



INATAX Indonesia

# Company Profile

*Grow Together*



[www.inatax.co.id](http://www.inatax.co.id)

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# In Brief

In today's global markets, competition, regional and domestic issues have resulted in unprecedented levels of regulation, all of which companies need to be aware of. Taxation and business laws and regulations now are the number one regulatory concern of the CEO, and are driving demand for proper internal controls and robust financial reporting processes to satisfy regulators and stakeholders.

Clients engage INATAX because we understand the business and economic environment, and we combine this with specialist knowledge. We help you navigate this complexity so that you can achieve your business objectives by reducing task risk and meeting your compliance obligations and improve business and operating performance in a tax-efficient way.



## Grow Together

Our philosophy is that we grow together with our clients. For us, this means developing in two dimensions, both horizontally, by adding services, and vertically, by improving our expertise.

We aim to build relationships with our clients based on mutual respect and friendship to be able to work together for both parties' mutual benefit.

# What makes us different:

## INATAX approach to dealing with clients means:



Simplifying business problems in the context of the client's business.



Combining our experience to produce advice to strengthen the client's business bargaining power, and increasing clients' cost efficiency, especially in tax matters.



Proposing a comprehensive solution, which is beneficial to clients and secures the business legality and enforceability of the transaction.



Providing business advice in consideration of commercial, technical and procedural aspects as well as the client's wishes.



Conducting tax due diligence pursuant to any scope of work determined by clients.



Supporting our professional services, we develop our custom integrated consulting systems which is very powerful to satisfy our client expectations and enrich our service experience.



## Vision

Our vision is to become a leading Indonesian and regional consulting group with a personal touch and international quality standards.

# Value

- Our values create a sense of shared identity within the INATAX and define what we stand for and how we do things. Our values help us to work together in the most effective and fulfilling way. Our values are at the heart of our Code of Conduct, which defines the standards of ethical conduct we require of our staff.
- We act with integrity
- We are constantly striving to uphold the highest professional standards, provide sound advice and rigorously maintain our independence.
- We work as a team
- We bring out the best in each other and create strong and successful working relationships.
- We seek the facts and provide insight By challenging assumptions and pursuing facts, we strengthen our reputation as trusted and objective business advisors.
- INATAX helps businesses respond to changes in the global economy. We are also committed to providing an environment where our people can flourish and contribute to a sustainable world.



# Our Culture

The INATAX culture is rooted in our values. Our integrity and policy of open and honest communication builds trust and collaboration, while our exibility and diversity creates a culture in which people share knowledge freely, bringing out the very best in each other. Asked why they choose to work with INATAX, many clients talk about our high level of professional ethics, our loyalty and our approachability. Our employees benefit from this forward-thinking approach. A critical element of INATAX's vision is to be recognized as employers of choice – to recruit, retain and develop the very best people.

This allows our people to flourish both as professionals and as individuals – to enjoy a challenging career and get the most from their personal lives. They do so knowing that they are part of a responsible and positive culture that extends beyond them into the greater business, social and natural environment.

The role of business advisors in Indonesia is constantly evolving. Recognizing this ever-changing role, INATAX strives to remain informed on the latest tax, legal and financial regulations, political and socio-economic developments to provide advice of the highest caliber. INATAX understands the dynamic setting that its consultants play in facilitating our client's access to policymakers, regulators, and government agencies. Our tax advisors use their skills and knowledge of Indonesian business practices to create customized tax solutions.

# Our Services

## TAX SERVICES

### Tax Compliance Services

INATAX will help you to prepare and fulfill your tax liability including monthly and annually tax reporting. Tax Compliance Service is one of INATAX services.

### Tax Litigation Services

In this services, INATAX would be happy to assist you in handling tax audit process, objection, appeal before Tax Court and also extra judicial review before Supreme Court.

These what INATAX can do on Tax Litigation areas are:

1. Review the relevant supporting documents and/or reconciliations due to the transactions mitigating tax exposure during tax audit.
2. Formulate a strategy for dealing with the tax authorities and prepare the letter needed.
3. Represent the company and monitor the tax audit process, during the tax objection process and the court hearing sessions

### Tax Review Services

We can conduct a Tax Diagnostic Review to identify and evaluate risk. By doing Tax Diagnostic Review, we can provide reports and recommendations for company's compliance with the prevailing tax laws and regulations, company's potential exposure to tax assessments and penalties. It also improving the company's tax administration system. Tax Diagnostic Review based on:

1. Operational Tax Reviews: Reviewing of company's operational for tax purpose.
2. Agreement Tax Review: Reviewing agreement between client's and third party for tax purpose.
3. Case Tax Reviews: Reviewing and studying the client's case with supporting documents, records and reconciliations to evaluate and measure the probability of next step action of audit, objection and appeal in tax court.

### Tax Advisories Services

We provide advice on the tax implications on the contemplated structure or agreement such as tax accruals/computation, review of tax impact on corporate actions and major transactions and tax planning. As your tax advisor, we also formulate a strategy to minimize the company's tax cost.



## **Non Dispute Liaison**

We can be your trusted liaison for claiming tax facilities such as tax holidays/rate deduction facilities, merger at book value decree, fixed assets revaluation decree, exemption/reduction of monthly corporate/individual tax installments, special purpose tax clearance, ruling for a particular tax treatment/issue, and any other tax facilities. Our other commitments as well as handling non dispute liaison are:

1. Assist in obtaining specific rules from the Indonesian tax authorities.
2. Process tax exemption and reduction requests for Article 22 withholding tax on imports, Article 25 monthly installments and Article 23 withholding tax and exemption from VAT on capital goods.

## **Tax Coaching/Training**

Tax Coaching usually called as tax training. By tax coaching, INATAX team provides structured materials to enhance your tax officers understanding on taxation area. For further information about our Tax Coaching service, please contact us by phone or email.

## Our Services

# TRANSFER PRICING

Transfer pricing remains a leading and challenging issue for tax and financial specialists of international companies and tax authorities. INATAX pleased to provide Transfer Pricing Services including:

### Transfer Pricing Review

Global transfer pricing involves the setting and adjustment of charges between related businesses in exchange for goods, services, or for use of a property across borders. These transactions are carefully analyzed by tax authorities from both countries particularly Indonesia Tax Authority. INATAX can review your transfer pricing policies and documentation mitigating the potential costly tax audit.

### Benchmarking Study

With over one-third of all world trade consisting of intercompany transactions, transfer pricing has become the most significant international tax issue facing multinational companies today. Given this operating environment, you want clear direction and understanding of the transfer pricing for your company's intercompany transactions so that you can better budget and manage profitability. To achieve that goal, we'll work with you, applying INATAX's proprietary transfer pricing benchmark analysis. After working with us, you will have information regarding the profit levels required under Indonesia transfer pricing regulations. In addition, you will have a range of profit levels. We will apply the profit-level indicator to your company's projected operating results. The outcome for this process is that you will have a precise transfer price. Please be aware that this option does not protect you from penalties should the Directorate General of Taxation (DGT) sustain a transfer pricing adjustment.

### Transfer Pricing Documentation,

Indonesia Tax Authority adopted BEPS 13 in respecting Transfer Pricing Documentation applicable for Fiscal 2016 and beyond. All of domestic and multinational group which demonstrate related party transactions mandatory to provide Transfer Pricing Documentation complying with PMK-213 guidance formally and materially. Our TP Advisors would be pleasure to assist your company in providing TP Documentation in respecting PMK-213 and OECD TP Guidelines.

### Transfer Pricing Planning,

In this service, we assist you in developing transfer pricing and tax planning strategies through structuring tax-efficient supply chain and business operations and many other ways.



### **Assistance in submitting of Advance Pricing Agreement (APA),**

An advance pricing agreement (APA) is an ahead-of-time agreement between a taxpayer and a tax authority on an appropriate transfer pricing methodology (TPM) for a set of transactions at issue over a fixed period of time (called "Covered Transactions"). Taxpayer definitely can propose the APA to avoid irritating tax dispute before tax audit and litigation. INATAX definitely can assist you to propose APA in respecting Indonesia Transfer Pricing regulation.

### **Transfer Pricing Defend start from tax audit, objection, appeal before Tax Court, and extra ordinary review before Supreme Court**

Recently, DGT has been aggressively raising the transfer pricing issues due to related party transactions particularly at the tax audit stage. Taxpayer should prepare litigation strategy on settlement of Transfer Pricing dispute. Our team will work with you to develop strategies and appropriate practices to manage the audit/objection/appeal before tax court/ and also extra ordinary review before Supreme Court proceedings.

### **Transfer Pricing Training.**

Our Transfer Pricing training has been specially tailored to the practical needs of company and in a variety of industrial and service sectors. The training, which comprises a rolling case study, treats the transfer pricing issues relating to the distribution, manufacturing, R&D, financing and management operations of the multinational group. Our trainings are complemented by a discussion session on dispute avoidance and resolution in the context of the case study.

The training covers, in detail, the fundamentals of international transfer pricing, as it relates to direct, or income, taxation. Focusing on the OECD Transfer Pricing Guidelines, the course addresses the importance of transfer pricing, the legal framework (in particular the role of tax treaties) and the practical application of the arm's length principle by way of comparability analysis and the use of the OECD transfer pricing methodologies. In addition, transfer pricing adjustments are considered, along with transfer pricing documentation and dispute resolution and avoidance mechanisms.



## Our Services

# ACCOUNTING SERVICES

1. **Setting up the Corporate Accounting Systems as well as Chart of Account setting etc.**
2. **Conducting Bookkeeping Services.**
3. **Performing Outsourcing Services in Bookkeeping.**
4. **Provision of accounting related software.**
5. **Providing any financial information for management and third party purposes.**

## Our Services

# CUSTOMS SERVICES

### Handling customs audit performed by Customs and Excise Office

We provide this service to assist company in handling customs audit effectively performed by Directorate of Customs and Excise.

### Customs & Excise Dispute Services

We can also assist client on defending their cases on customs dispute as well as before objection/appeal to Tax Court/and extra judicial review before Supreme Court.

### Claiming Customs Facilities

Our team would be happy to guide the client to claim Customs Facilities to the authority due to customs regulation as well as claiming bonded zone, bonded stockpile zone (TPB), export ease for import (KITE), bonded warehouse (GB), and any other customs facilities.

### Customs Diagnostic Review;

Our team can conduct customs review on company operation based on customs regulation mitigating the risk of compliance before customs audit by authority.

### Customs and Excise Advisories;

INATAX can provide an opinion on particular customs issue arising during client transaction.

### TAILORED CUSTOMS TRAINING

Other customs services.

*Please visit our website*

**inatax.co.id**



*for more information*



A close-up photograph of a person in a dark suit, white shirt, and patterned tie. Their hands are visible, adjusting the tie. The image is overlaid with a dark blue gradient.

# OUR EXPERTS

# OUR EXPERTS

## **Fajar Budiman, SE. M.H, Ak., CA, BKP**

### **Chief Executive Partner**

Fajar has wide networking in Indonesia Tax Authority and worked for the DGT from 1999 until 2012. He has wide experience dealing with the tax authorities in such matters as tax dispute resolution, tax rulings, tax refund handling, tax litigation, and defending clients before the tax court.

Fajar acts also as a speaker at local and international seminars, a tax lecturer at Perbanas Institute Jakarta, and a trainer in several workshops. His expertise is in International Taxation, Transfer Pricing, Tax Dispute and Litigation, and VAT

and has represented many clients from industries including oil and gas, construction, mining, shipping, plantations, financial services and automotive,

Fajar holds a Taxation Diploma from State College of Accounting (STAN) and graduated from Padjadjaran University, Bandung majoring in Accountancy. He received his Master in Business Law from Indonesia University Jakarta in 2011.

He holds a license as a tax consultant and a tax attorney and is a member of Indonesia Tax Consultant Association (IKPI). He speaks English, Arabic, and Indonesian.



## **Sjafardamsah S.S.T., S.E., M.M., Ak., C.A., CPMA, BKP**

### **Partner of Inatax Jakarta**

He received his bachelor of accounting from the State College of Accounting (STAN) and the University of Indonesia. He holds a Masters in Financial Management from the University of Indonesia.

He is a Certified Tax Consultant from the Association of Indonesian Tax Consultants (IKPI), a Chartered Accountant from the Institute of Indonesian Chartered Accountants (IAI), and a Certified Professional Management Accountant from the Institute of Indonesian Management Accountants (IAMI). He also holds a license as Licensed Tax Consultant from the Directorate General of Taxes, Ministry of Finance.

His expertise is taxation, audit, accounting, finance, and strategic management.

He has experience as government tax officer most recently as Section Head.

He is also Financial and Strategic Advisor for several local companies. Other past positions that he held include Tax Manager at PT Pertamina Patra Niaga and then as Director of Finance and Human Capital at PT Angkasa Pura Solusi. Sjafar also a speaker and lecturer at seminars and workshops, and has authored several books on taxation.



# OUR EXPERTS

**Ayub Wira Saputra, SE., Ak., CA., CPA., MH.**

**Partner of Inatax Batam**

Ayub received his degree in Economics and Accounting from Andalas University Padang, in 1997. Magister of Law from Universitas Internasional Batam majoring in Business Law in 2017. He is a Chartered Accountant from the Institute of Indonesian Chartered Accountants (IAI) as well as a Certified Public Accountants from the Indonesia Institute of Certified Public Accountants (IAPI) and has experience as an auditor for several years before entering the commercial sector. His expertise is in auditing, management & financial accounting, budgeting, and strategic management.

Since 1998, Ayub gained wide experience working for a number of multinational companies in finance, accounting & taxation functions. In 2010, he joined UK based company 'Inmarsat' (a FTSE 100 company), which is a leading company in mobile satellite services in the world, as Senior Executive Manager for Finance, Logistics & Procurement.



## **Erfin Hadiwaluyono SE., S.Sos., BKP., CFP., CDM**

### **Partner of Inatax Jakarta**

He is an alumni of the State College of Accountancy (STAN) and started his career in taxation from 1997 to 2011 at the Directorate General of Tax (DGT).

In his taxation career for more than 20 years, he has handled various taxation cases, both domestic and multi-national companies. In addition to a career as a tax consultant he was a tax lecturer at the State College of Accountancy (STAN) and a speaker for the ongoing coaching program at the Indonesian Tax Consultant Association (IKPI), giving in-house training in various large companies including BNI, Telkom, PT. Newmont and PT Krakatau Steel.

In 2017 he was part of a team of tax and ecommerce experts at the Coordinating Ministry of Economic Affairs of the Republic of Indonesia (Kemenko). He also has a legal attorney's license to tax court (tax attorney) and has a tax consultant license - C. In enriching his taxation he also has a customs expert certification and a Certified Financial Planner from the FPSB.



# OUR TEAM



## Indra Rama Putra, S.H

Indra holds a Taxation Diploma from State College of Accountancy (STAN) Jakarta. He also holds bachelor degree in law in 2011. His expertise is in local tax law, international taxation, transfer pricing, tax planning, and tax dispute. He had been a tax officer at Directorate General of Taxation ((DGT) for 13 years. Indra holds PERADI advocate license and tax attorney license to defend client before tax court. He is also a speaker at several courses/seminar particularly in taxation area. Indra can speak English and Bahasa.

## Amalia Wijayanti SE., Ak., CA

Amalia was an auditor at various public accounting firm for 8 years. Her expertise is in tax and accounting systems. She leads a team to handle various client in fulfilling their tax and accounting compliance regarding to Indonesia Tax Regulation.

Amalia holds Bachelor of Accounting in 2013. She is also a member of Indonesia Chartered Accountant.

Amalia speaks English and Bahasa.



## Reza Arisandi S.AP, M.M

Reza had worked for Directorate General of Taxation as well as a tax office for 13 years. He holds a Taxation Diploma from State Institute of Accountancy (STAN), Jakarta in 2005 and his Master of Management in 2014.

His expertise is in income tax, value added tax, international taxation, tax planning, tax dispute & controversy.

As a Tax Attorney, he defends numerous client before Tax Court since he received the license in 2018. In other hand, he is also a registered tax consultant which can represent the clients at a tax audit/an objection proceeding.

Reza speaks English and Bahasa.





### **Aditya Rizki Bahari, SE**

He is the Tax Litigation Services Supervisor.

His expertise is on providing various tax services such as, tax advisory, tax dispute resolution and tax litigation for several companies in various industries. He also holds Tax attorney license to defend client before tax court

### **Cici Pramita, SE**

She is the Transfer Pricing & International Tax Services Supervisor.

Her expertise is on providing Transfer Pricing Documentation involving Intra-Group Financing in various industries



### **Maesi Suntari, SSTi**

She is the Transfer Pricing & International Tax Services Supervisor.

Her expertise is on providing Transfer Pricing Documentation involving intangibles in various industries



### **Elsa Novyana, Amd**

She is the Compliance Tax & Accounting Services Supervisor.

Her expertise is on providing Tax Compliance and Accounting Service, in various industries.





#### INATAX JAKARTA 1

Wisma Staco Lt. 2.  
Jl. Casablanca Kav.18 Jakarta Selatan

Phone: 021 2283 4517  
Expert: 0812 9940 781  
E-mail: info@inatax.co.id

#### INATAX JAKARTA 2

Wisma Staco Lt. 7.  
Jl. Casablanca Kav.18 Jakarta Selatan

Phone: 021 83 12345  
Expert: 0813 9816 8927  
E-mail: info@inatax.co.id

#### INATAX BATAM

Graha Pena Batam Building.  
Jl. Ahmad Yani . TIK. Kota Batam

Phone: (0778) 462 996  
Expert: 0812 7737 906  
E-mail: info@inatax.co.id

#### INATAX SURABAYA

Gedung Sinarmas Land Plaza Lt.12  
A. Jl. Pemuda No.60 – 70 Embong Kaliasin.  
Kota Surabaya

Phone: 0813 9816 8927  
Expert: 0813 9816 8927  
E-mail: info@inatax.co.id

#### In Affiliation With:



**Jakarta Strategic Consulting**  
Business and Tax Consultant



**Fase Integrasi Indonesia**  
Business Management and Investation



**Hadiwaluyo Consulindo**  
Tax Consultant



**Digital Media Kreasi Indonesia**  
IT Development and Technology Advisory



**Batam Konsultan Indonesia**  
Tax Consultant



**Kelas Kreasi Indonesia**  
Blended Learning Center