tax regulations, tax court and Supreme Court decisions, books, and curated tax articles through advanced search and filtering features.

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



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

DDTC also actively contributes to and leads taxation discourse through the publication of books and other thought leadership materials on taxation.



DDTC's expertise has been globally recognized and acknowledged through various international awards, accolades, and industry recognitions.

Menara DDTC

Jl. Boulevard Barat Raya Blok XC 5-6 No. B
Kelapa Gading Barat, Kelapa Gading
Jakarta Utara 14240 – Indonesia
Phone: +6221 2938 2700
Fax: +6221 2938 2699

DDTC – Holland Village Jakarta

Lantai 31 Unit 11
Lippo Tower Holland Village,
Jl. Letjend Suprpto Kav. 60 No. 1 RT. 10 RW. 7,
Kelurahan Cempaka Putih Timur, Kecamatan
Cempaka Putih Timur, Jakarta Pusat 10510

DDTC Surabaya

Pakuwon Center 23rd Floor
Jl. Embong Malang No.1
Kedungdoro, Tegalsari, Surabaya
Jawa Timur, 60261 – Indonesia

