

Day 1 – 10 December 2024

Time	Morning Session Program
08.00 – 08.30	Reception & Registration
08.30 – 08.35	Opening Remarks of the 2024 IFA Indonesia Annual Seminar <ul style="list-style-type: none">• <i>Ichwan Sukardi- IFA Indonesia Chairman & RSM Indonesia - Tax Leader</i>
08.35 – 09.00	Key Note Speeches: (Introductory and high-level speech on current international tax and transfer pricing updates from the perspective of Indonesian Government and from the perspective of IFA) <ul style="list-style-type: none">• Mekar Satria Utama SE., MP, Acc. - <i>Director of International Tax – Director General of Taxes (“DGT”)</i>• Guglielmo Maisto - <i>President of International Fiscal Association</i>
09.00 – 10.45	1st Session - Topics: The Latest Updates on Pillar 2 This session aims to update participants on the latest developments related to Pillar 2, focusing on the Global Minimum Tax as well as local top-up tax. It will also offer recommendations on how taxpayers should prepare for the implementation of Pillar 2, which appears to be more concrete compared to the other pillar. Subject to tax Rule also included in the topic for this session. <ul style="list-style-type: none">• Melani Dwi Astuti - <i>the Fiscal Policy Board of the Ministry of Finance (BKF)</i>• Defiandri Taslim, <i>Tax Partner BDO Indonesia</i> to be confirmed• Mr. Toya Junya – <i>National Tax Authority of Japan</i>• Jul Seventa – <i>Adaro Indonesia (to propose alternative)</i> <i>Chair of Session – Jacob Zwaan of KPMG Indonesia</i>

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10.45 – 11.00	Break and Refreshment
11.00 – 12.00	<p>2nd Session – Topic: International Tax and Anti-Avoidance Policy Updates</p> <p>This session is aimed to provide insights on the current discussions surrounding Indonesia’s fiscal policy, particularly in the areas of international tax and anti-tax avoidance measures (GAAR, Hybrid Mismatch, Alternative Minimum Tax etc) including the upcoming regulation on thin capitalization (DER/EBITDA). This includes also clarification of some provision in GR 55 – such as <i>substance over the form principle</i>.</p> <p>The discussion will also include how the current political climate, including the impact of the new president and administration, could influence future fiscal policy directions. This will help taxpayers and businesses gain a clearer understanding of what to expect and how to prepare.</p> <ul style="list-style-type: none">• <i>Representative from the DGT (Kasubdit) - to be confirmed</i>• Bobby Savero – Taxprime• Yuri Matsubara, Professor of Tax Law – Meiji University, Japan <p><i>Chair of Session – TBA for IFA Indonesia</i></p>
12.00 – 13.00	Lunch Break and Networking Session

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Time	Afternoon Session Program
13.00 – 15.00	<p>3rd Session – Topic: Past and Future of Tax Disputes</p> <p>This session is designed to provide an overview of the current state and quality of tax dispute resolution processes in Indonesia and other jurisdictions with established tax dispute frameworks – including MAP. It will highlight key challenges faced by businesses and taxpayers and suggest practical strategies to navigate the existing system. Additionally, the session will offer policy notes recommendations aimed at enhancing the efficiency and fairness of the tax dispute resolution process for policymakers. For example: case study - dispute on Beneficial Owner or indirect transfer of shares and alternative dispute through MAP.</p> <ul style="list-style-type: none">• Balim Boerman – Tax Partner, Deloitte Indonesia• T Qivi Hadi – Tax Partner RSM Indonesia• Masato Ohno - Meiji University, Japan.• Representative from KOMWASJAK - to be confirmed <p>Chair of Session – TBA for IFA Indonesia</p>
15.00 -17.00	<p>4th Session – Topic: Transfer Pricing</p> <p>The Transfer Pricing session is intended to provide trends and updates from an International/Asia Pacific and Indonesian Perspective. It will provide update on the latest trends in transfer pricing practices and disputes. For Indonesia, the session will focus on the most frequently discussed issues related to the implementation of its latest transfer pricing regulations, particularly secondary adjustments and the treatment of potential repatriation. Additionally, it will cover the implications and requirements concerning the VAT impact of primary transfer pricing adjustments.)</p> <ul style="list-style-type: none">• Permana Adi Saputra, Managing Partner - PB Taxand• Representative from IFA APAC – as a comparative in tax dispute resolution practice and development - to be confirmed• Emanuel Dewo Adi Winedhar - Taxp Partner, Taxprime• Iwan Ho – Transfer Pricing Partner, KPMG Indonesia <p>Chair of Session – TBA for IFA Indonesia</p>



Day 2 – 11 December 2024

Time	Morning Session Program
08.30 – 09.00	Registration
09.00 – 10.35	<p>5th Session – Topic: Pillar 1 Updates</p> <p>This session aims to update participants on the latest developments related to Pillar 1, with a particular focus on the anticipated implementation of Amount B. It will also address how taxpayers and businesses should prepare for these changes. The discussion will cover perspectives from the Inclusive Framework/OECD, the Indonesian Government, and Taxpayers/Tax Practitioners.)</p> <ul style="list-style-type: none">• Melinda Brown - Representative of OECD in Indonesia - to be confirmed• Diane Ring – Professor of Law and the Dr. Thomas F. Carney Distinguished Scholar, Boston USA• Peetinuch Tong Utaiwan / Giammarco Cottani - Director, APAC Tax Controversy & Ads. Amazon - to be confirmed• Representative from Tax Consulting Industry Practitioners/Academia / IBFD – Sponsor• Mr. Koichi Funatani, Partner of PwC Japan <p>Chair of Session: Christine Tjen – University of Indonesia</p>
10.35 – 10.50	Break and Refreshment



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Time	Morning Session Program
10.50 – 12.00	<p>6th Session – Topic: General Tax Policy Updates – WIN SESSION</p> <p>One distinguished speaker representing the Government of Indonesia will present an in-depth overview of the future direction of tax administration and policy under the newly inaugurated president. This session will offer valuable insights into upcoming tax reforms, regulatory priorities, and strategic shifts that may impact the business community. By understanding these potential changes, taxpayers and businesses can proactively anticipate challenges and align their strategies to remain compliant and competitive. Following the government’s presentation, a respected leader from the business or industry sector will provide a practical perspective on how these anticipated changes could affect businesses. This session will focus on offering constructive recommendations to the government, highlighting areas of concern, and suggesting collaborative approaches to achieve a balanced tax environment that fosters both compliance and economic growth.</p> <p>The Chair of the session will facilitate the discussion and lead an interactive segment where participants can share their recommendations, feedback, and insights through an online survey. This input will then be compiled and formally conveyed to the government representative, ensuring that the perspectives of taxpayers and businesses are considered in shaping future policies.</p> <ul style="list-style-type: none">• Pande Oka - <i>The Ministry of Finance of the Republic of Indonesia</i>). – to be confirmed• Prof. Clemence Garcia - <i>Gakushuin University – Japan</i>. <p>Chair of Session: Christine Tjen – University of Indonesia</p>



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Time	Afternoon Session Program
12.00 – 13.00	Lunch Break and Networking Session
13.00 – 14.00	<p>7th Session – Topic: Recent updates on taxation of Global Mobility – YIN SESSION</p> <p>The session will provide updates on the tax Compliance Obligations of Digital Nomads and Remote Workers – As remote work becomes more prevalent, Indonesia has seen a growing number of digital nomads and remote workers choosing to live and work in the country, presenting unique tax and compliance challenges for both individuals and companies from a global mobility perspective. Traditionally focused on managing the movement of employees across borders, global mobility now must address complexities introduced by remote work, such as tax residency, Permanent Establishment (PE) risks, and cross-border employment compliance.</p> <ul style="list-style-type: none"> • Dewi Tamara, KPMG Indonesia • Representative from the DGT (e.g. Officials from Directorate of International Taxation). (YIN) • Auaychai Sukowang, Tax Partner Crowe Thailand – YIN <p>Chair of Session – YIN Representative</p>
14.00 – 14.45	<p>8th session – Recent update on UN Model Convention</p> <p>The session will provide updates on recent development of UN MC and its impact to the overall international taxation landscape – especially to the developing countries such as Indonesia or other Asian Countries. The discussion will include alignment with BEPS, digital economy, UN MC updates, and adoption of new articles in the UN MC.</p> <ul style="list-style-type: none"> • Prof Kees van Raad – International Tax Centre, Leiden. The Netherlands <p>Chair of Session – to be confirmed.</p>

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Time	Afternoon Session Program
14.45 – 15.00	Break and Refreshment
15.00 – 16.50	<p>9th Session – Topic: International Tax Developments, Tax Treaties: Trends, Updates, and the Future of International Tax Planning in the Post-BEPS Era</p> <p>This session will focus on the latest trends and updates in global tax treaties, with a specific emphasis on Indonesia and the Asia-Pacific region. It will cover newly signed and renegotiated treaties, along with the impact of the OECD’s Multilateral Instrument (MLI) in reshaping existing agreements. These changes have introduced new complexities, pushing companies to rethink their approach to treaty benefits and cross-border tax planning. As a result, businesses must now navigate stricter rules and increased scrutiny, making compliance a more intricate process. The session will also highlight real-world implications through high-profile cases like Apple’s state aid ruling in Ireland, which have set critical precedents for how tax authorities and courts interpret international tax laws. By analyzing these cases, participants will gain a clearer understanding of the evolving tax landscape and receive practical guidance on adapting their tax strategies to maintain compliance while optimizing efficiency amidst these global shifts.</p> <ul style="list-style-type: none">• Jacob Zwaan – Tax Partner, KPMG Indonesia• <i>The Directorate of International Taxation of the DGT – to be confirmed.</i>• Prof Kees van Raad – International Tax Centre, Leiden. The Netherlands• IBFD <p>Chair of Session: to be confirmed.</p>
16.50 – 17.00	<ul style="list-style-type: none">• Closing of the Seminar (including Congratulatory Remark)• Chair of IFA Asia Pacific

Last year speakers and sponsors:



International Fiscal Association
Indonesia Branch



International Fiscal Association
Indonesia Branch



Registration link:
https://bit.ly/IFAIndonesia_Seminar2023

Information:
Indah Ratnaningati +62.817.915.6110
Email: Info@ifa-indonesia.com

THE 11th IFA INDONESIA ANNUAL INTERNATIONAL TAX SEMINAR

Wednesday, 6 December 2023 / 08.30 - 17.00
Venue: Financial Hall Graha CIMB Niaga, Jl. Jend. Sudirman Kav 58

Keynote Speakers



Mekar Satria Utama, S.E., MP, Acc
Director of International Tax - DGT



Guglielmo Maisto
President of International Fiscal Association



Ichwan Sukardi
IFA Indonesia Chair

Opening Remarks

Chair of Session



Bobby Savero
Tax Advisor - Taxprime



Christine Tjen
University of Indonesia



Jaap Zwaan
Partner KPMG Indonesia



Salil Goyal
Tax Partner RSM Indonesia

Conference Programs & Speakers

- The Latest Updates on Pillar 2: This session will provide predictions on the future trajectories of Pillar 2 from the perspectives of the Inclusive Framework/OECD, the Indonesian Government, and Taxpayers/Tax Practitioners
- Transfer Pricing updates: Trends and Updates from an International, Asia Pacific, and Indonesian Perspective of transfer pricing regulations.
- Recent Developments in Anti-Avoidance Measures in the Asia-Pacific Region: This session will provide recent development in international tax avoidance via changes in tax treaties, multilateral agreements, or domestic tax laws in Indonesia and within region.
- United Nations Model Convention Tax Treaty Updates: This session will provide latest development of the United Nations MC in Anticipated Global Tax Reforms.
- Tax Treaties and Pillar 1: This session will provide latest update of Pillar 1 and offer insights into the potential future directions of Pillar 1.



Aurobindo Poniah
PwC Malaysia



Anne Klaassen
DLA Piper



Permana Adi Saputra
Managing Partner, PB Taxand



Hans Pijl
IBFD



Carlos Gutierrez Puenta
IBFD



Bawono Kristiaji
Tax Partner DDTC



Ms. Xing Hu
Partner - Hui Ye Law, China



Pande Putu Oka
Indonesia Fiscal Policy Agency (BKF)



Jul Seventa
Head of Tax
PT Adaro Energy Tbk.



Emanuel Dewo Adi Winedhar
Tax Partner, TaxPrime



Shivaji Das
Tax Advisor
Deloitte Indonesia



Melinda Brown
Representative of the OECD
Indonesia



Melani Dewi Astuti
Indonesian Fiscal Policy Agency (BKF)

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