

Taxation (DLI) Policy

Section 1 - Preamble

- (1) This Policy is effective from 17th September 2025.
- (2) This Policy is made under the following legislation:
 - a) Australian Tax Law
 - b) United Kingdom Tax Law
 - c) Indonesian Tax Regulations
- (3) In the event of any conflict between the above laws, Indonesian Tax Regulations shall prevail to the extent required by local regulatory requirements.

Section 2 - Purpose

- (4) This Policy establishes the overarching principles for ensuring compliance with global tax and reporting obligations across Deakin University Lancaster University Indonesia (DLI) It provides a framework for tax governance, risk management, and adherence to legislative requirements in Australia, the United Kingdom and Indonesia.

Section 3 - Scope

- (5) This Policy applies to all staff of DLI to assist with meeting the DLI's taxation obligations in accordance with relevant legislation. This Policy applies to all tax related activities conducted by DLI, including but not limited to:
 - a) Corporate tax obligations including employment related taxes
 - b) Value added tax
 - c) Global mobility arrangements
 - d) Country by Country Reporting requirements
 - e) Withholding tax compliance
 - f) Transfer pricing arrangements compliance
- (6) This Policy applies to all DLI's controlled entities, employees, and contractors involved in financial transactions subject to tax.
- (7) During the establishment of DLI, all policy, procedures and supporting processes will be regularly reviewed. In the establishment phase, defined as the first two years from when students commence DLI programs, any issues arising from the implementation of current policy, procedure or process will be referred to a jointly convened Policy and Procedure Review Panel (PPRP). The PPRP will comprise designated academic and professional service representatives from the University Partners and the Office of the Rector. The PPRP will recommend an outcome best aligned with relevant principles and the best interests of any student(s) concerned and will advise DLI on the future development of policy, procedure and supporting processes. During the establishment phase, the PPRP may make recommendations to vary any given policy only with endorsement from relevant University Partner

governance processes. All policy and procedure will be subject to a full review at the end of the two year establishment phase.

Section 4 - Policy

Principles

- (8) DLI is committed to being a good corporate tax citizen and paying all known taxes applicable to Indonesian tax laws.
- (9) DLI operates in Indonesia and endeavours to undertake its activities in compliance with all relevant taxation laws, regulations, rulings, policies and procedures outlined by the applicable tax authorities.
- (10) DLI must also consider that applicable legislative laws and reporting obligations in Australia and the United Kingdom when undertaking transactions in those jurisdictions.
- (11) Tax compliance activities must align with relevant regulatory guidelines and best practice.

Transparency and Accuracy

- (12) Tax reporting and filings must be accurate, complete, and submitted in a timely manner.
- (13) DLI staff must provide all necessary information to ensure that DLI meets its obligations (locally and internationally).
- (14) Financial records must be maintained to support tax compliance and audits.

Risk Management

- (15) To ensure that DLI complies with its taxation obligations in Indonesia, DLI must:
 - a) actively keep informed of tax obligations
 - b) apply for tax registrations, lodge applicable tax related documents, and pay applicable taxes
 - c) maintain appropriate records in accordance with the requirements of relevant legislation
 - d) complete or obtain documentation where required, to comply with substantiation requirements
 - e) not enter into arrangements to avoid tax, or contravene taxation laws
 - f) provide information to the relevant tax authorities as and when required
 - g) maintain the integrity of tax data in finance systems
- (16) DLI will implement tax risk management strategies to identify, assess, and mitigate potential tax liabilities.
 - a) Regular reviews and audits will be conducted to ensure adherence to tax compliance frameworks.
 - b) Ensure staff are sufficiently trained to ensure they are able to identify and address concerns.

Governance and Accountability

- (17) Clear roles and responsibilities must be assigned to ensure tax compliance across DLI operations.

Ethical Conduct

- (18) Tax planning strategies must be ethical, transparent, and aligned with DLI's values.
- (19) DLI staff should conduct themselves in a way that maintains trust in DLI, Deakin University and Lancaster University by authorities, regulators, clients and the public.

(20) Aggressive tax avoidance practices are strictly prohibited.

Roles and Responsibilities

(21) The following table sets out roles and responsibilities:

Responsible	Role	Conditions and limitations
University Partner Chief Financial Officers	Approving tax strategies and ensuring compliance	Must align with global tax regulations
University Partner Finance Departments	Managing tax reporting, financial record-keeping and ensuring compliance.	Ensures accuracy and timeliness of submissions
University Partner Human Resources Department	Ensuring payroll tax compliance	Compliance with employment tax laws

Procedure

(22) There is no attendant procedure.

Section 5 - Definitions

(23) There are no definitions arising under this Policy.

Associated Documents

(24) Associated documents are available on the [DLI Policy page](#):

POLICY DETAIL	
Name of policy	Taxation (DLI) Policy
Overarching legislation	Australian Tax Law United Kingdom Tax Law Indonesian Tax Regulations
Approved by	Yayasan Governing Board
Approval date	17th September 2025
Date of effect	17th September 2025
Version	V1.0
Date of review	The standard is five years from effective date, although can be reviewed more frequently if required. New policies are to be reviewed within 12 months to confirm effectiveness.
THE UNIVERSITY Approval	Yayasan Governing Board 17th September 2025
Deakin University Approval	Professor Iain Martin
Lancaster University Approval	Sarah Randall-Paley 4th September
Responsible Executive	Chief Operating Officer
Implementation Officer	Chief Operating Officer or nominee (when appointed)
Policy/procedure superseded	No Applicable
Summary	This Policy establishes the overarching principles for ensuring compliance with global tax and reporting obligations across the University.
Key words for online searching	Tax
Category	Administrative, University governance
Target audience	staff, associates