

# Certificate of Participation

**PT INDOTAXSOLUTION TRAINING AND CONSULTING**



This Certificate is Presented to

**DR. ARLES P. OMPUSUNGGU, M.Si., Ak., CA**

for participating as the TRAINER in the Training of  
"Income Tax of Employee, Tax on Benefit in Kind (PMK-66/2023), and Withholding Tax"  
on 29th August 2023

We wish you good luck in your future endeavors.

Jakarta, 29th August 2023



**Dr. ARLES P. OMPUSUNGGU, M.Si., Ak., CA**  
Trainer 1