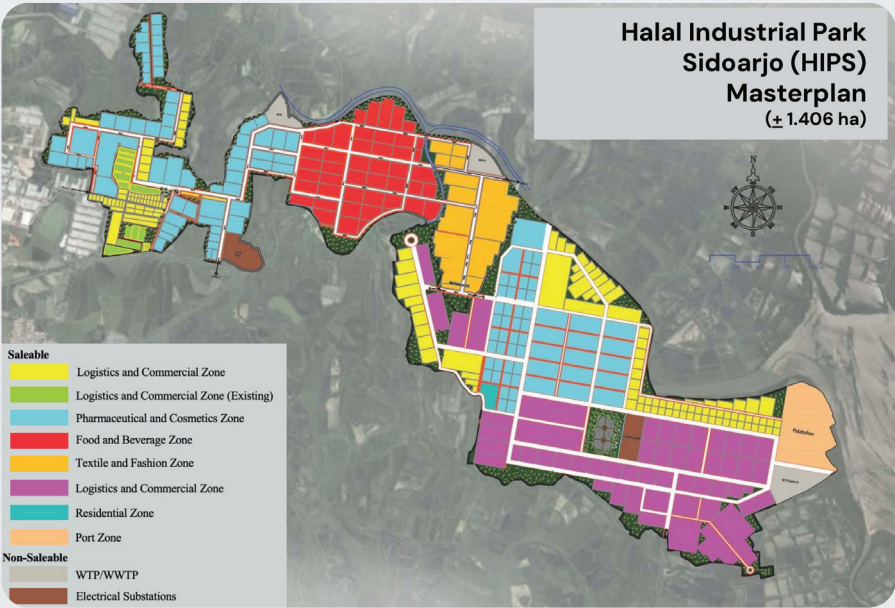


Special Economic Zone & Industrial Estate

Halal Industrial Park, Sidoarjo



FISCAL BENEFIT

TAX

- | | |
|--|--|
| <ul style="list-style-type: none">• Corporate Income Tax (PPh) Deduction<ul style="list-style-type: none">- Tax Holiday- Tax Allowance• Special Facilities for Tourism SEZs<ul style="list-style-type: none">- VAT refund scheme- Exemption for sales Tax on Luxury• Sales Tax On Luxury Goods
Delivery of Taxable Goods and/or Taxable Service not collected | <ul style="list-style-type: none">• Local Tax
Reduction of local tax and/or retribution by 50%-100%• Value Added Ta
Not collected<ul style="list-style-type: none">- Free VAT on land purchase- Free VAT on some service- Free VAT on machineries and equipment purchase- Free VAT on raw materials CUSTOM |
|--|--|

CUSTOM & EXCISE	INCENTIVES ON IMPORT
<ul style="list-style-type: none">• Exemption Exemption of import tax not collected for capital goods• Deferred Deferred Import duty and import tax for raw materials Excise• Exemption Exempt from excise for raw material or auxiliary materials	<ul style="list-style-type: none">• Capital Goods (During construction)<ul style="list-style-type: none">- Exemption of import duty• Raw Materials (During operation)<ul style="list-style-type: none">- Deffered import duty- VAT not collected- Luxury Tax not collected- Import Income Tax not Collected

Key Investment Highlight	
Location	Veteran (Lingkar Timur) St. Km 5.5, Safe n Lock Industry and Warehouse Area, Kavling E, Sidoarjo
Development Plan Area	1,406 Ha (Safe n Lock existing area 150 Ha; SEZ existing area 59 Ha)
Business Scheme	Land Ownership (Rent or Sale)
Dedicated Facilities	<ul style="list-style-type: none">• Halal Management Office• Halal Laboratory• Certified Halal Researcher• Shariah Financial Center• Halal Logistics• Mosque
Surrounding Infrastructures	17 km from Juanda Int'l Airport (±30 minutes) 30 km from Tanjung Perak Port (±45 minutes) ±5 km to reach Trans Java Toll gate

<div>Comply with SEZ theme</div>	Yes	% TAX HOLIDAYS <small>Tax Holiday (10-20 Years) (In line SEZ Theme)</small>	
	No	% TAX ALLOWANCE	
Minimum Invest		Free TaxHoliday	
USD6,9 M / IDR 100B		10 Years	
USD34,5 M / IDR 500B		15 Years	
USD67 M / IDR 1T		20 Years	

Contact Person
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