

# **FISCAL FACILITIES**



### Value Added Tax

#### VAT will not be exempted for:

- Delivery of Taxable Goods from and/or to Free Trade Zone, Free Port, Bonded Zone
- Import Taxable Goods
- Imports of Consumer Goods to Tourism SEZ
- Taxable Service and/or Goods in the same SEZ or other

### **Income Tax**

- 100 percent Tax Holiday for primary business activity. Business owners will accept the incentive based on the investment capital
- Investors are also granted Tax Allowance for others business activities and primary activities that do not receive Tax Holiday



### **Luxury Goods**

Luxury Goods tax exemption applies for Delivery of Taxable Goods and/or Taxable Services originating from maintenance, repair, and overhaul (MRO).

### Import Duty Suspension

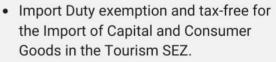
- Import duty suspension and the exemption of Import Tax are given to the business owner who has already finished their development in the SEZ
- 0% Import Duty imposition is also available on products that use the domestic component level of 40%



### Goods Traffic

The convenience of Goods Traffic since the provisions on restrictions and trade procedures in the import sector have not yet applied to the SEZ.

### **Customs and Excise**



 Exemption from raw materials or auxiliary materials Excise Duty in the manufacture of final products.



Business activities in the SEZ are allowed to receive the reduction of Local Taxes or Regional Levies from 50% to 100%.

### **Additional Facilitations**



- Local stores in the Tourism SEZ area can participate in the VAT development scheme for foreign passport holders
- Exemption for Luxury Goods Tax and Income Tax in regards of purchasing a residence in the neighborhood



# **NON FISCAL FACILITIES**

<u>~</u> ~	
(२,५	
9	2
	21
	100

### Land and Spatial Planning

Allowing investors to apply for land and spatial planning with ease in order to create a competitive business environment.

### **Ease of Licensing**

	1			1
1	2	5-	_	
	-	-	-	n.
		_	50	75
		-	15	2
	-			2
	100			

Running an industrial business requires several licenses. By investing in SEZ, business owners can expedite the process of obtaining them.

### Immigration

Immigration convenience will help business owners to invest more in the industry as well as develop the business by employing specialised foreign workers.

### Ownership of Foreign Goods in Tourism SEZ



To improve the industry mechanism, investors can claim the ownership of foreign goods to be used in the tourism SEZ.

	~	5	f	
)	\$	3	1	
>	Zþ	~	3	
	/		Č ,	

### **Environmental support**

SEZ is specially designed to boost industry operations. Therefore, environmental support is one of the facilities to consider while improving business.



SEZ grants ease of employment. The regulations include local and foreign workers as well as third-party entities which help to improve the business advantage.



### Incentives and other facilities

SEZ offer more incentives and facilities for developing business as well as creating a competitive economic climate in Indonesia.



The government set up integrated infrastructure from inside and out of SEZ to create more seamless distribution and production activities.

## InCorp Indonesia's Overview of Services

INCORPORATION	<ul> <li>Company Registration</li> <li>Virtual &amp; Serviced Office</li> <li>Closing of Company (Dissolution)</li> </ul>	<ul> <li>Corporate Recovery &amp; Insolvency</li> <li>Business Licenses</li> <li>Mergers &amp; Acquisitions</li> <li>Land &amp; Property Ownership</li> </ul>
PRODUCT REGISTRATION & IMPORT	<ul> <li>Medical Devices</li> <li>Cosmetics</li> <li>Food &amp; Beverage</li> <li>Health Supplements</li> <li>Household Products</li> </ul>	<ul> <li>Trademark Registration</li> <li>Import &amp; Export Licenses</li> <li>Halal Certification</li> <li>SNI License</li> <li>Importer of Records</li> </ul>
BUSINESS SUPPORT SERVICES	<ul> <li>Accounting &amp; Tax Reporting</li> <li>Payroll Processing</li> <li>Recruitment &amp; HR Establishment</li> </ul>	<ul> <li>Audit &amp; Review</li> <li>Financial &amp; Operational Resilience</li> <li>Employer of Records</li> </ul>
SECRETARIAL & COMPLIANCE	<ul> <li>Legal Consultation</li> <li>Legal Agreement Services</li> <li>Due Diligence &amp; Background Check</li> </ul>	<ul> <li>Employment Services</li> <li>Business Document Revision</li> </ul>
TRANSFER PRICING SERVICES	Transfer Pricing     Compliance	<ul> <li>Transfer Pricing Advisory</li> </ul>
IMMIGRATION	<ul> <li>Investor KITAS</li> <li>Business Visa</li> <li>Work Permit &amp; KITAS</li> <li>Spouse Visa</li> <li>Dependent Visa</li> <li>Permanent Stay Permit (KITAP)</li> </ul>	<ul> <li>Social Visa</li> <li>Tourist Visa</li> <li>Retirement Visa</li> <li>Overseas Visa</li> <li>Visa on Arrival</li> </ul>
BUSINESS ADVISORY	<ul><li>Internal Audit</li><li>ESG Advisory</li></ul>	Risk Management
OTHER SERVICES	<ul> <li>Bank Account</li> <li>Buying Agent</li> <li>Local Partner Selection</li> <li>Local Distributor &amp; Partner</li> </ul>	<ul><li>Mystery Shopping</li><li>Driving License</li><li>IMEI Registration</li></ul>

#### **INCORP INDONESIA**

AXA Tower 36<sup>th</sup> floor, Kuningan City, Jl. Prof. Dr. Satrio Kav. 18, Kuningan, South Jakarta 12940, Indonesia indonesia@incorp.asia • +62 21 5010 1510 cekindo.com | cekindo.cn | indonesia.incorp.asia

