

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).



Customs and Excise

- Import Duty exemption and tax-free for the Import of Capital and Consumer Goods in the Tourism SEZ.
- Exemption from raw materials or auxiliary materials Excise Duty in the manufacture of final products.



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%



Local Tax

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



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.

NON FISCAL FACILITIES



Land and Spatial Planning

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



Immigration

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



Environmental support

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



Incentives and other facilities

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

Ease of Licensing



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

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.

Special labor regulations



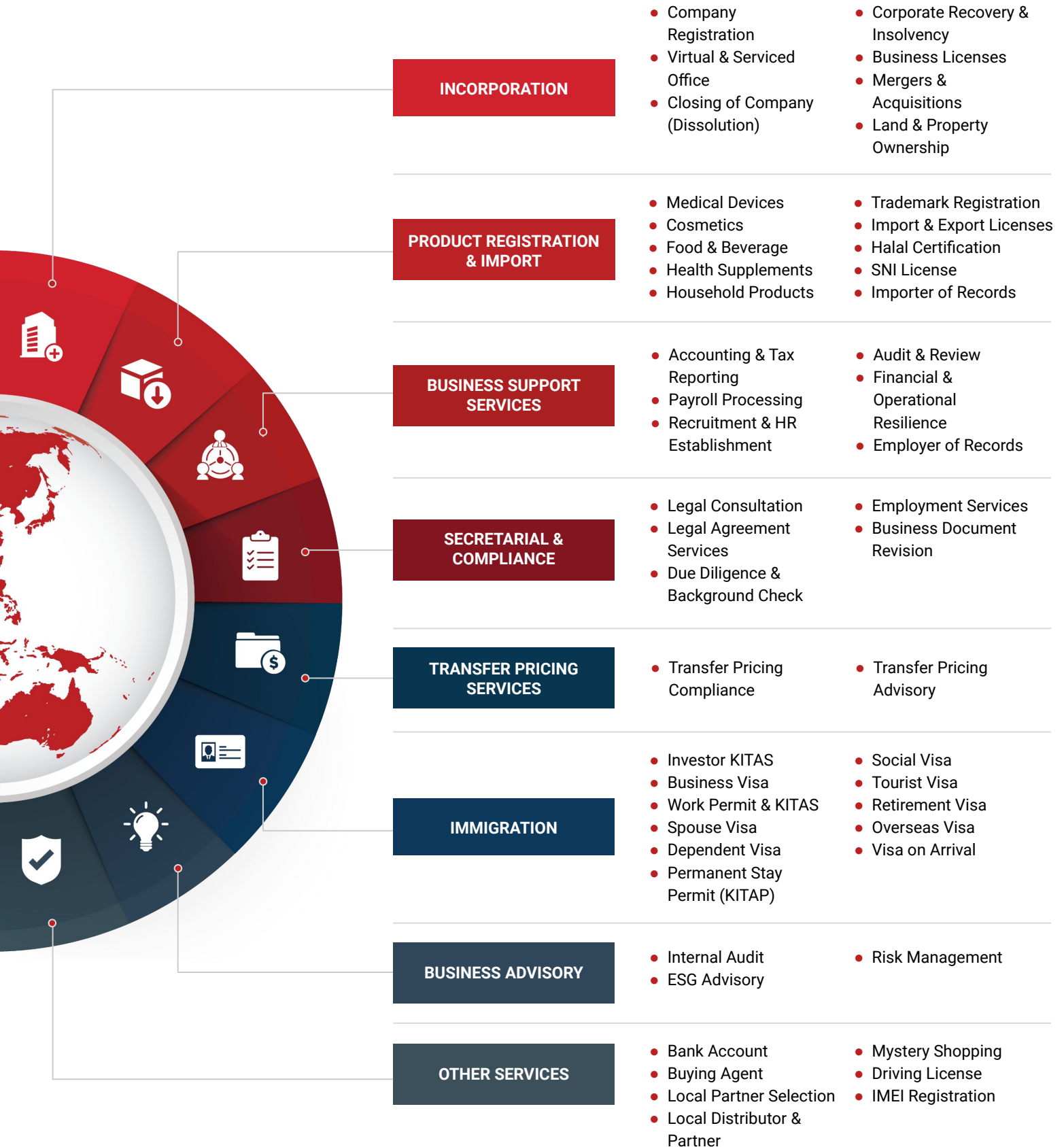
SEZ grants ease of employment. The regulations include local and foreign workers as well as third-party entities which help to improve the business advantage.

Integrated infrastructure support from the government



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



Contact Us

INCORP INDONESIA

AXA Tower 36th 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