



Sets the Standards and Beyond

Taxpayers' Rights

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DANNY SEPTRIADI is the Senior Partner of DDTC. His specialization is international taxation and transfer pricing. He is one of Indonesians recognized as a World's Leading Transfer Pricing Adviser for 2 consecutive years by international tax magazine Expert Guides. He was experienced in Arbitration Disputes as an expert at International Chamber of Commerce in London, United Kingdom. With his capacity, Danny was asked several times to provide his expert insight to the Tax Court to explain transfer pricing cases. He also teaches Master of Accounting Program of University of Indonesia.



EDUCATION

- Master's degree in Tax Policy and Administration University of Indonesia,
- Master's degree in International Tax Law Vienna University of Economics and Business Administration, Austria



PUBLICATION

- 10 books,
- 48 taxation articles of in various media and a number of domestic and international journals



ACHIEVEMENTS

- One of the World's Leading Transfer Pricing Advisers in 2015-2019 by Expert Guides.
- One of the World's Leading Transfer Pricing Advisers in 2020 & World's Leading Indirect Tax Advisers in 2021 by International Tax Review.



SEMINAR & COURSES

- Summer School of Transfer Pricing Program, Universidade Católica Portuguesa, Lisbon, Portugal, 2012.
- Advanced Course in Transfer Pricing, Maastricht Center for Taxation, Maastricht University, the Netherlands, 2014.
- Transfer Pricing: Policy and Practice, Duke Center International Development, Duke University North Carolina, USA, 2015.
- The 2nd International Conference on Taxpayers Rights, Vienna University of Economics and Business Administration, Austria, 2017.
- Value Chain Analysis - Functional Analysis post-BEPS, Maastricht University and TPA Global, Amsterdam, Netherlands, 2017.



SPEAKER AT

- Directorate General of Taxes,
- Fiscal policy Agency,
- Secretariat of Tax Supervisory Committee,
- The Secretariat of Tax Court,
- Astra International
- Unilever Indonesia
- Great Giant Pineapple
- Nestle Indonesia,
- Pusdiklat Pajak,
- Institute of Indonesia Chartered Accountants,
- University of Indonesia,
- Tarumanagara University,
- Bina Nusantara University,
- Petra Christian University,
- 17 August University,
- Jentera School of Law and others.

Why Taxpayers' Rights Important?

1 Taxpayers who are aware of their rights and expect, in fact, receive, a fair and efficient treatment are more willing to comply.

2 The revenue authorities are trying to alter the way that taxpayers perceive them. The move is away from culture of "command control" with the automatic application of penalties for various forms of noncompliance to a responsive, service orientation designed to build trust, support and respect in the community.



Wisdom Literature



If you are going to tax people, make sure they know that they are doing something for the greater good, that the process is as painless as possible and they don't feel that they are paying more than their fair share.

Tax Policy Development & The Making of Law

This is a practical protection for taxpayers in ensuring that changes to the law are predictable, necessary, and the tax is workable and does not impose excessive burden.



RANCANGAN
UNDANG-UNDANG REPUBLIK INDONESIA
NOMOR ... TAHUN ...
TENTANG
KETENTUAN UMUM DAN TATA CARA PERPAJAKAN

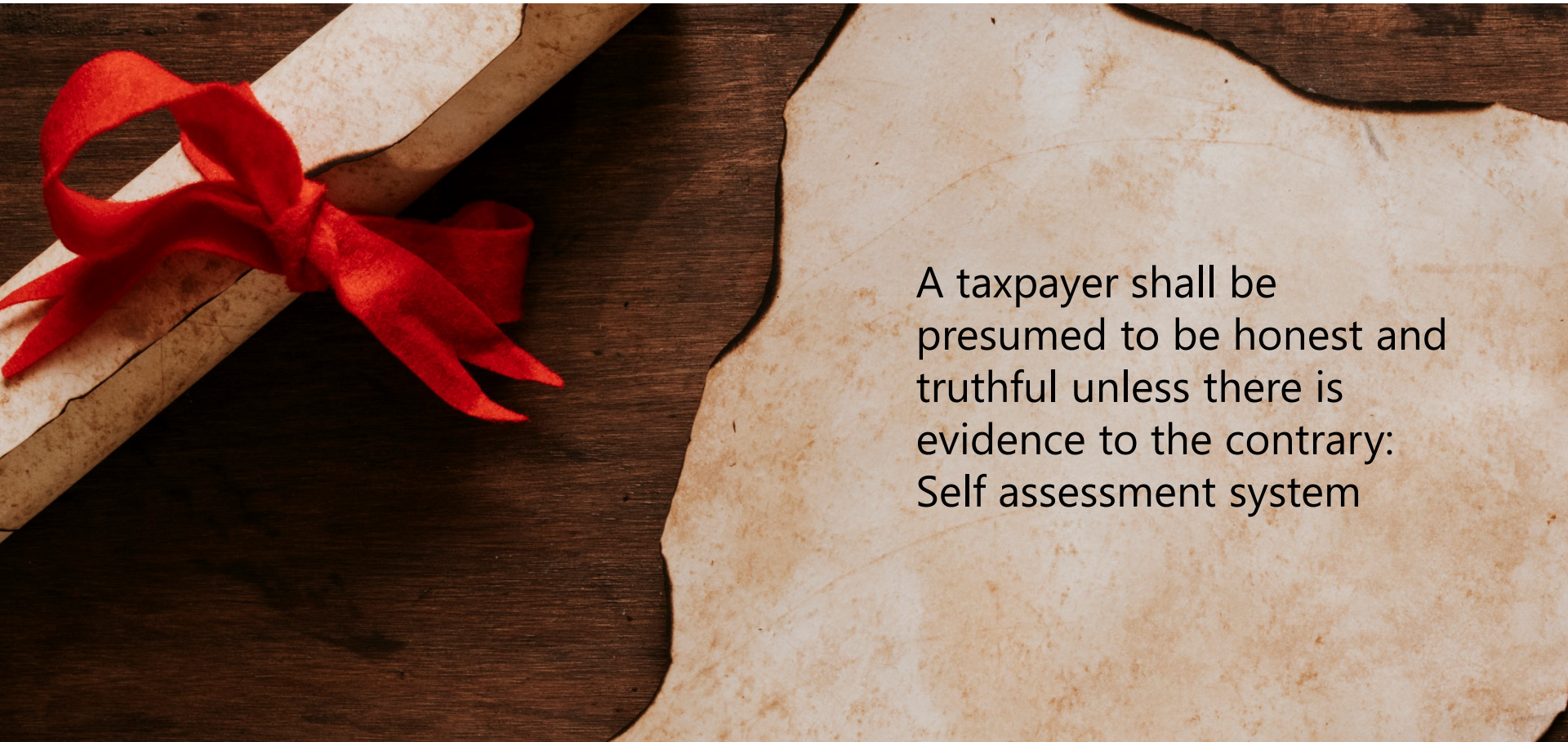
DENGAN RAHMAT TUHAN YANG MAHA ESA

PRESIDEN REPUBLIK INDONESIA,

Menimbang : a. bahwa Negara Republik Indonesia adalah negara hukum berdasarkan Pancasila dan Undang-Undang Dasar Negara Republik Indonesia Tahun 1945 yang menjunjung tinggi hak dan kewajiban warga negara, karena itu menempatkan perpajakan sebagai salah satu perwujudan kewajiban

Public Consultation

A Model Taxpayer Charter



A taxpayer shall be
presumed to be honest and
truthful unless there is
evidence to the contrary:
Self assessment system

Binding Ruling



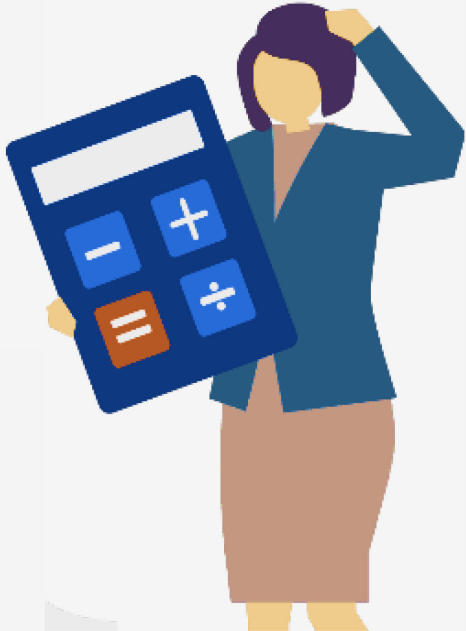
A binding ruling
for a prospective
(or sometimes completed)
transaction.

Audit Process

- A tax officer in the course of an audit or enquiry shall request from a taxpayer **only information** which is reasonably necessary and applicable to the matters under review:
Proportionality principle.
- A tax officer shall summarize the results of the audit or enquiry and **provide reasonable length of time for the Taxpayer to respond**:
In general, a-30 day period will be considered appropriate for such response.
- An internal review shall be heard by a tax officer who is independent of the audit or enquiry >
Quality assurance



Pay Correct Amount of Taxes



The taxpayer not be required to pay more tax than what has a basis in the law.

Proportionality

It is important for the overall fairness and support for the system that enforcement action be **proportionate** to the circumstances.

If penalties are too severe or punish the taxpayer for actions involving no fault, the taxpayer is likely to view the tax system as being unjust.



Right Not To Be Taxed Twice



Tax system should be designed to
avoid double taxation

Right To a Fair Trial



The *audi alteram partem* principle gives a taxpayer the right to be heard and present his views in respect of the assessment.

Publication of Judgements & Privacy

The publication of selected judgments in tax matters is a necessary requirement of best practice, since it allows a transparent overview of the judiciary, makes it possible for taxpayers to determine the correct application of the law, and prevents tax authorities from perpetuating incorrect interpretations or practices without proper control by the community.



The screenshot shows the official website of the Indonesian Tax Court (Sekretariat Pengadilan Pajak, Kementerian Keuangan). The page is titled 'Daftar Putusan Pengadilan Pajak' (List of Tax Court Judgments). It features a table with two columns: 'No Putusan' (Judgment Number) and 'Abstraksi' (Abstract). The table lists several judgments, including PUT-010832, PUT-010677, PUT-010635, PUT-010248, PUT-009992, PUT-009991, PUT-009990, PUT-009989, PUT-009988, and PUT-009987, all dated 15/2018 or 16/2018. The abstracts for these judgments include 'Pajak Penghasilan Pasal 25/29 Badan', 'Gugatan', and 'PPN'. The website header includes navigation links like Beranda, Profil, Publikasi, Layanan, Statistik, and Hubungi Kami.

No Putusan	Abstraksi
PUT-010832.15/2018/PP/II.B Tahun 2020	Pajak Penghasilan Pasal 25/29 Badan
PUT-010677.99/2018/PP/II.IVA Tahun 2020	Gugatan
PUT-010635.16/2018/PP/II.B Tahun 2020	PPN
PUT-010248.99/2019/PP/II.IVA Tahun 2020	Gugatan
PUT-009992.16/2018/PP/II.IA Tahun 2020	PPN
PUT-009991.16/2018/PP/II.IA Tahun 2020	PPN
PUT-009990.16/2018/PP/II.IA Tahun 2020	PPN
PUT-009989.16/2018/PP/II.IA Tahun 2020	PPN
PUT-009988.16/2018/PP/II.IA Tahun 2020	PPN
PUT-009987.16/2018/PP/II.IA Tahun 2020	PPN

Taxpayers' Right Reference



- Towards Greater Fairness in Taxation- A Model Taxpayer Charter
- Taxpayers' Rights: Theory, Origin and Implementation
- Protection of Taxpayers' Rights: European, International and Domestic Perspective
- Human Rights & Taxation in Europe and the World
- IFA 2015 Congress 2015: The practical protection of taxpayers' fundamental rights
- Inside Tax June 2014: Ke(tidak)seimbangan Hak dan Kewajiban
- Taxpayers' Rights in South Africa
- The IBFD Yearbook on Taxpayers' Rights 2019

Thank you

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