

B. REGULATION

| No | Kebijakan | Instrumen Kebijakan | Keterangan |
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| 1. | Corporate Income Tax | A deduction of net income for certain industry such as steel and iron basic metal industry. | Government Regulation No. 1/2007 dated 2 January 2007 |
| 2. | Value Added Tax (VAT) | An exemption of VAT for capital goods import, namely machine and factory equipment. | Government Regulation No. 7/2007 dated 8 January 2007 |
| 3. | Import Duty | Import duty dispensation facility on capital goods and raw materials (final tariff 5%) | Decree of Finance Minister No. 135/KMK.05/2000 dated 1 May 2000 jjs. No. 28/KMK.05/2001 dated 26 January 2001, No. 456/KMK.04/2002 dated 30 October 2002, Finance Minister Regulation No. 47/PMK.04/2005 dated 17 June 2005 |
| 4. | Import Tariff | Import tariff harmonization of steel product Pellet 0%, Pig Iron 0%, Sponge Iron 0%, Billet 0%, Bar 15%, Section 20%, Rod 15%, Wire 10%, Slab 0%, HRC/P 7.5%, CRC/S 12.5%, GI Sheet 15% | Decree of Finance Minister No. 547/KMK.01/2003 jjs. No. 154/KMK.01/2004, No. 591/PMK.010/ 2004, No. 600/PMK.010/2004, No.03/PMK.010/2005 and BTBMI 2005 |

