TAX DISPUTE

SP2DK Response and Evidence Report

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Executive assessment

Prepare a measured factual response to the enquiry, supported by an indexed service-evidence package. Do not submit a categorical statement that all management fees are supported while the delivery and allocation records remain incomplete.

A fictional enquiry questions regional management service costs of IDR 4,800 million. Finance supplies invoices and an agreement. The delivery register supports 3,000 million of allocated activities; 1,800 million has no matching deliverable entry. The printed notice date and actual receipt date have not been reconciled.

Priority	Matter requiring a decision	Current evidence position
High	Evidence gap concerns delivery	Open for professional review
High	Notice chronology is unresolved	Open for professional review
Medium	Draft language exceeds support	Open for professional review

This is a worked sample, not an issued client opinion. All companies, transactions, evidence records and calculations are fictional. The recommended actions demonstrate professional delivery; they do not establish a tax liability, filing eligibility, benchmark or regulatory approval.

Scope and analytical method

Purpose and intended use

The purpose is to help the fictional management team understand the evidence, the decision still required and the work needed to complete a defensible deliverable. The report is intended for internal discussion with the responsible Falcon professional. It is not a filing, an audit opinion or a guarantee of an authority outcome.

Work performed in the illustrative case

- Notice and authority position
- Service receipt and allocation evidence
- Issue-by-issue response narrative
- Response authority and delivery records

Preserve the notice and proof of service, reconcile costs to the ledger, and test the claimed services against outputs, recipients and allocation records. Separate statements made by management from corroborated facts. Prepare a response that answers the actual questions without volunteering unsupported legal conclusions.

Evidence population

Ref	Illustrative record	Role in the analysis
E01	Management fee ledger and invoices	Starting population and primary bridge
E02	Service agreement	Classification and factual support
E03	Deliverable and recipient register	Exception or corroboration testing
E04	Enquiry notice and receipt record	Decision history and completion support

The references are report-local training identifiers. They are not verified originals, app record IDs or hashes. No real client files were inspected. A live engagement must preserve the actual originals, their versions and the reviewer's assessment of each material claim. The descriptions above define the evidence that the case assumes or explicitly identifies as missing.

Coverage and limitations

Only the stated sample scope is covered. The report does not infer completeness of other entities, years, transactions or tax types. Where the record is incomplete, the analysis identifies the limitation rather than treating management's explanation as verified evidence. Any estimate remains subject to factual validation, current legal applicability and independent review.

Detailed findings and professional response

Priority is a qualitative judgement about the importance of resolving an issue before delivery. High means that the matter could change a material conclusion or prevent completion. Medium means that a control or corroboration improvement is required. These labels are not a probability of assessment or a calculated tax exposure.

Finding 1 Evidence gap concerns delivery

High priority. E01 and E02 support the invoice and contractual framework. E03 supports activities for only 3,000 million of the 4,800 million charge.

Professional implication. The gap concerns evidence of performance and allocation, not merely the existence of an invoice.

Recommended response. Obtain deliverables, recipient confirmations and the allocation rationale for the remaining population. Explain what remains outstanding.

Finding 2 Notice chronology is unresolved

High priority. E04 records a printed date but no verified delivery record.

Professional implication. An operational response plan cannot substitute for determining the applicable procedural requirements and service date.

Recommended response. Have the dispute lead verify the original notice, receipt evidence and current rules. Record the verified deadline outside the illustrative schedule.

Finding 3 Draft language exceeds support

Medium priority. The proposed management response states that every charge generated a measurable benefit. The supplied record does not establish that claim.

Professional implication. Overstatement could reduce credibility and constrain later explanations.

Recommended response. Use a factual account of activities and identify outstanding support. Preserve the reviewed response and its attachment index.

Counteranalysis and judgement

An incomplete record is not proof that the taxpayer's position is wrong. Equally, an invoice, signed agreement or plausible narrative does not establish every factual or legal element. The reviewer should test alternative explanations and record what evidence would change the assessment. Preserve both supportive and adverse material so that the final conclusion remains balanced.

Financial analysis and decision alternatives

The schedule below makes the numerical reasoning reproducible. All inputs are fictional. The calculation basis states whether a value comes from the assumed record, a formula or an explicit scenario parameter. Figures should not be copied into a live return or used as a benchmark.

Measure	Illustrative result	Calculation basis
Service charge population	4,800	E01
Mapped delivery evidence	3,000	E03
Unmapped population	1,800	4,800 minus 3,000
Mapped share	62.50%	3,000 divided by 4,800

Amounts are IDR million. The unmapped 1,800 million is an evidence population, not a tax assessment or an automatic disallowance. The 62.50% measure describes documentary coverage in the fictional pack. It says nothing about legal acceptance of the charge. No response deadline, penalty or likelihood of success is calculated.

Alternatives for management discussion

Alternative	Practical rationale	Condition before adoption
Factual response with disclosed gaps	Answers supported matters now	Timing and completeness need professional judgement
Supplement the evidence package	Improves factual support	Requires authentic underlying records
Escalate disputed legal issues	Separates interpretation from facts	Needs independent Falcon position review

Management should compare the alternatives using verified facts, operational feasibility and the applicable legal analysis. A more favourable numerical scenario is not evidence that its assumptions are valid. The report therefore recommends completing the unresolved work before selecting a final tax position or an external action.

Recommendations and delivery plan

The following sequence is an illustrative internal work plan measured from engagement kick-off. It is not a statutory timetable. Any external response or filing date must be verified separately and may require faster escalation. The engagement partner remains responsible for the scope and resources agreed with the client.

Work step	Responsible role	Indicative timing	Completion evidence
Confirm scope and procedural facts	Engagement lead	Days 1 to 2	Approved scope and verified external date where relevant
Resolve finding 1	Client finance and Falcon adviser	Days 2 to 5	Original evidence and documented resolution or scope limitation
Resolve finding 2	Technical workstream lead	Days 3 to 7	Originals and approved technical treatment
Resolve finding 3	Client owner and Falcon adviser	Days 3 to 8	Reviewed action and completion evidence
Review analysis and computations	Independent Falcon partner	After evidence closure	Documented challenge and approved current version
Authorise delivery and preserve receipts	Engagement lead and client signatory	After professional approval	Final report version and any external acknowledgement

Escalation and change control

Escalate immediately if an actual external date is near, an original contradicts the working facts, the legal framework changes, or the proposed action exceeds the authorised scope. New evidence can change the recommendation. Update the affected calculations, issue analysis and report version, and obtain fresh independent review where the conclusion has changed.

Client communication

Tell the client what is established, what remains uncertain and what they must supply or decide. Explain how missing evidence limits the deliverable. Obtain approval of the final audience and language. Preserve the distinction between internal review, client delivery and authority acceptance.

Technical references and completion record

The official references below were located on 3 October 2026. They are starting points for a real technical review, not a representation that every operative article, amendment, treaty or transitional provision has been checked. No quoted legal passage or current statutory rate is relied on to decide this fictional case.

Indonesian tax administration

PMK 81 of 2024 and amendment history - The JDIH page lists amendment history including PMK 1 of 2026. Retrieve applicable originals and check all later amendments before use.

Open official reference

Tax examination framework

PMK 15 of 2025 - Check applicability, transition and actual audit documents. This is not a source for an assumed SP2DK deadline.

Open official reference

Required legal applicability record

For each material position, retain the original provision and exact article, authority and version, effective dates, relevant amendments and the reason it applies to the client's facts and period. Record competing interpretations and the specialist's conclusion. Official service pages and OECD guidance have different authority from domestic legislation and treaty text.

Independent completion checks

- The client identity, period and authorised scope match the actual engagement.
- Every material statement is traceable to the original record and preserves any contradiction.
- The calculations are independently reperformed and assumptions are distinguished from legal rules.
- The applicable law and source history support the conclusion for the actual period.
- A different qualified Falcon reviewer records the judgement and material limitations.
- The client authorises the intended delivery and any separate external submission is evidenced.

Sample status: not approved for client issue. No preparer, reviewer or client signature is simulated. Replace the fictional dataset and complete the real engagement review before using this document as a delivery model.