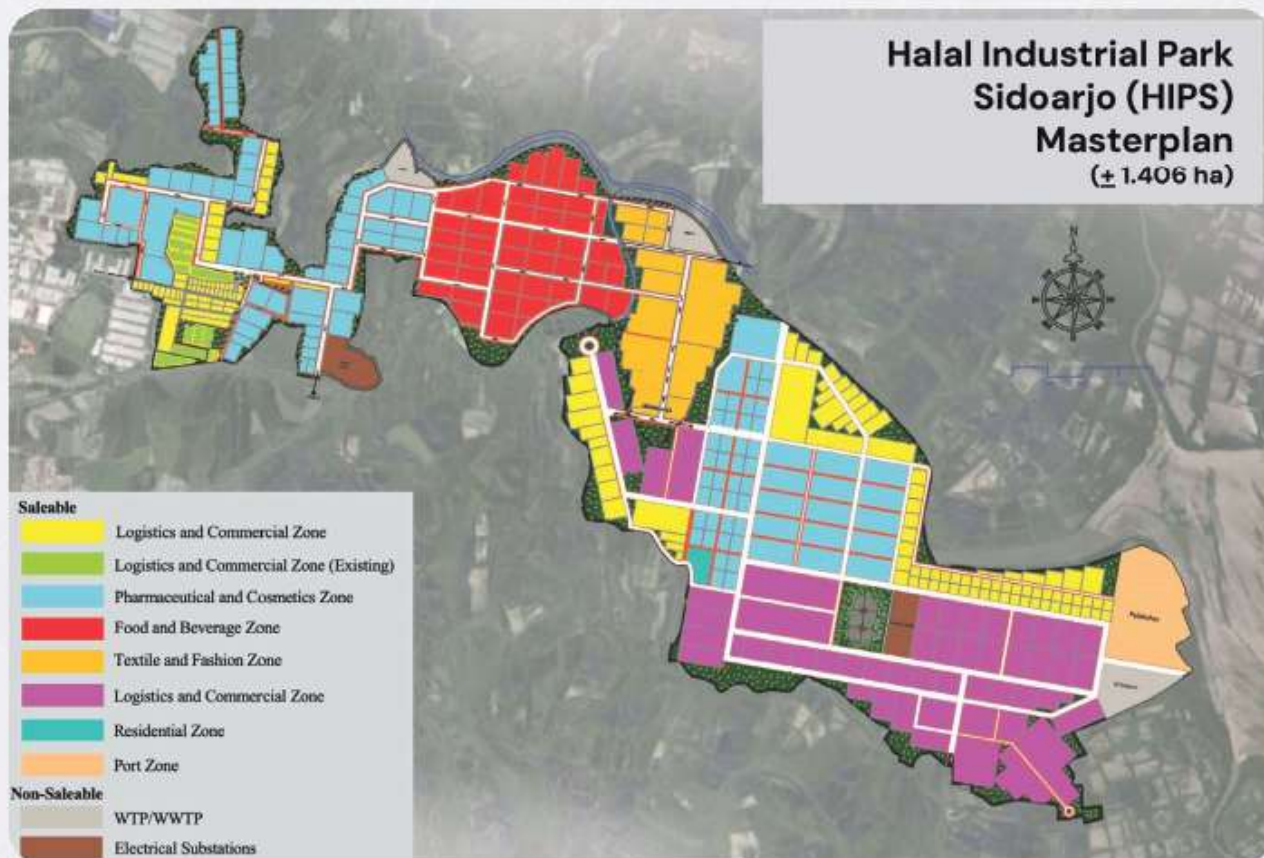


Special Economic Zone & Industrial Estate

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 Tax
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
• 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	• Capital Goods (During construction) - Exemption of import duty • Raw Materials (During operation) - 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	• 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

	% TAX HOLIDAYS Tax Holiday (10-20 Years) (in line SEZ Theme)	
	Minimum Invest	Free Tax Holiday
	USD6,9 M / IDR 100B	10 Years
	USD34,5 M / IDR 500B	15 Years
	USD67 M / IDR 1T	20 Years

Contact Person

PT. MAKMUR BERKAH AMANDA TBK
 Jl. Veteran (Lingkar Timur) KM 5,5 SAFE 'n' LOCK, KVE, Sidoarjo
 info@mbagroup.idl | +6231 896 3355 | www.mbagroup.id