

**Deloitte.**



# Deloitte Tax Update Seminar

Wednesday, 11 November 2015  
8:30 AM – 2:00 PM  
(Registration starts at 7:30 AM)  
Mandarin Oriental Hotel Jakarta

Investment: Rp 1.000.000,-/person (inclusive VAT)

## Event Program

- Registration
- Opening Remarks
- **Session 1: Sunset Policy and Tax Audit / Verification Regulations**

There has been a campaign from the Indonesian tax authority regarding the second sunset policy in this year. In this seminar, we will share about recent developments on the sunset policy facilities and comparison with the previous sunset policy. We will share also the recent development on tax audit/verification which covering new regulation on the tax audit procedures and the Supreme Court decision on tax verification.
- **Session 2: Update on Immigration Law**

We will share about recent developments from the Ministry of Manpower on procedures and requirements for employing expatriates in Indonesia. This recent new regulation provides a more detailed list of the types of activities that require a work permit and several other important points, such as the work permit requirement for non-resident Directors/Commissioners and business travellers, and the employee ratio requirement. We will also share the implementation of these new developments.
- Coffee Break
- **Session 3: Transfer Pricing**

We will discuss the latest transfer pricing developments in relation to the following: (1) OECD's BEPS Guidance on Action 8 and 13; (2) Debt-to-Equity Ratio regulations; (3) APA and MAP regulations; and (4) latest transfer pricing audit trends.
- **Session 4: Fixed Asset Revaluation and Debt to Equity Ratio**

Indonesian Government has just recently launched a regulation No 191/PMK.010/2015 regarding the fixed asset revaluation that provides opportunity for taxpayers to increase asset value in this economic downturn. Additionally, the Government has also issued regulation no 169/PMK.010/2015 on debt to equity ratio 4:1 which may lead to non deductibility of borrowing cost such as interest and foreign exchange loss. We will discuss about items that taxpayers need to know before applying this regulation and how this regulation can be used to help manage your tax risk.
- Closing Remarks
- Lunch
- Tax Clinic (Q&A will be accommodated in this session)

## Speakers



**Heru Supriyanto, Tax Partner, Deloitte Indonesia**

Heru has over 24 years experience in tax which is 5 years as a government tax auditor and 19 years as a tax consultant with Big 4 accounting and consulting firm. He has extensive experiences in serving broad range of multinational and large national clients; manufacturing and consumer goods companies, media / entertainment companies and telecommunication companies.

He has involved in various advisory on restructuring, M&A, tax planning projects, tax compliance and tax dispute resolutions (i.e., tax audit, objection and appeal). In particular he has been involved in undertaking various tax reviews and due diligence projects. His experience is also including dealing with local tax and land/building tax.



**Irene Atmawijaya, Tax Partner, Deloitte Indonesia**

Irene has an extensive experience in serving corporate clients for various Indonesian corporate tax matters before focusing herself on individual taxes for the last 15 years. She has been involved in various types of assignments in relation to individual taxes and global mobility, such as employer and individual tax compliance, corporate tax consideration in relation to assignment related tax issues, structuring of reward and benefit packages, and employee equity plans. Irene holds a tax consultant license and has been representing clients in tax dispute resolution in the Tax Office.



**Carlo Llanes Navarro, Tax Senior Technical Advisor, Deloitte Indonesia**

Carlo L. Navarro is a Senior Technical Advisor in Deloitte Indonesia who specializes in transfer pricing, international corporate re-structuring and planning, cross-border taxation, and tax-effective supply chain transformations. Before joining Deloitte, Carlo has led transfer pricing and international tax practices of a Big 4 firm and has over 17 years of experience working in various jurisdictions in Southeast Asia as an International Tax and Transfer Pricing practitioner, giving him practical experiences in dealing with Tax Authorities of these countries.

He has assisted clients in various phases of transfer pricing engagements, starting from planning, documentation, audit defense to negotiating APAs and MAPs. As a recognized subject matter expert, he has published various articles in international tax journals, covering issues on permanent establishments, taxation and transfer pricing aspects of business re-structuring, and the latest developments in the area of transfer pricing in Southeast Asia.

He completed his post-graduate studies at Harvard Law School, Harvard University, Cambridge, Massachusetts, USA and his law and political science degrees with honors from the University of the Philippines. In 2011, he was voted by Expert Guides as a leading TP advisor in Indonesia in its Guide to the World's Leading Transfer Pricing Advisers. He is recognized by World Tax (2013), a publication of the International Tax Review, for his market leading transfer pricing expertise.





**John Lauwrenz, Tax Partner, Deloitte Tax Solutions**

John has more than 13 years of experience as a tax professional, and he has served major multinational companies in various industries, particularly in the energy sector. Specifically in the oil and gas sector, he has advised and rendered M&A assistance for IOCs, NOCs and independent oil companies. He has been involved in various advisory work on restructurings, M&A transactions, tax planning projects, and he has undertaken various tax reviews and due diligence projects. He has considerable experience in handling tax audit and litigation cases, which involve settlement of disputes at the Tax Office and the Tax Court levels. John leads Deloitte Indonesia's M&A Tax practice.



**Balim, Tax Director, Deloitte Tax Solutions**

Balim is a Director in Deloitte Indonesia's Transfer Pricing group and is based in the Jakarta office. Prior to joining Deloitte, Balim was associated with the Directorate General of Taxation (DGT) for 23 years as a Supervisor (Head) for tax auditors for tax/ transfer pricing matters.

He was the primary drafter of the Intangible Assets section of Indonesian Audit Transfer Pricing Guideline (PER-22 and SE-50). In the last six years of his career with DGT, he was the transfer pricing tax audit supervisor. During this time, he dealt with many cross-border transactions and also served as an advisor of DGT before the tax court as well as a national advisor for Transfer Pricing Audit, Advance Pricing Agreement, and Mutual Agreement Procedure. He was instrumental in handling several international tax disputes and in dealing with multinationals on tax/ TP issues.

He also represented the DGT in the Transfer Pricing and Custom Valuation Course in Seoul, South Korea in 2013. Besides the above, Balim has conducted many in-house trainings for auditors & DGT. He has also been a regular speaker for many in-house and external seminars on Transfer Pricing.



**Dionisius Damijanto, Tax Partner, Deloitte Indonesia**

Dionisius Damijanto has more than 17 years experiences as a tax consultant. He has advised a significant number of large multinational companies from various industries with a focus on banking and financial service. He also heavily involved on restructuring, financing, M&A and other tax planning projects in Indonesia. His advisory roles have covered a broad range of tax issues in areas ranging from Indonesian domestic to cross border tax issues. He also has extensive experience in assisting clients in tax dispute cases, including representing clients in the Tax Court.



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## Delegate Details

Surname \_\_\_\_\_ Mr/Mrs/Ms

First name \_\_\_\_\_

Position / Department \_\_\_\_\_

Company \_\_\_\_\_

Industry \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

City \_\_\_\_\_ Postcode \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Mobile Phone \_\_\_\_\_ Email \_\_\_\_\_

Signature,

( \_\_\_\_\_ )

Date

Would you like to join the Tax Clinic?  Yes  No

What topic would you like to discuss in the Tax Clinic?

\_\_\_\_\_

\_\_\_\_\_

### NOTE:

- Please use one registration form for each participant. Photocopy of registration form is acceptable.
- There is no cancellation once we have received the registration form.
- Fees will not be refunded. Replacement is permissible with substitute attendees.

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BCA KCP MD Tower Branch  
Jl. Setiabudi Selatan No. 7  
Jakarta Selatan 12920

IDR A/C No. 570-030-4151  
SWIFT Code: CENAIDJA

Payment deadline: 10 November 2015  
Please fax/email your transfer payment slip.

For further information, please contact:

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Registration deadline: 9 November 2015