



GNV Consulting

MOORE STEPHENS

Tax, Customs and Business Services

An Introduction of Our Company

About Us

GNV Consulting Services (GNV Consulting) is widely recognized as one of the leading tax, customs and business consulting firms in Indonesia, independent of any accounting firm, free from conflict and independence issues in providing non-attest services. GNV Consulting Services established in 2010 by the experienced professionals who previously held Partner and Director position in the Big Four consulting firms (Deloitte, Arthur Andersen, PricewaterhouseCoopers and Andersen Consulting).

Most of our people have substantial experiences in tax, customs and business advisory. Our tax and customs advisory team comprise of individuals with professional certification and licenses as tax and customs consultants and Tax Court attorneys. We served a broad range of multinational companies engage in various industries or business lines, including trading and manufacturing, energy and resources, mining services, banking and financial services, telecommunication, media, technology, hospitality, breeding and feed mill, services and many more.

We has also performed substantial work on assistance in tax audit and tax dispute resolutions, M&A (mergers and acquisitions), restructuring, tax diagnostic review and/ or tax due diligence reviews to identify the tax exposures, and provides clients with optimum solutions and alternatives to minimize the potential tax exposures.

The Leading Tax and Transfer Pricing Firm in Indonesia 2018 by ITR World Tax.

Asia Tax Awards 2017 by the International Tax Review: Asia Tax Disputes & Litigation Practice Leader Finalist

Our Services

TAX SERVICES

Our tax services assist businesses with tax strategy, planning, compliance, and a wide range of business advisory services. We have experience working with an expansive and diverse client base.

Our tax services include:

- **Cross-Borders Transaction Issues**

Cross-border transactions involve the payment of trading, services, passive income and these will usually be accompanied by complex tax effect, especially if the transaction is conducted with a related party.

Our highly experienced tax consultants provide deep analysis of cross border transactions and offer optimum tax planning to mitigate the tax implications of such transactions.

- **Strategic Tax Planning/ Restructuring/ Mergers and Acquisitions**

We help clients with tax planning analysis to provide several alternative structures to produce the most optimum tax implications in compliance with the prevailing tax laws and regulations.

Tax impact of properly structuring the disposition and acquisition of a company can also have a very material impact on the economics of the transaction for both parties.

- **Annual and Monthly Tax Compliance**

Taxpayers are required to file tax returns on a monthly or/and annual basis for corporate/ personal income tax, withholding tax and value added tax (VAT). Our tax compliance services will significantly limit the risk of the tax being under- or overstated due to mistakes, insufficient knowledge of the tax regulations, or incorrect interpretation thereof.

- **Individual Taxation**

Imperfect preparation or planning individual tax return can result in a significant unnecessary tax cost in the event of a tax audit. Precise and accurate filing of such individual tax returns can avoid the unnecessary tax cost.

- **Tax Diagnostic Review**

A tax diagnostic review provides an overview of the potential tax exposures in the event that the company is audited by tax office. The review can suggest the company to take necessary measures to minimize such potential tax exposure.

- **Transfer Pricing**

The Indonesian tax authority request the company to provide transfer pricing documentation for related party transactions. With proper documentation of transfer pricing, the company should be able to uphold its argument about the pricing methodology during the tax/ customs audit process.

We have helped many clients in preparing transfer pricing studies and advisory.

- **Tax Audit and Dispute Resolution, including Representation in the Tax Court**

Our service can cover all stages of tax audit process including document preparation and submission, discussion with the tax auditors, preparing the rebuttal letter, etc.

Our service includes representing the client in dispute resolution. Most of tax partners have obtained Tax Court attorney license.

- **Obtaining Tax Facilities and Rulings from the Tax Authority**

Some procedures and mechanisms are required to be fulfilled to obtain tax/customs facilities and rulings from the Tax Authority. Our service will ensure the clients in meeting the requirements.

CUSTOMS & INTERNATIONAL TRADE SERVICES

Customs duties are not, however, only about determining what tariff and tax is applicable to an imported product. It can also be used to strategically positioning your business. How you structure your customs duty affects how much tax is due. Often advance planning can identify arbitrage opportunities that will work in your favour.

Further, the inappropriate determination of a customs duty not only leads to the retrospective imposition of correct duty, but could also lead to a substantial fine.

Our customs and international trade services include:

- **Valuation and Tariff Classification**

Declaring the wrong customs value can incur a significant administrative sanction up to 1000% (one thousand percent) of the customs duty underpayment.

Related-party transactions are particularly sensitive to customs values issues. We help our clients in managing their customs value and tariff classification through well-planned import transactions schemes or by obtaining rulings from the Indonesian customs authority.

- **Preferential and Trade Agreements**

Importation of goods from one country to other country normally uses the customs duty tariff under the Most Favoured Nation (MFN) tariff.

However, a preferential tariff rate is extended to partner countries that have signed Free Trade Agreements (FTA) with each other. To date, Indonesia has signed FTA agreements with several countries. We help our clients in satisfying

The requirements for applying FTA on the importation of goods into Indonesia.

- **Customs Duty Drawback & Exemption**

Requesting refund of customs duty will trigger verification or audit from the customs authority. We help our clients in preparing working papers for customs duty refund, dealing with the customs authority, and obtaining the best results.

- **Representation in Customs Audit and Litigation**

Our experienced customs professional, who have obtained customs expert license from the customs authority, can represent you in the customs audit and litigation process.

- **Assisting in Obtaining Customs Duty Facilities from the Customs Authority**

We help our clients in obtaining customs duty facilities such as Bonded Zone Company, Bonded Logistic Centre, Bonded Warehouse, Temporary Importation, Master List from the Investment Coordinating Board (BKPM), Export Oriented Company (KITE), etc.

PAYROLL SERVICES

Processing payroll can be a complicated and time-consuming task. With this burden removed, the client can focus on doing more productive things, and may even be able to trim the size of its staff.

Among other things, payroll functions can include anything from determining employee take-home pay, calculating the withholding taxes, maintaining a reconciliation of payroll as recorded in accounting records and those reported in the employee income tax returns, preparing employee salary slips and reports on social security program (BPJS).

Our payroll services include:

- Payroll Tax Payment Service
- Payroll Review
- Payroll Processing and Advice
- Payroll Instructions
- Web-Based Payroll Service
- BPJS and Other Insurance Reporting
- Monthly/ Annual (December) Employee Income Tax Return
- Individual Income Tax Return (SPT 1770-S)

BUSINESS CONSULTING

With our extensive knowledge and experience, we assist you in all types of transactions, accounting support, business and system review, and designing the system most suited to your organization's needs. Our specialists will also help you in your merger and acquisition transactions, including financial and operational due diligence, accessing the capital markets, and valuing, negotiating and structuring deals.

Our business consulting services include:

- Accounting Services
- Internal Audit and Compliance Review
- International Financial Reporting Standards (IFRS) Advisory Services
- Transaction Supports

FINANCIAL ADVISORY

We provide a diverse range of strategic and financial advices to clients in relation to Corporate Finance, M&A Transaction and Reorganization services.

Our main service lines are:

- Corporate Finance Advisory
- Sale or Divestiture Advisory
- Acquisition Advisory
- Fund Raising Advisory
- Merger Integration

IT SOLUTIONS

With our strong IT (information technology) experience, we provide our clients not only with the business systems and procedures, but also with instruments to empower their business.

Our products and services give clients the expertise, the knowledge and the experience they need to help them make the right decisions to grow the business.

Our main service lines are:

- Warehouse & Transportation
- Management System
- Payroll & Tax System
- IT Audit & Risk Management System
- Data Protection, Bandwidth Management & Mobile Gateway

Our People



Hartiadi B Santoso (Tito)

Partner

hartiadi.santoso@gnv.id

M +62 816 850 258

- 28 years experiences in tax consulting including five years as a tax partner at Deloitte
- Licensed Tax Court Attorney
- Indonesian Tax Brevet Certification (Level C)
- Indonesian Customs Expert Certification
- Author the book of "Indonesian Tax Guidelines for Executives" (best -selling book)
- Author the book of " Don't take action before knowing the tax implications



Ahdianto (Anto)

Partner

ahdianto@gnv.id

M +62 812 100 4451

- 19 years experiences in tax and customs and including three years as a tax Director at Deloitte
- Licensed Tax Court Attorney
- Licensed Customs Court Attorney
- Indonesian Tax Brevet Certification (Level C)
- Indonesian Customs Expert Certification



Rahadianto Sudewo (Jimbon)

Partner

rahadianto.sudewo@gnv.id

M +62 816 991 0130

- 22 years experiences in tax advisory including four years as a Tax Director at Deloitte.
- Bachelor of Science in Business Administration
- Master of Business Administration majoring in Finance



Charles Setia Oetomo

Partner

charles.oetomo@gnv.id

M +62 816 786 811

- 16 years experiences in tax consulting including four years as a Tax Partner at Deloitte
- Indonesian Tax Brevet Certification (Level C)
- Registered Tax Court Attorney



IDM Agung Nugraha (Dewa)

Partner

dewa.nugraha@gnv.id

M +62 816 805 163

- 18 years experiences in tax consulting
- Indonesian Tax Brevet Certification (Level C)
- Tax Court Licensed



Jeklira Tampubolon (Lira)

Partner

jeklira.tampubolon@gnv.id

M +62 811 846 455

- 20 years experiences including 3 years as a tax director at Deloitte
- Indonesian Tax Brevet Certification (Level C)
- Licensed Tax Court Attorney
- Indonesian Customs Expert Certification



Endy Arya Yoga

Partner

endy.yoga@gnv.id

M +62 816 197 1930

- 18 years experiences in tax consulting
- Bachelor of Accounting
- Master of Business Administration majoring in Finance



Benjamin P. Simatupang

Director

benjamin.simatupang@gnv.id

M +62 816 144 2486

- 19 years experiences in taxation consulting including three years as a tax Director at Deloitte
- Bachelor of Economics
- Master Management majoring in Finance & Investment



- 13 years experiences in tax consulting
- Indonesian Tax Brevet Certification (Level C)
- Licensed Tax Court Attorney

Fabian Abi Cakra

Director

fabian.cakra@gnv.id

M +62 813 103 14 103



- 11 years experiences in tax and customs
- Master of Business Administration
- Licensed Tax Court Attorney
- Licensed Customs Court Attorney
- Indonesian Tax Brevet Certification (Level C)
- Indonesian Customs Expert Certification

Aditya Wicaksono

Director

aditya.wicaksono@gnv.id

M +62 818 462 644



Julius Wahyu Daryono

Director

julius.daryono@gnv.id

M +62 818 101 234

- 13 years experiences in tax consulting
- Bachelor of Accounting

GNVConsulting
MOORE STEPHENS

Our contact:

GNV Consulting Services

AIA Central, 23rd Floor

Jl. Jend. Sudirman Kav. 48A

Jakarta Selatan 12930, Indonesia

T +62 (21) 2988 0681

F +62 (21) 2988 0682

www.gnv.id

GNVConsulting is a business advisor independent of any accounting firm, free from conflict and independence issues, providing non-attest services for tax, customs and related trade regulatory issues in Indonesia, as well as business advisory. Our tax and customs advisory team comprise of individuals with professional certification and licenses as tax and customs consultants and Tax Court attorneys.