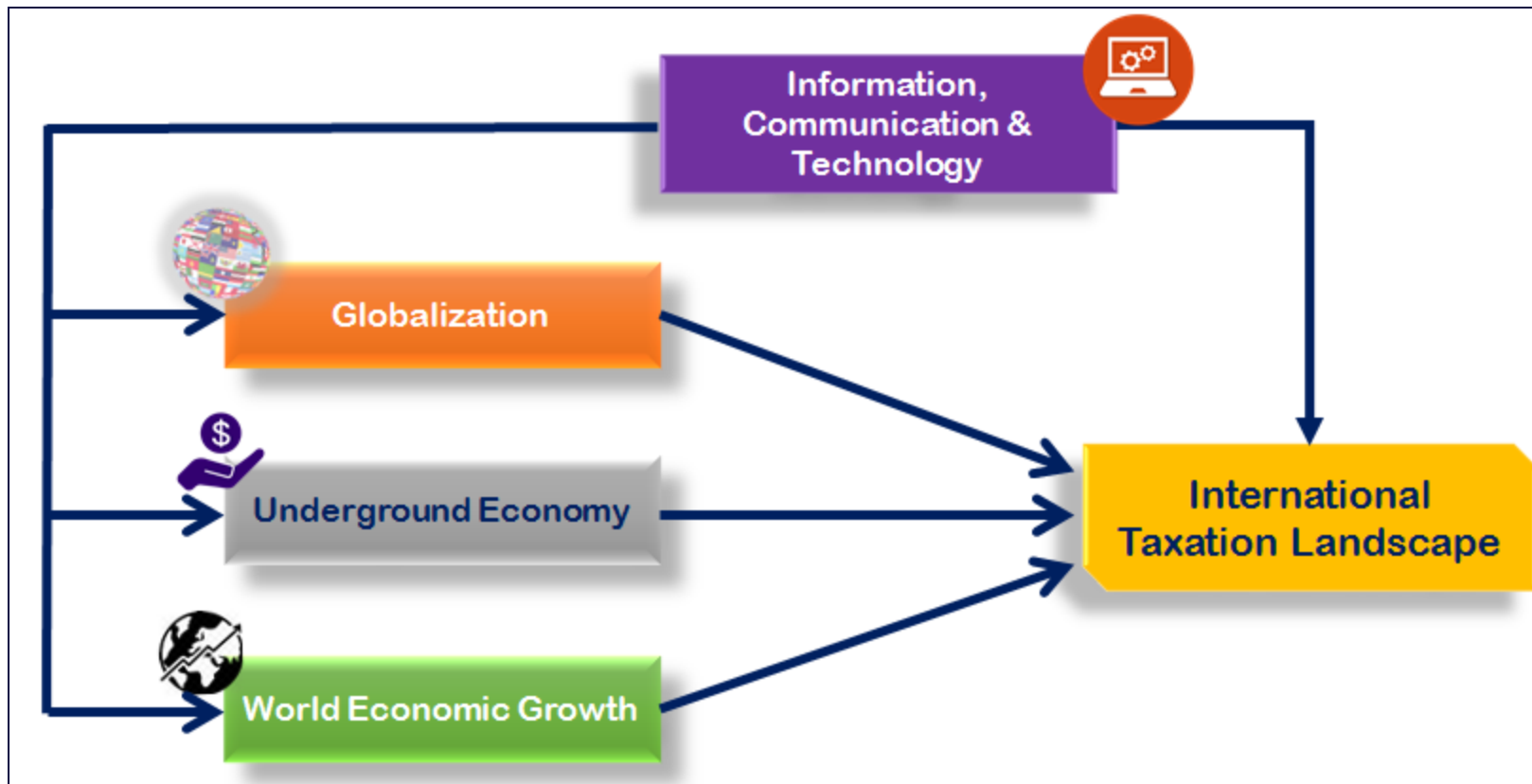




The International Tax Landscape and Its Impact for Indonesia Tax Regulation

Yogyakarta, 11 April 2019

CURRICULUM VITAE

Name : Prof. Dr. Poltak Maruli John Liberty Hutagaol,
M.Acc., M.Ec.(Hons.), S.E., Ak., C.A.

Position : Director of International Taxation

Place & Date of Birth : Jakarta, 27 November 1965

Office Address : Jalan Jenderal Gatot Subroto Kavling 40-42,
Jakarta

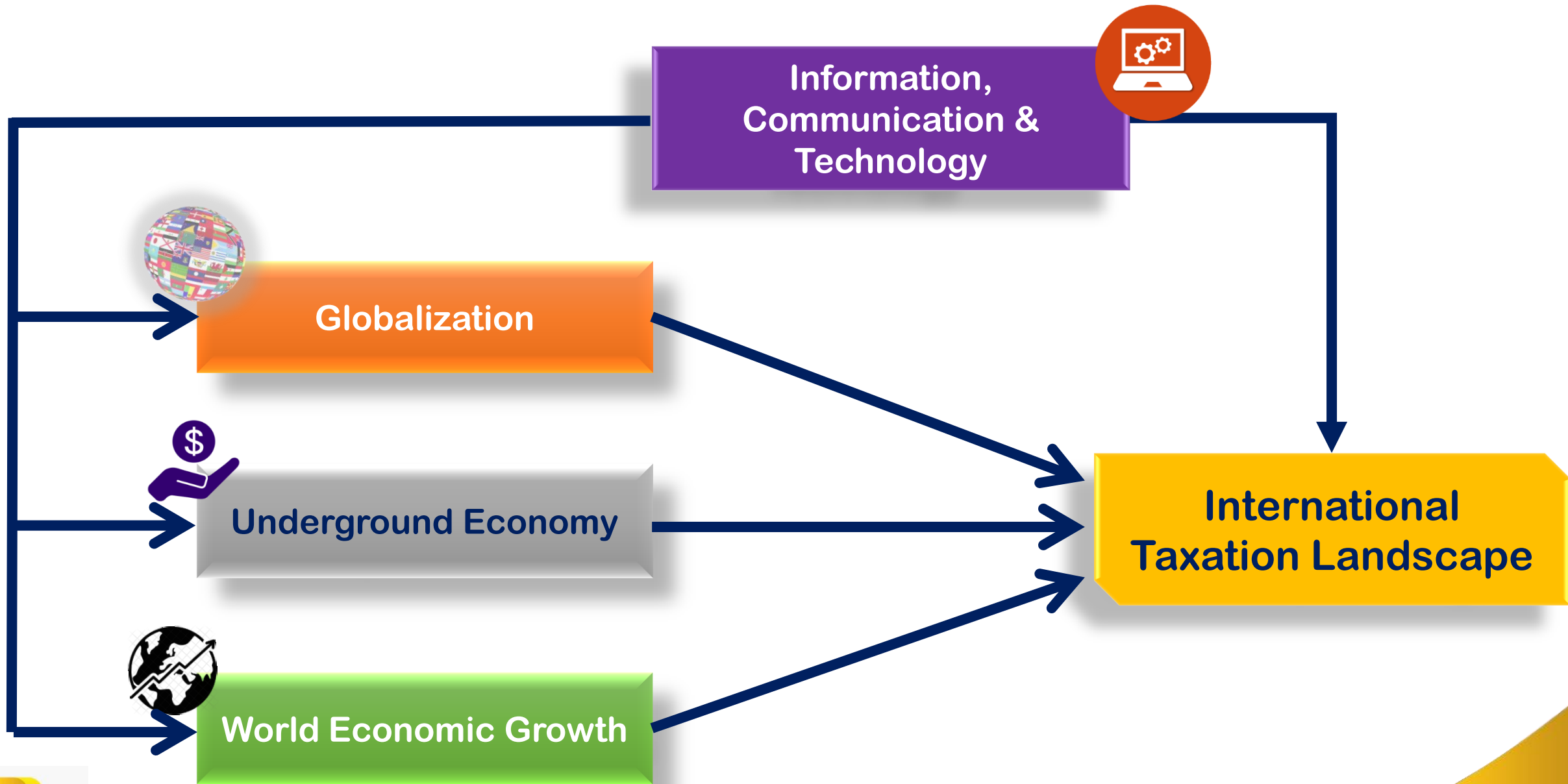


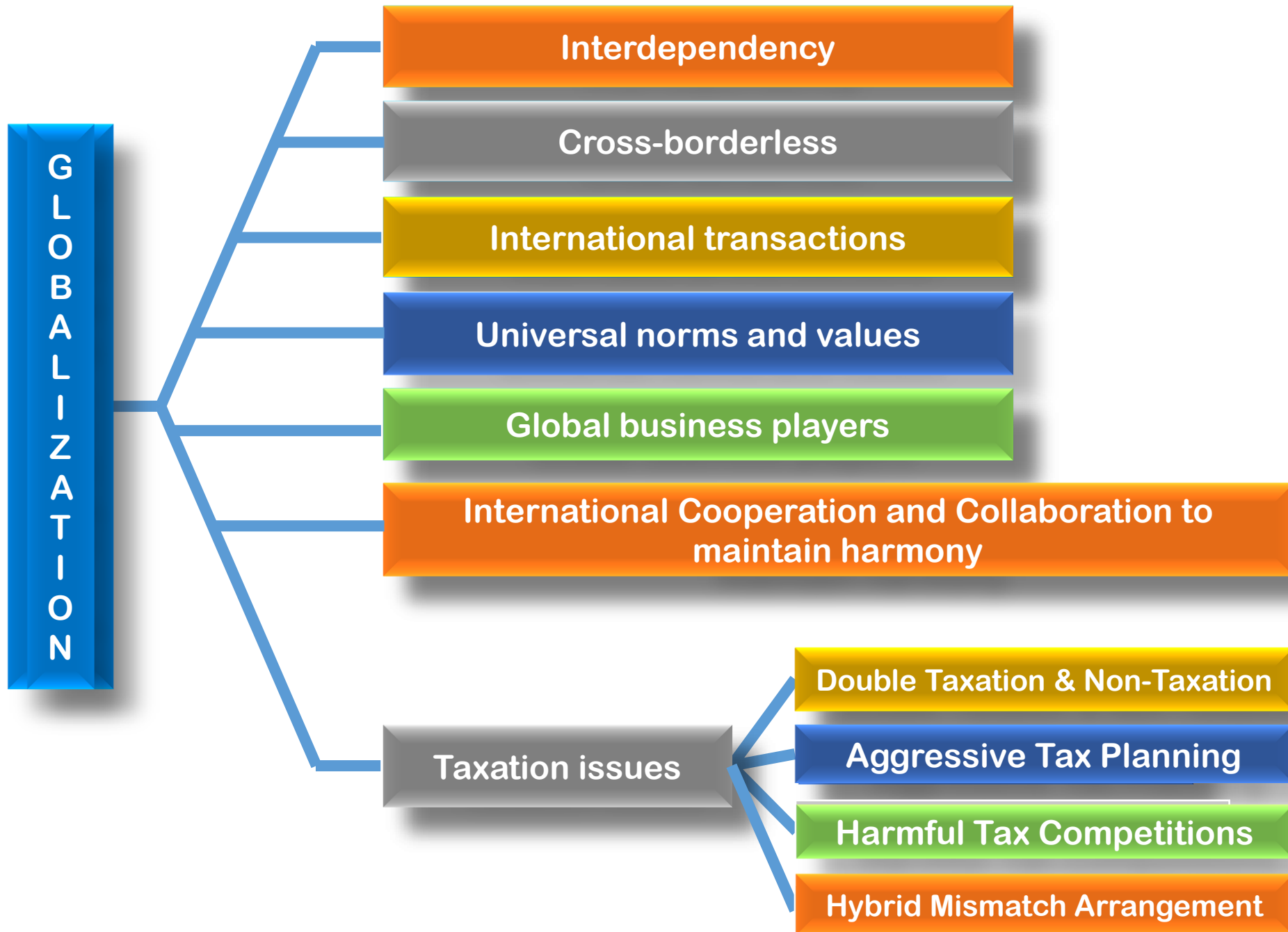
I. Education

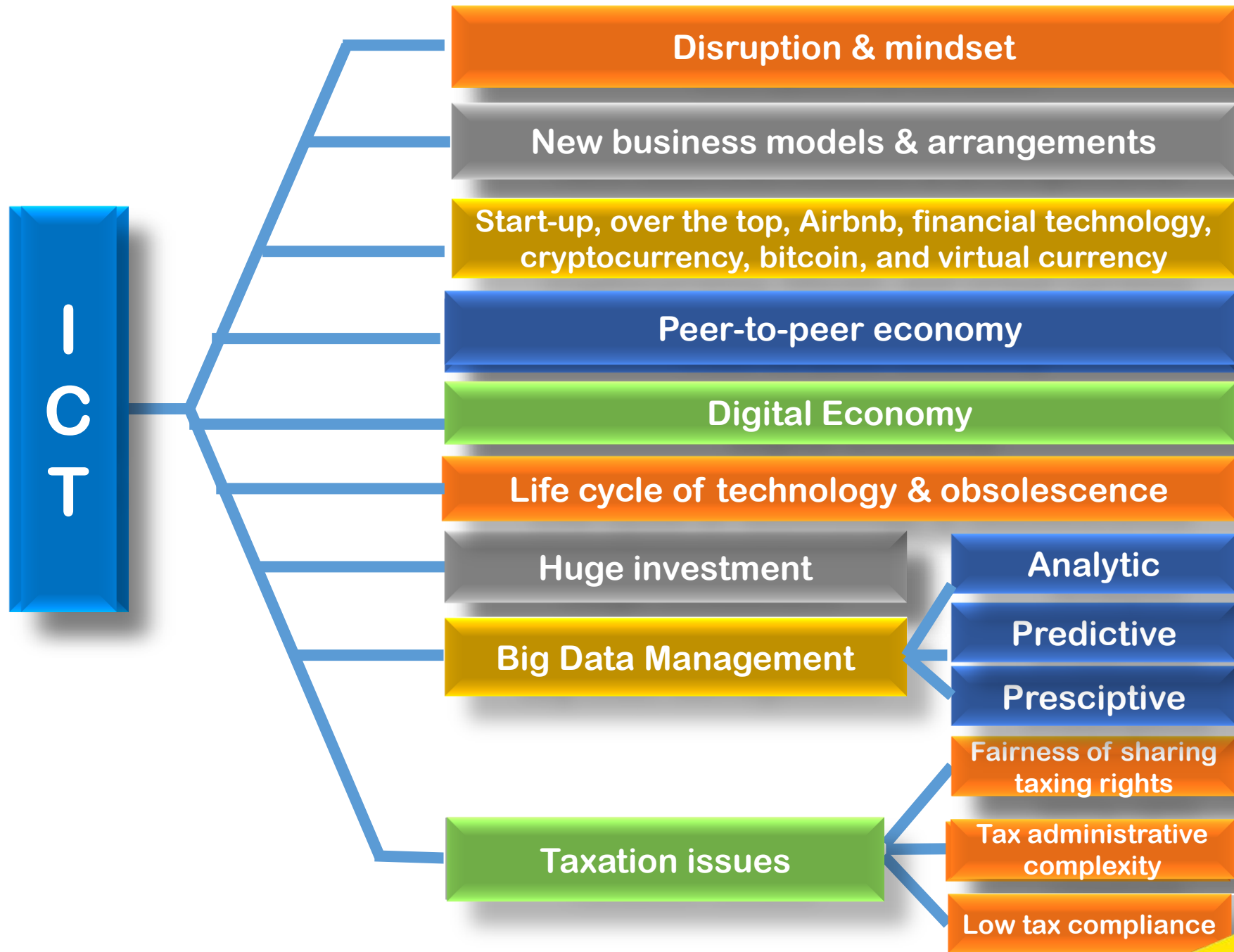
- ❖ Bachelor of Economics (University of Brawijaya, Malang) – 1988
- ❖ Master of Economics in Accountancy (University of Macquarie, Sydney) – 1994
- ❖ Master of Economics by Research (University of Macquarie, Sydney) – 1995
- ❖ Doctor of Business Management (University of Padjadjaran, Bandung) – 2004
- ❖ Professor (Perbanas Institute, Jakarta) - 2008

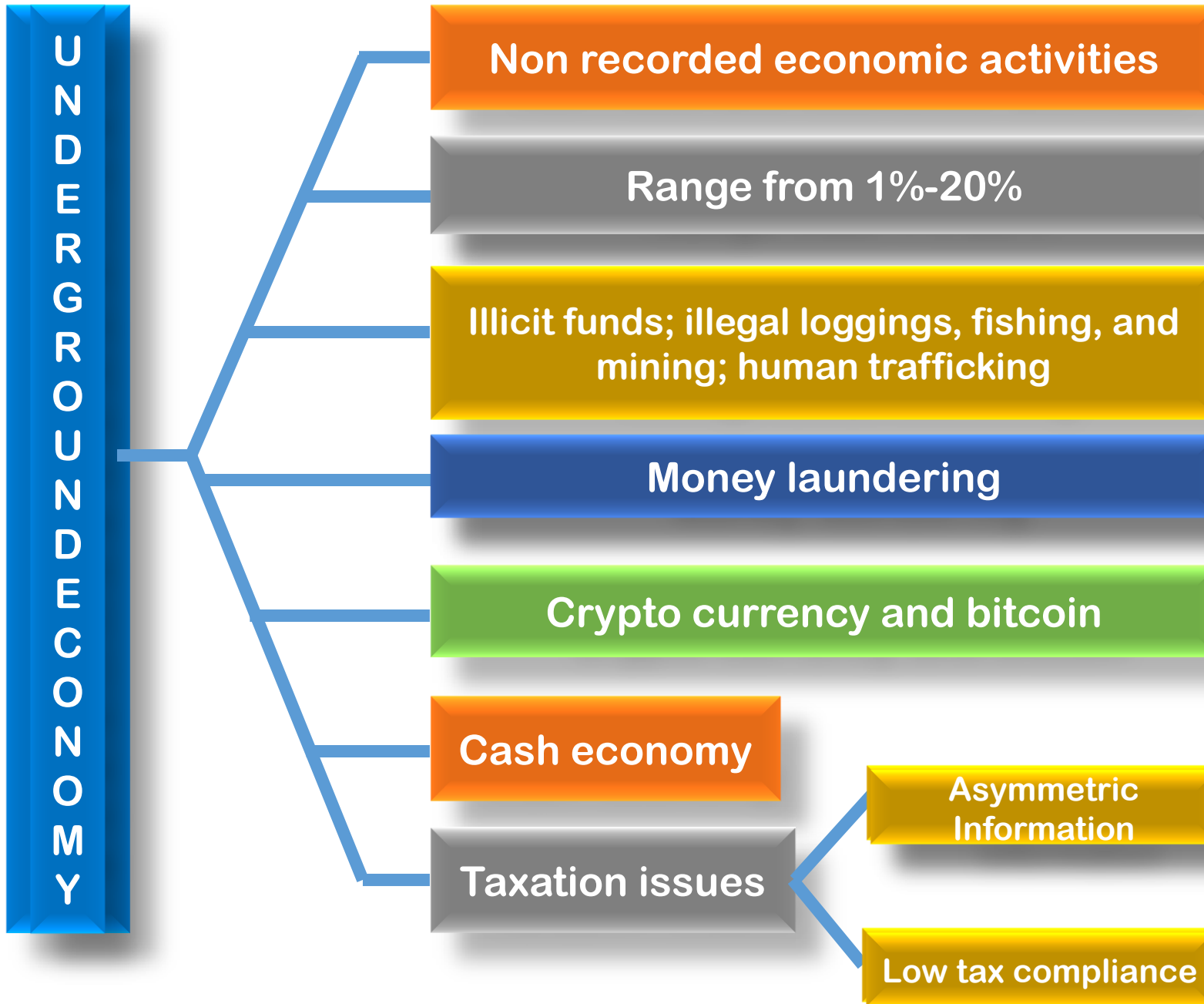
II. Professional Organization

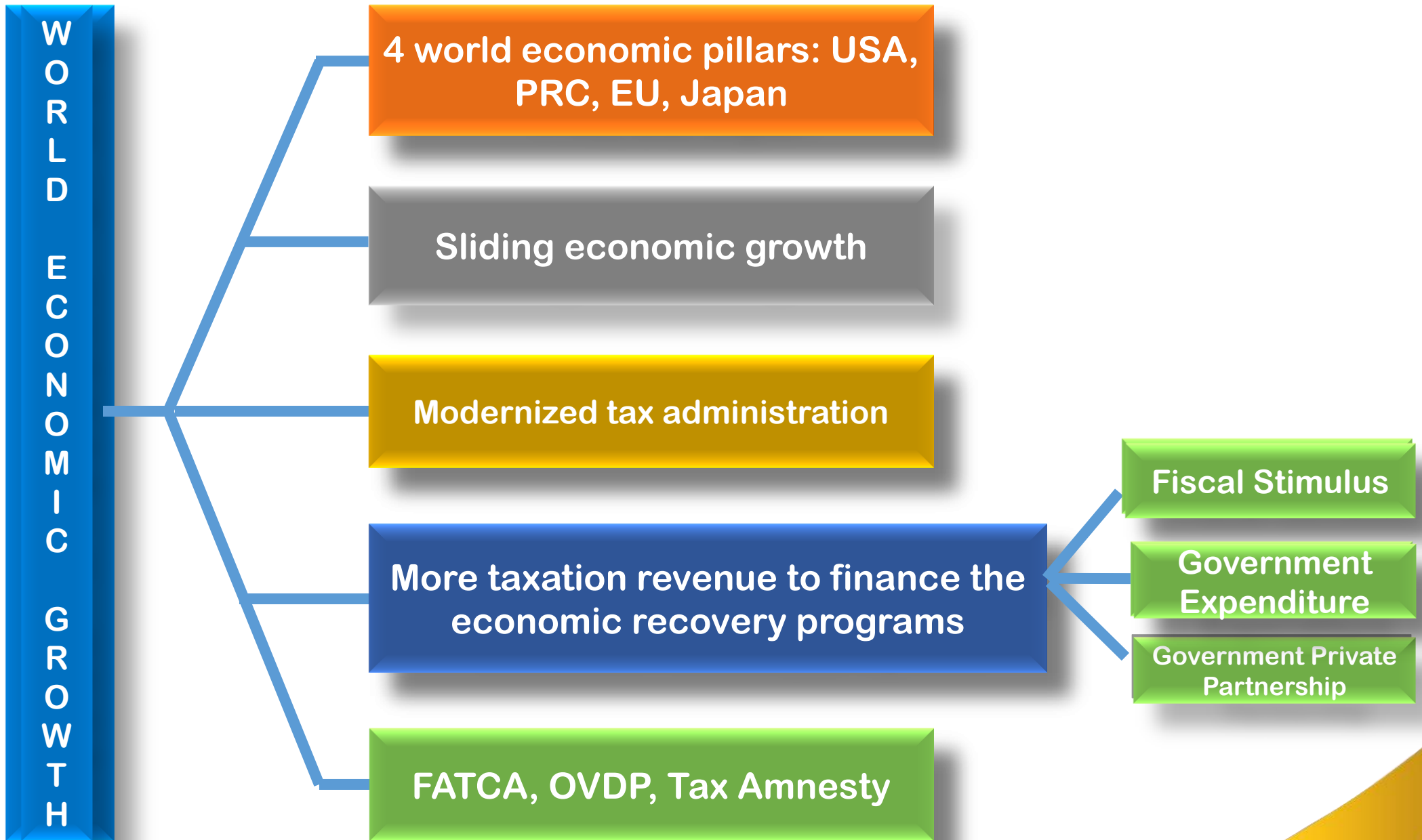
- ❖ Indonesian Competent Authority, 2012 – now
- ❖ Professor in Taxation, 2008 – now
- ❖ Chairman of Board Advisor of ATPETSI, 2018 – 2022
- ❖ Chairman of KAPj IAI, 2018 – 2020
- ❖ Head of Indonesian Delegation for MAP, 2012 – now











The Outcome of Transformation of International Landscape

Transformation of
International
Taxation Landscape

Asymmetric
Information

Aggressive
Tax Planning

BEPS

STRATEGIC POLICY TOWARDS THE TRANSFORMATION OF INTERNATIONAL TAXATION LANDSCAPE

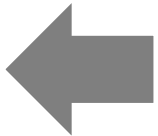
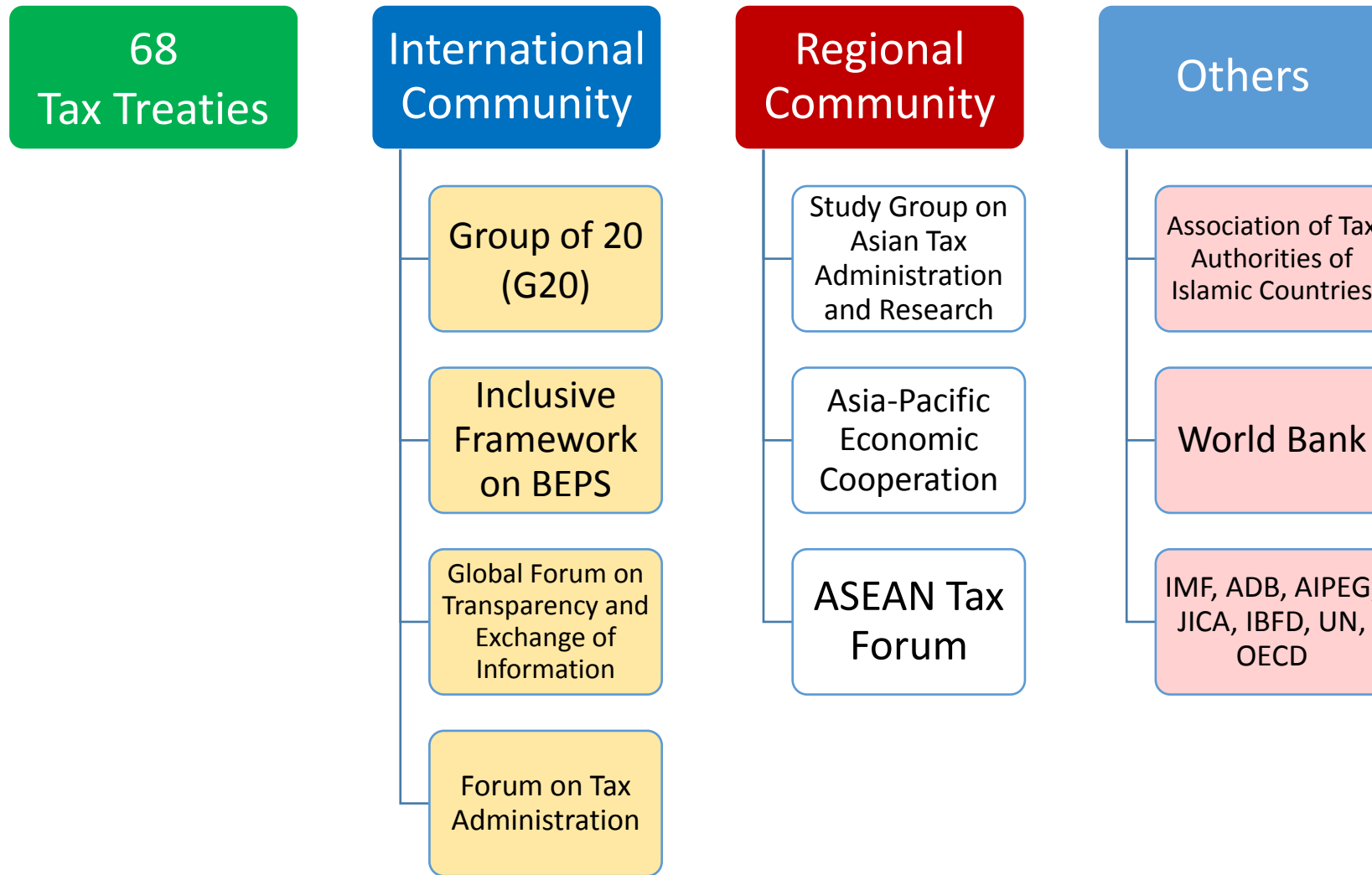
International tax
cooperation &
collaboration

Promoting
transparency for
tax purpose

Common
approaches
dealing with BEPS

Tax certainty

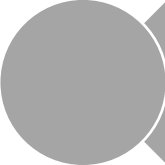
INTERNATIONAL TAX COOPERATION & COLLABORATION



PROMOTING TRANSPARENCY FOR TAX PURPOSES



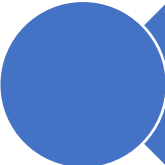
Exchange of Information (Eol) by request



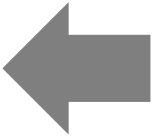
Automatic Eol



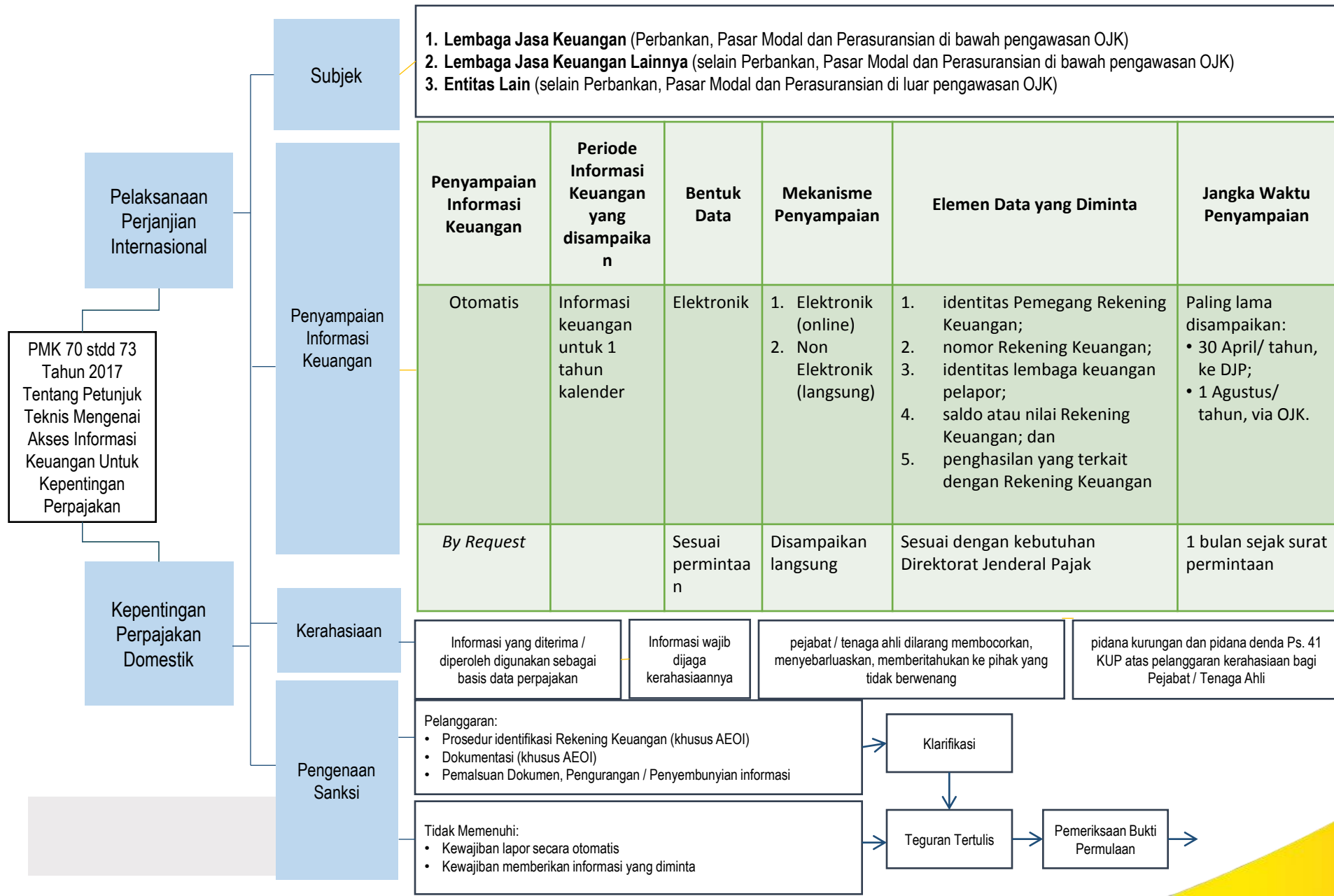
Simultaneous Eol



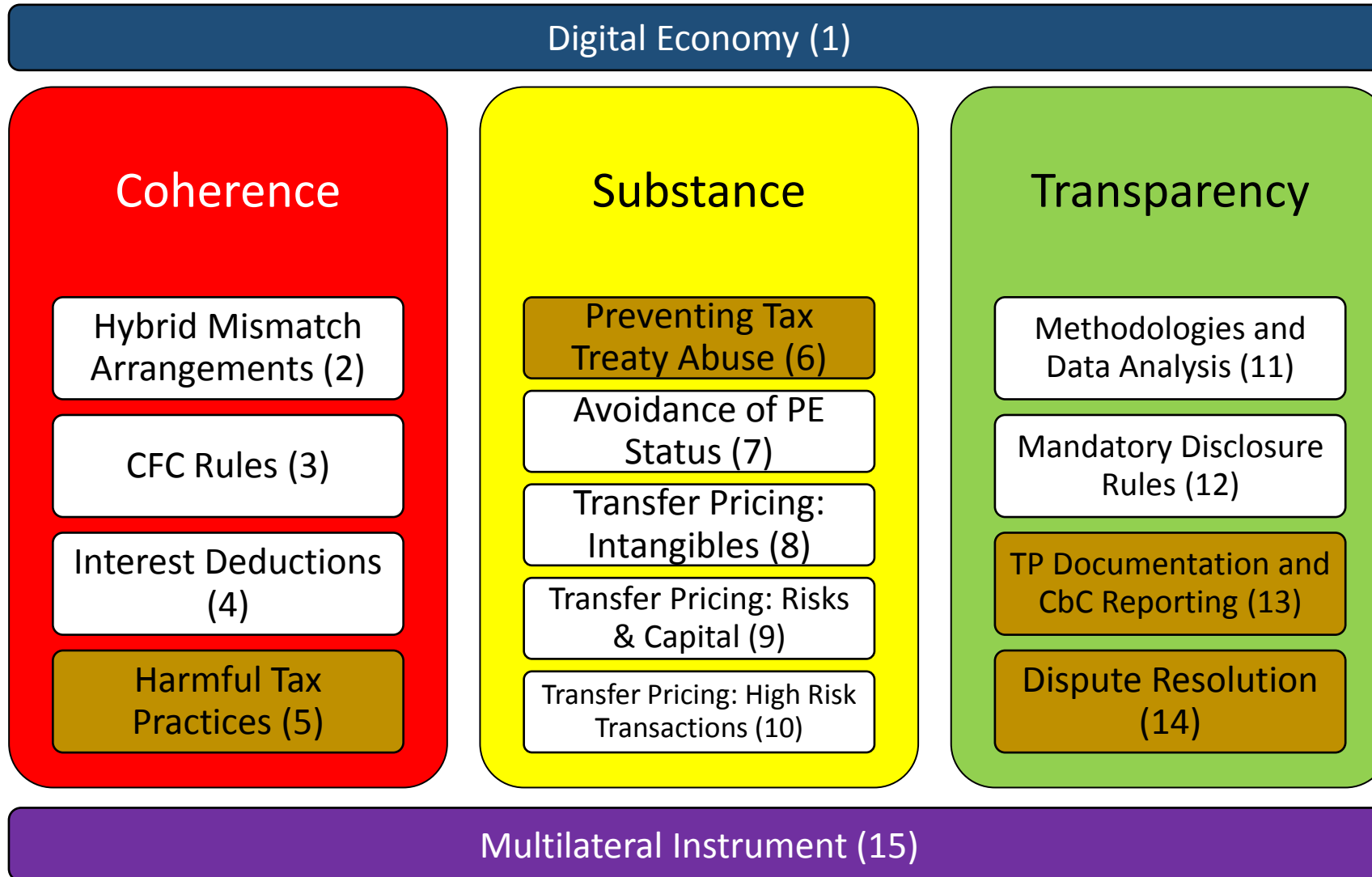
Law Number 9 of 2017 concerning Access of
Financial Account Information for Tax Purposes



Gambaran Umum UU No.9 Tahun 2017 dan Aturan Pelaksanaannya



COMMON APPROACHES DEALING WITH BEPS



4 Minimum Standards

Action 5



Countering Harmful Tax Practice

Action 6



Treaty Abuse

Action 13



TP Documentation (CbCR)

Action 14



Dispute Resolution

TAX CERTAINTY

Domestic Remedies:

1. Objection
2. Appeal

1. Dispute Resolution
MAP

2. Dispute Prevention
APA

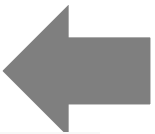
Tax Education & Counseling

Level Playing Field

Non-discrimination

Building Trust:

1. Corruption Eradication
2. Public Services & Infrastructures
3. Services Improvement



THANK YOU



Ministry of Finance of the Republic of Indonesia
Directorate General of Taxes

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