

RSM Indonesia Webinar | 28 May 2025

NAVIGATING TAXATION & TECHNOLOGY: FUTURE ADAPTATION AND INNOVATION

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One of the
RSM team



Bringing you insights
to help you move forward
with confidence



At RSM, we help clients overcome new challenges,
embrace change and adapt to thrive.

By working together, creating deep insights,
combining world-class technology and real-world experience,
we deliver understanding that's unmatched, and confidence that builds.

For a changing world. For the future. For all.

RSM's 2024 Global Financial Results

RSM

HIGHLIGHTS

Revenue growth

of 6%* to US\$10bn**

* 2023 global fee income US\$9.4bn

** Revenue growth percentage calculated using constant currency conversions

RSM statistics

65,000
People worldwide

900
Offices

120
Countries

Service line revenue split

32%

Assurance

29%

Tax

39%

Consulting

Growth by region

North America

5%

Europe

8%

Asia Pacific

7%

Latin America

13%

Africa

17%

MENA & WA

38%

With nearly 40 years of presence in Indonesia,
we have evolved into an integrated professional services firm,
assisting clients with assurance, tax, and consulting.

We are proud to be deemed as the #5 professional services firm in Indonesia.

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U C OSNNMRRMSP AJGL PQOSAA000
U FGCDMORCPGE ? PCU? PBGE ? LB CHMY @IC
NPMDCQML?J ASURSPC

900+ Staff
40+ Partners
2 Offices

RSM

RSM

In support of:

**WOMEN'S
EMPOWERMENT
PRINCIPLES**

Established by UN Women and the
UN Global Compact Office



Our Services in Indonesia

ACCOUNTING & REPORTING ADVISORY

Complex Accounting & Reporting | Cost & Management Accounting |
New Accounting Standards & Implementation |

AUDIT

Agreed Upon Procedures | Financial Information Review | General Audit |

BUSINESS & CORPORATE SERVICES

Accounting Services | Business Establishment & Licensing |
Corporate Secretarial | Financial Outsourcing Services | Liquidations | Payroll |

CORPORATE FINANCE & TRANSACTION ADVISORY

Corporate Finance | Corporate Recovery & Insolvency | Restructuring |
Valuation |

GOVERNANCE RISK CONTROL CONSULTING

ESG & Sustainability | Fraud Prevention | Governance | Internal Audit |
Risk Management | Security & Privacy Risk | Technology Risk |

MANAGEMENT CONSULTING

Finance & Performance | Transformation |

TAX

Business Tax | International Tax | Merger & Acquisition | Tax Audits |
Tax Dispute Resolution | Transfer Pricing |

TECHNOLOGY CONSULTING

Artificial Intelligence & Data Analytics | Digital & Technology Integration |
Enterprise Technology | Technology Infrastructure |

Tax Services

BUSINESS TAX

- ☐ Tax Advisory Corporation
- ☐ Tax Advisory Individual
- ☐ Tax Audit
- ☐ Tax Compliance Corporation
- ☐ Tax Compliance Individual
- ☐ Other Business Tax

INTERNATIONAL TAX

- ☐ International Tax Advisory
- ☐ International Tax Restructuring

MERGER & ACQUISITION

- ☐ International Tax Advisory
- ☐ International Tax Restructuring

TAX AUDITS

TAX DISPUTE SETTLEMENT

TRANSFER PRICING

- ☐ Transfer Pricing Documentation
- ☐ Transfer Pricing Advisory
- ☐ Transfer Pricing Dispute Litigation
- ☐ Transfer Pricing Dispute Resolution



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Session 1

Ichwan Sukardi – Tax Managing Partner



SUB-TOPICS DISCUSSION



INTRODUCTION OF TAX TECHNOLOGY

THE IMPLEMENTATION OF TAX TECHNOLOGY IN GLOBAL AND INDONESIA

IMPACT OF TECHNOLOGY ON TAX SERVICES



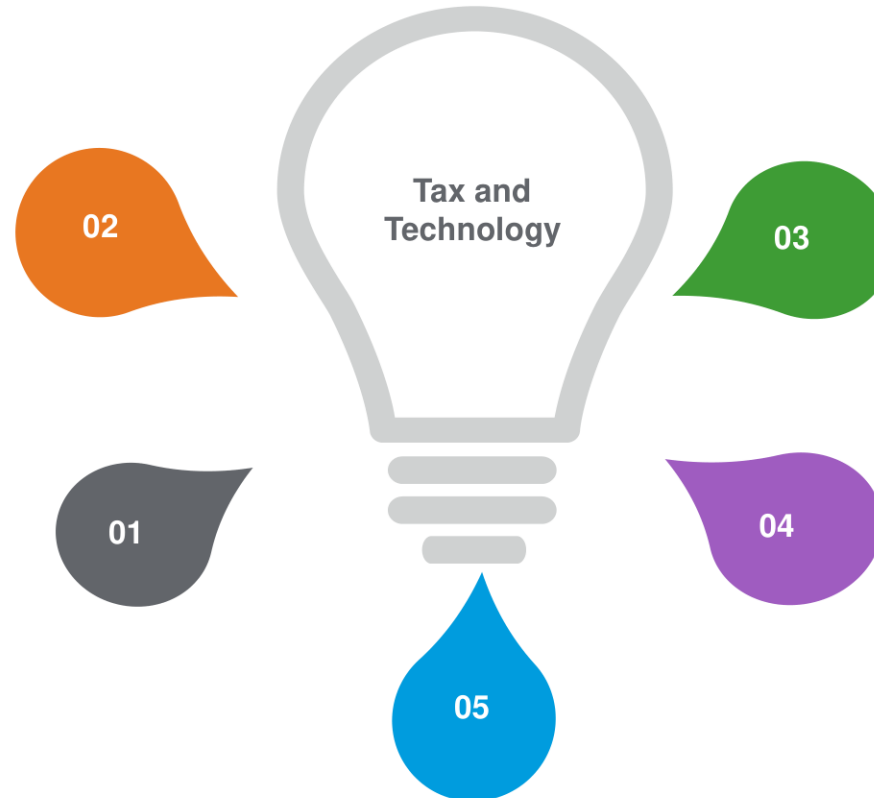
INTRODUCTION OF TAX TECHNOLOGY

Glance Description: Tax and Technology

Tax technology appoints to the use of software, tools, and digital platforms that the aim of the making is administering and simplifying tax-related process in an organization.

The reasons of the tax technology making are the complexity, the data volume and transactions, as well as the dynamic tax regulation

The combination between tax skills and technology solution



The aims of tax and technology are the automation, the increase and the simplification tax functions such as compliance, reporting and analytics

Each of business faces unique challenges so tax technology shall be customized to certain points and objectives by assessing the current processes and technology gaps, as well as setting clear objectives to achieve business goals

The future technology shall emphasize the anomaly detection, automated e-invoicing and real-time reporting, global tax calculation; as well as integrated solutions to harmonize the need of business in tax compliance and tax management

Key points of the utilization of technology in tax services



Why is technology used in tax compliance system?

Integrated

Tax systems link directly with accounting, enterprise resource planning, payroll, and client data

Data-Led

Tax decisions and filings flow from live financial data

Real-time

Dashboards deliver real-time data for agile decision making

AI

AI copilots assist with drafting advice and perform diagnostics

Continuous review

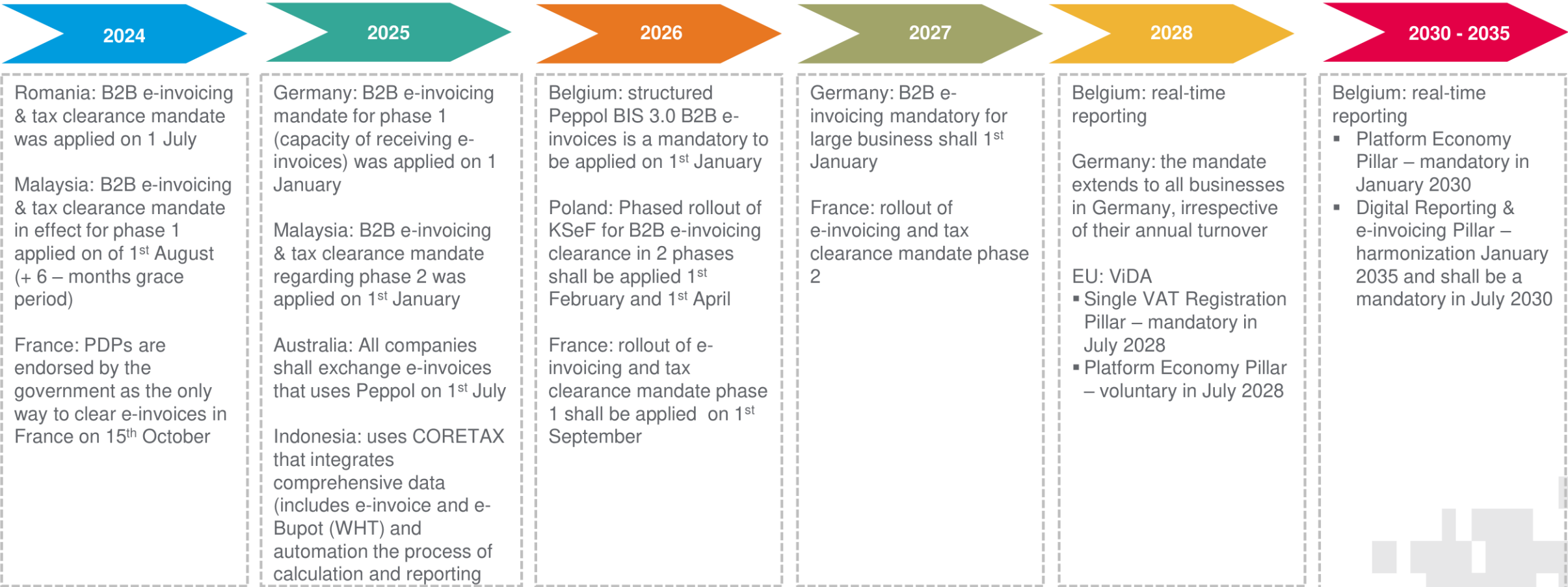
Workpapers update continuously and review is ongoing



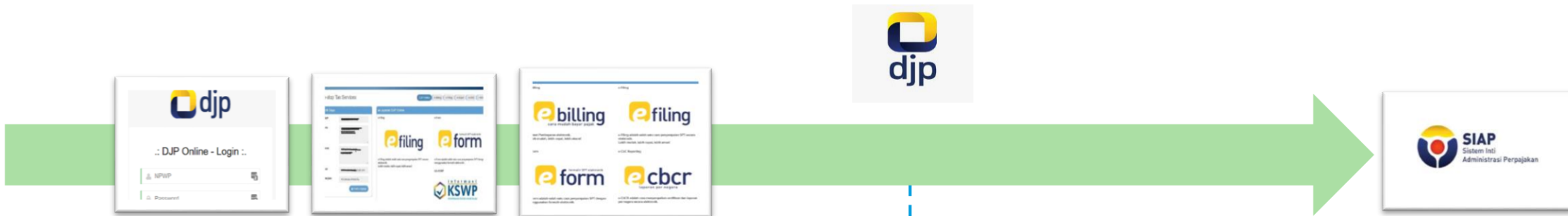
Global Tax Authority Adoption of Technology

*The most significant regulatory development recently is the issue of tax invoice. As global, **the invoicing compliance has been shifting from manual process to e-invoicing compliance** and the submission is made in **a real-time tax reporting***

Global e-Invoicing and tax compliance review (major developments and mandate rollout regarding compliance scheme)



The Implementation of Tax and Technology in Indonesia



DJP ONLINE

The integrated tax application system includes e-Billing in the form of SSE Tax version 2 and e-Filing in 2014.

- Tax management system that simplify taxpayers to carry out their obligations and obtain tax rights electronically
- There are several tax services on feature of DJP online, they are:
 - The service portal features consists of e-Filing, e-Biling, e-Form, e-Faktur, e-Registration, dan e-Tracking
- Taxpayers can activate EFIN, report online tax to pay online tax, issue e-Bupot which this issue is subject to certain companies that are appointed by DGT
 - Accessing e-Form to report annual tax return of 1771 and annual tax return of 1770
- Other services feature, such as:
 - e-Objection (submission of Objection Letter); e-PHTB (validation of SSP or SSP PPh PHTB); e-SKD (creating documents for WPLN); e-SKTD (application for Certificate of Exemption from Tax for certain importers) and KSWP info (to seek the status of taxpayers other than obtaining a Fiscal Certificate/ SKF; Certificate of Domicile; Certificate of Overseas Services/ SKJLN)
 - Rumah Konfirmasi: to make a validation confirmation for tax documents
 - e-Reporting: to support the submission report of investment realization as a condition to obtain an exemption of income tax on dividends or other income
 - Voluntary Disclosure Program: reporting the realization of the use of tax incentives

CORETAX ADMINISTRATION SYSTEM (CORETAX DJP)

Applicable since on 1 January 2025

- Consist of all Indonesian tax services and features that the arrangement was previously separated with certain services so feature of DJP Online, ereg online, efaktur and web faktur shall be presented on one page
- DGT and taxpayers can monitor each of taxpayers' tax obligations in real time so the potential of tax leakage or tax avoidance can be identified and followed-up quickly
- Tax data is stored digitally and centrally to simplify the access and the management of information
- The implementation of CORETAX DJP is announced through Announcement No PENG-41/PJ.09/2024 regarding the Implementation of CORETAX DJP that can be accessed through <https://coretaxdjp.pajak.go.id/>
- In addition, to simplify taxpayers to access CORETAX DJP, DGT has provided a website that provides the DJP Portal Services that can be accessed through https://www.pajak.go.id/portal_layanan-wp/
- All services that have been provided shall be categorized as: a) registration, b) the reporting of tax return; c) tax payment; and d) Digital Administrative Services, that each of them is supplemented by usage guide (link <https://www.pajak.go.id/reformdjp/coretax>).

The Use of Automated Tax Compliance

Increasing the use of automated tax compliance can have positive and negative impacts to taxpayers; they are:



POSITIVE IMPACTS

1

Increased transparency

Enhanced reporting and disclosure requirements can promote transparency, reduce tax evasion, and avoidance

2

Fairness and equity

Standardized rules ensure equal treatment for all taxpayers as well as promote fairness and equity

3

Reduced double taxation

International cooperation and agreements minimize double taxation so taxpayers may obtain benefits

4

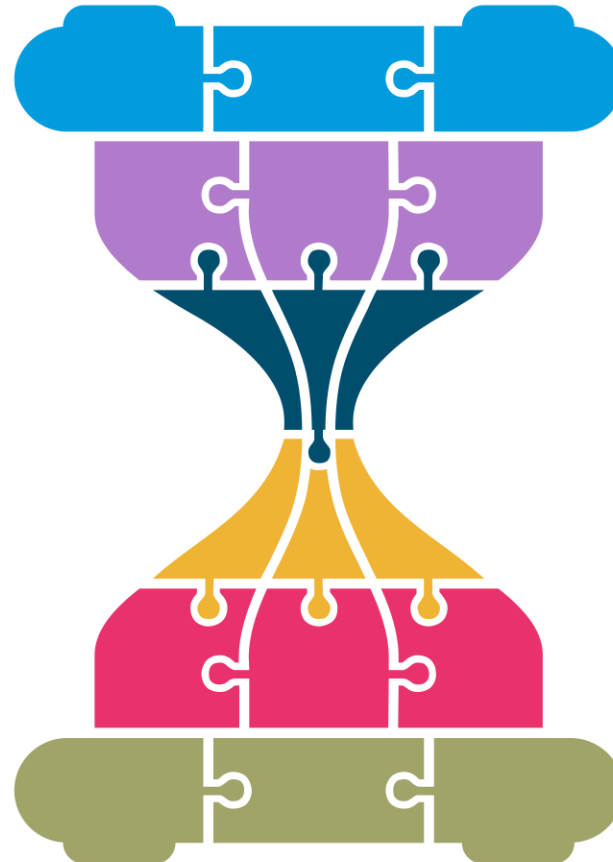
Improved tax certainty

Clear guidelines and standards provide taxpayers with greater certainty and predictability

5

Access to international markets

Compliance with international standards can facilitate access to global markets and trade



NEGATIVE IMPACTS

1

Increased compliance burden

Additional reporting and documentation requirements can increase administrative burdens and costs

2

Complexity and uncertainty

Evolving standards and regulations may create complexity and uncertainty for taxpayers

3

Risk of penalties and fines

Non-compliance can result in penalties, fines and reputational damage

4

Higher costs

Compliance with international standards may require significant investments in technology, training and personnel

5

Potential for over-regulation

Excessive regulation can stifle innovation and entrepreneurship

Actions taken concerning the use of automated tax compliance

Mitigating the negative impacts caused by automated tax compliance by doing several actions, they are:

Education and training

Provide taxpayers with education and training on international standards and compliance

Giving clear guidance

Offer clear and concise guidance on compliance requirements and standards

Support for small and medium- sized enterprises (SMEs)

Provide targeted support and resources for SMEs to help comply with international standards



Streamlined reporting

Implement efficient and streamlined reporting processes to reduce administrative burdens

Regular review and update

Regularly review and update regulations to ensure they remain relevant and effective

Use human oversight

Incorporate human oversight into the automated process to ensure accuracy and fairness

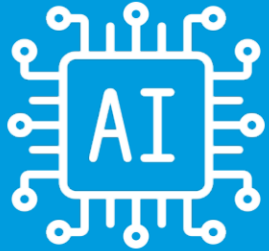
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Session 2

Kemal Alfadin – Technology Consulting Partner



Apa itu kecerdasan buatan (AI) ?



AI adalah bidang ilmu komputer yang bertujuan untuk membuat mesin atau program komputer mampu melakukan tugas-tugas yang biasanya membutuhkan kecerdasan manusia.

Apa itu Machine Learning (ML) ?

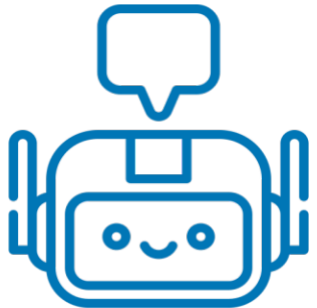


ML adalah cabang spesifik dari AI yang berfokus pada pengembangan sistem yang dapat belajar secara otomatis dari data tanpa perlu diprogram secara eksplisit untuk setiap tugas.



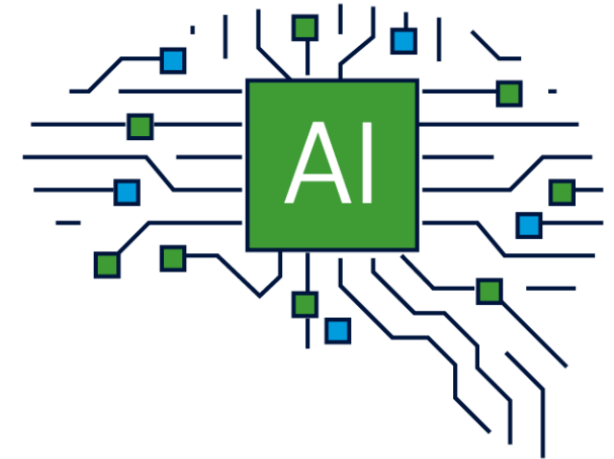
Generative AI

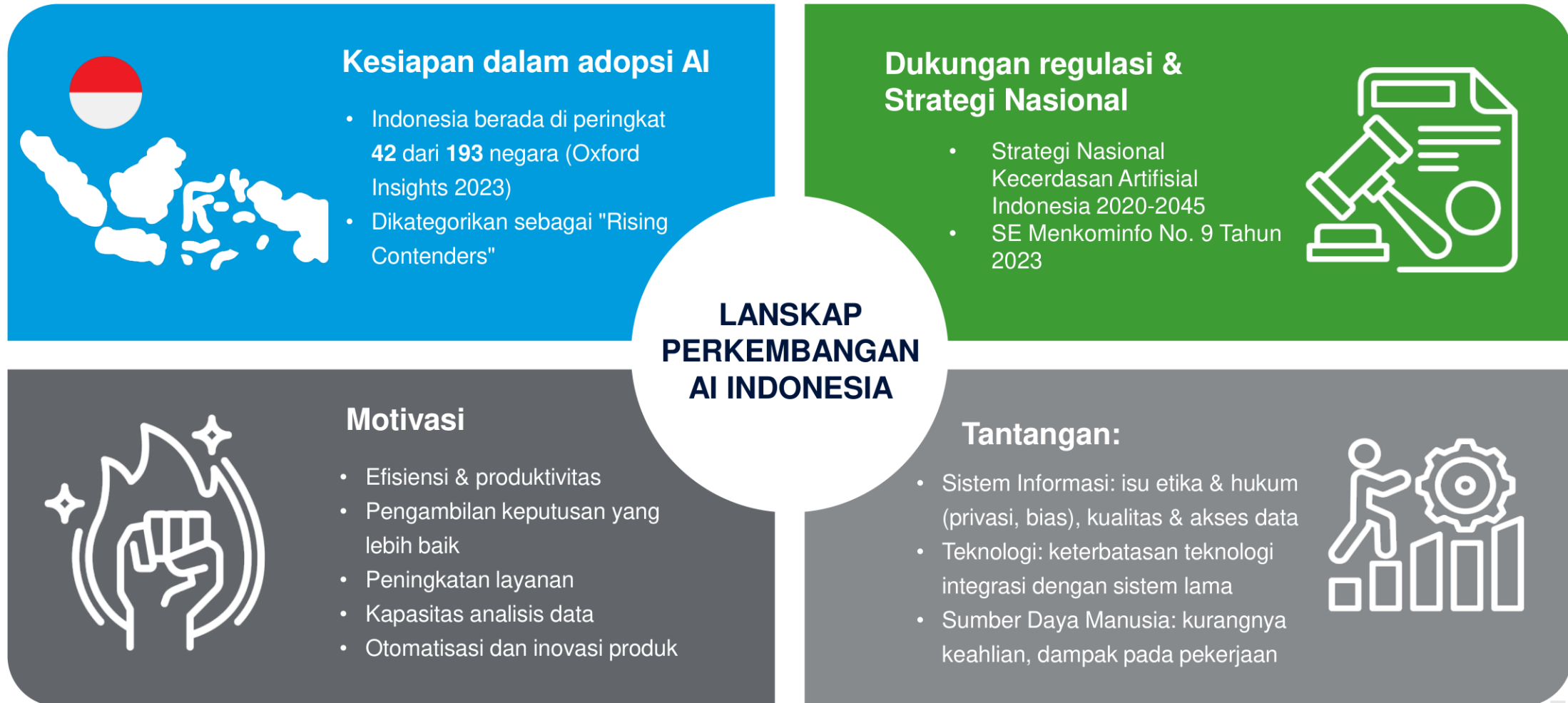
Generative AI adalah jenis AI yang memiliki kemampuan untuk menciptakan konten baru yang sebelumnya tidak ada. Hasil dari konten tersebut dapat berupa teks, gambar, audio maupun video.



Agentic AI

Sistem AI yang dirancang untuk bertindak secara otonom dan proaktif untuk mencapai tujuan tertentu. AI ini tidak hanya merespons perintah, tetapi juga dapat membuat rencana dan mengambil keputusan dalam menyelesaikan perintah tersebut.





Aspek Penting dalam Pengembangan AI di Indonesia



Tata Kelola (Governance)

- **Pentingnya Kerangka Kerja:** Kebutuhan akan kerangka hukum untuk memastikan AI dikembangkan & digunakan secara bertanggung jawab.
- **Fokus Nasional:** "Etika dan Kebijakan" sebagai pilar Strategi Nasional AI Indonesia.



Infrastruktur & Data

- **Kebutuhan Fondasi Data:** Pentingnya data berkualitas tinggi, aman, dan terkelola dengan baik (data governance) sebagai inti pengembangan AI
- **Fokus Nasional:** "Infrastruktur dan Data" menjadi salah satu fokus dalam Strategi Nasional AI



SDM & Budaya (People & Culture)

- **Kompetensi SDM:** Kebutuhan akan SDM dengan keahlian multidisiplin (teknis AI, domain bisnis, etika, hukum).
- **Fokus Nasional:** "Pengembangan Talenta" sebagai prioritas Strategi Nasional AI.



Etika (Ethics)

- **Landasan Nilai Nasional:** AI harus berorientasi pada kemaslahatan manusia dan berlandaskan
- **Transparansi & Keterjelasan (Explainability):** Sistem AI harus dapat menjelaskan proses pengambilan keputusannya, terutama yang berdampak pada individu.



Risiko (Risk)

- **Keamanan & Ketahanan Siber:** Melindungi sistem AI dari serangan, penyalahgunaan, dan kegagalan.
- **AI Impact Assessment:** Melakukan penilaian dampak AI terhadap individu, masyarakat dan hak asasi manusia sebelum dan selama implementasi

Our Services



ARTIFICIAL INTELLIGENCE & DATA ANALYTICS

Data governance, data analytics, business intelligence, machine learning & artificial intelligence



DIGITAL & TECHNOLOGY INTEGRATION

Digital information & strategy, application lifecycle management, digital business & user experience



ENTERPRISE TECHNOLOGY

Enterprise architecture & IT modernization, Operations, supply chain & procurement, IT mergers & acquisition, Industry solution

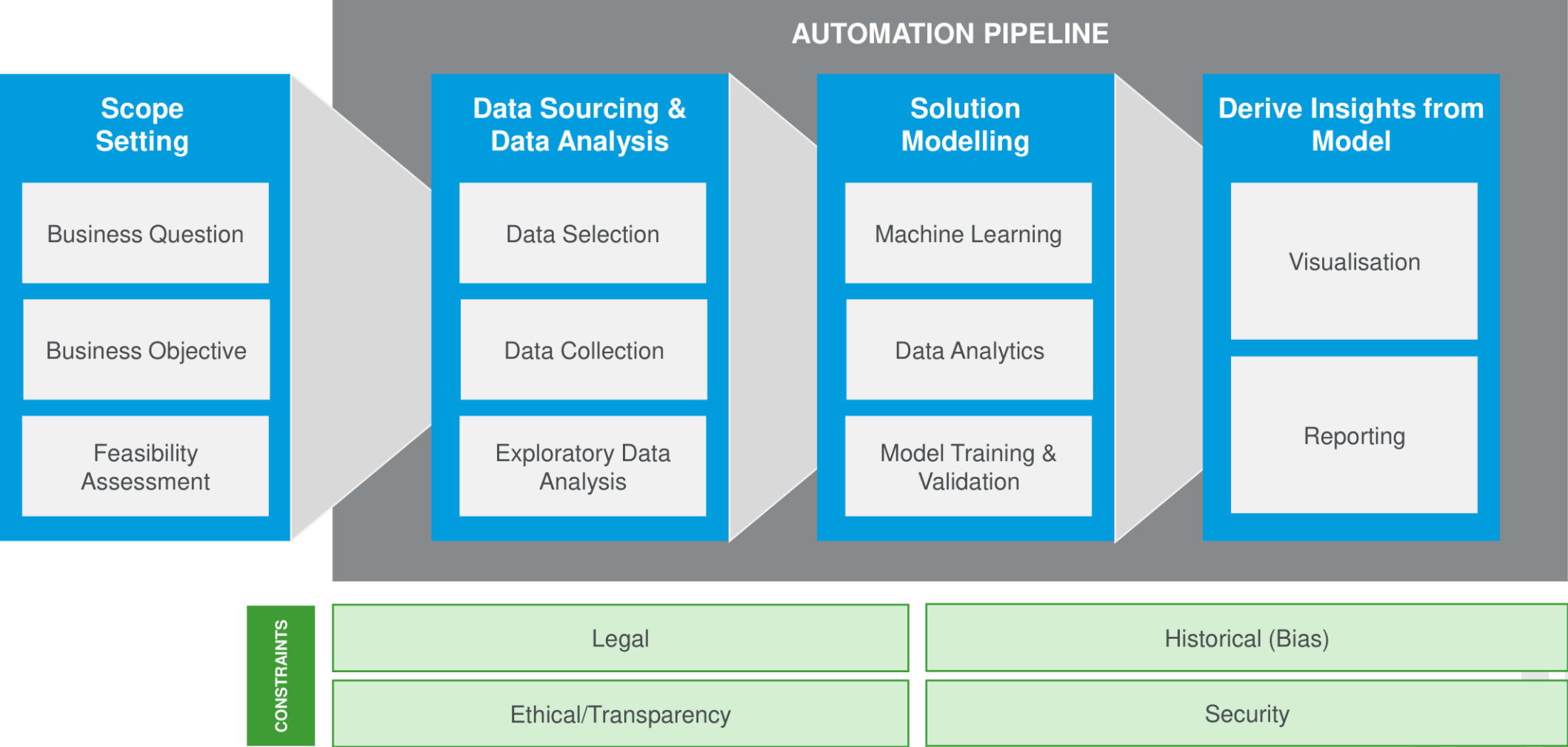


TECHNOLOGY INFRASTRUCTURE

Big data & predictive analytics, social enterprise, IoT, workforce mobilization solutions, emerging cloud technologies

Pendekatan Use Case AI di RSM

Berikut adalah pendekatan yang dilakukan di RSM Indonesia untuk menangani *use case* terkait implementasi AI. Dimulai dari penetapan *business question* dan *objective* sampai *derive insights*, tujuan akhir setiap *use case* adalah untuk menerapkan *automation pipeline*, yaitu proses dimana sistem dapat melakukan *use case* tersebut secara otomatis dan berkala.



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Session 3

T Qivi Hady Daholi – Tax Partner





Our Past



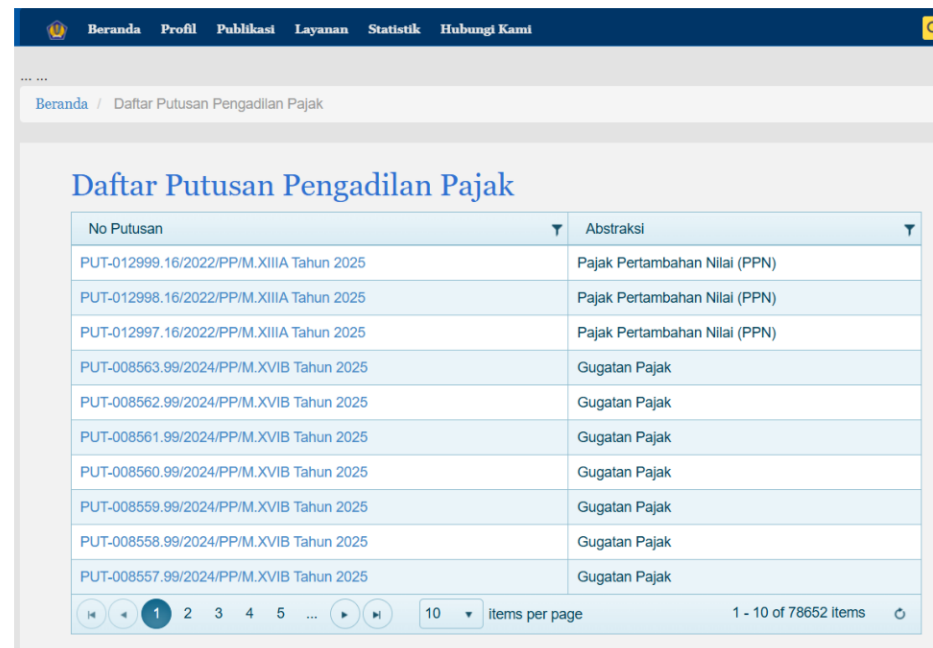
Current Condition

Current Condition in Handling Tax Dispute

So many documents to read



No Classification and Non-Searchable



No Putusan	Abstraksi
PUT-012999.16/2022/PP/M.XIIIA Tahun 2025	Pajak Pertambahan Nilai (PPN)
PUT-012998.16/2022/PP/M.XIIIA Tahun 2025	Pajak Pertambahan Nilai (PPN)
PUT-012997.16/2022/PP/M.XIIIA Tahun 2025	Pajak Pertambahan Nilai (PPN)
PUT-008563.99/2024/PP/M.XVIB Tahun 2025	Gugatan Pajak
PUT-008562.99/2024/PP/M.XVIB Tahun 2025	Gugatan Pajak
PUT-008561.99/2024/PP/M.XVIB Tahun 2025	Gugatan Pajak
PUT-008560.99/2024/PP/M.XVIB Tahun 2025	Gugatan Pajak
PUT-008559.99/2024/PP/M.XVIB Tahun 2025	Gugatan Pajak
PUT-008558.99/2024/PP/M.XVIB Tahun 2025	Gugatan Pajak
PUT-008557.99/2024/PP/M.XVIB Tahun 2025	Gugatan Pajak

Lengthy Tax Court Decision



Complicated and Stressful

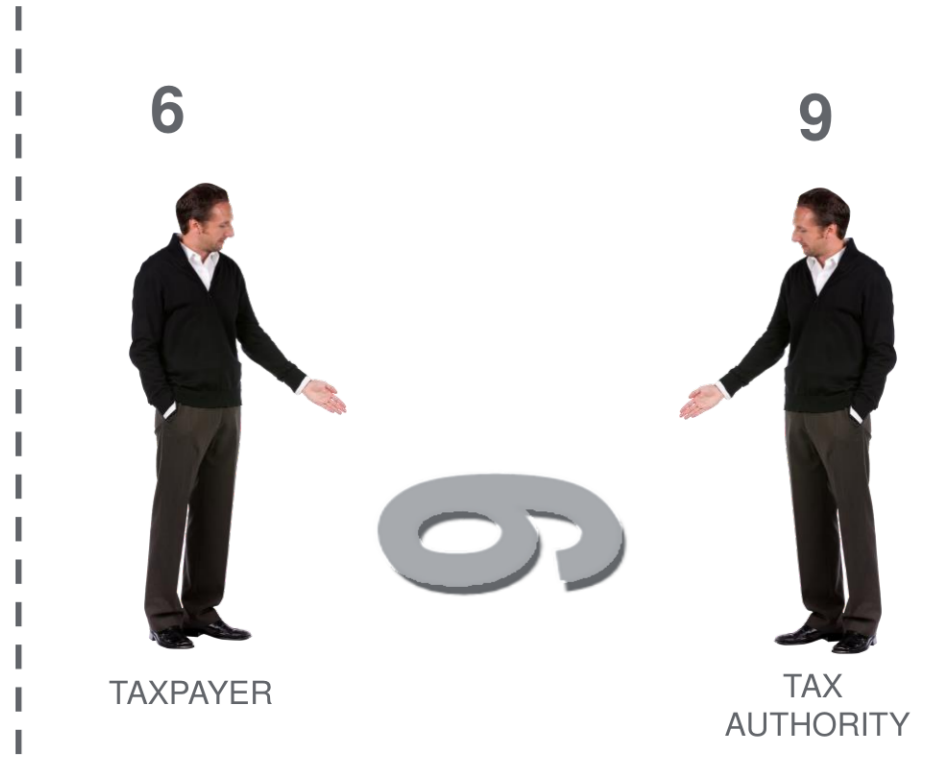
Current Landscape of International Tax Dispute

Enhanced Use of Technology by Tax Authority



- Expanding Adoption of Technology, e.g data analytics, AI
- Greater Emphasis on Data Alignment
- DGT's Tax Reform: Launch of Coretax System Anticipated in 2025

Different Perspectives & Approaches



Lengthy Settlement & Uncertainty

38,76 months

Average time to settle tax dispute case until tax court decision*

Complex Regulations, Intricate Guidelines, and Unpredictable Dispute Outcomes

**sample from 131 tax court decision related with international tax/transfer pricing cases*

AI in Tax Disputes: Enhancing Efficiency and Fairness



- Your "GPS" for Tax Disputes



- Efficiently finding the "Needle in the Haystack"



- Improving Accuracy and Consistency

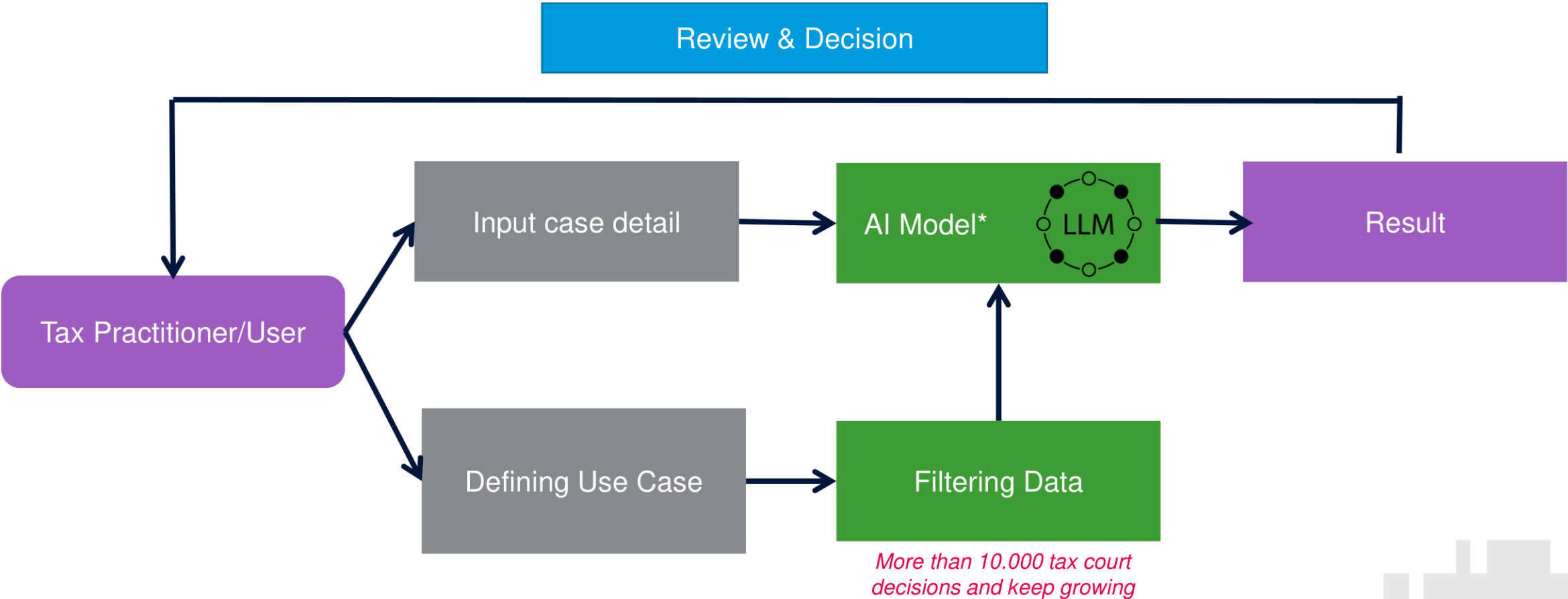


- Providing Predictive Insights for Outcomes

“It’s good to learn from your mistakes. It’s better to learn from other people’s mistakes.”

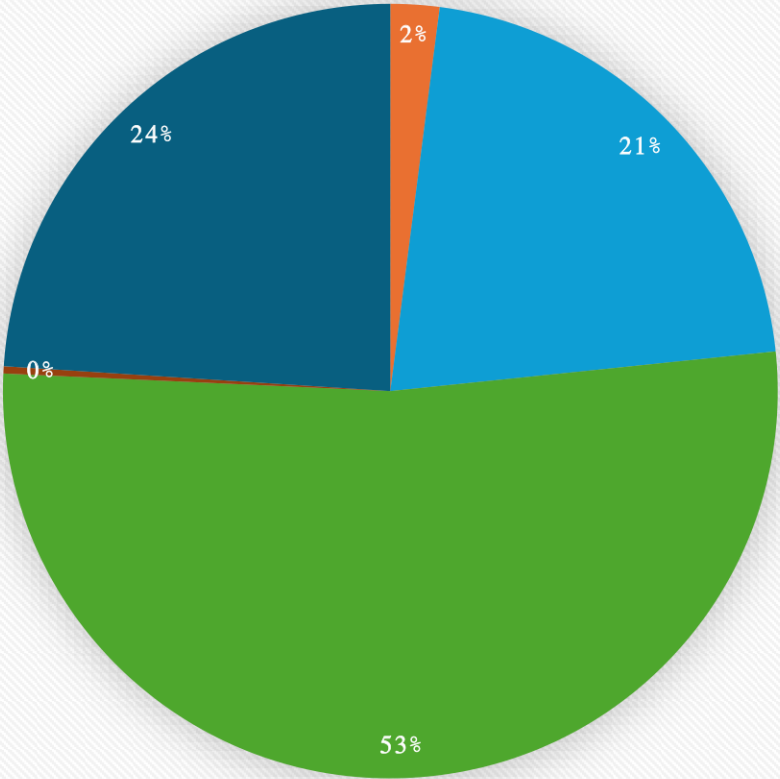
(Warren Buffet)

AI-Driven Tax Dispute Workflow



**AI Model is specifically trained using proprietary training data*

Insight from Collected Tax Court Decisions



■ Lainnya
 ■ Mengabulkan Sebagian
 ■ Mengabulkan Seluruhnya
 ■ Menghapus dari Sengketa
 ■ Menolak

Live Demo

AAJ Tax - AI for Tax Advisory, Audit & Judgement

“System of Unified Knowledge-based Artificial Intelligence for Tax Disputes & Insights”



AI in Tax Disputes: Key Consideration



- Confidentiality & Security



- AI hallucinations



- Ethics



Summary

AI can serve as your "GPS" on the journey of dispute resolution—helping you find the best route by providing insights to make smarter decisions, save valuable time, ensure fair outcomes, and predict results with greater accuracy.

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dan oleh karena itu tidak boleh digunakan sebagai pengganti nasihat dan/atau
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ASSURANCE | TAX | CONSULTING



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