

## Client Alert



October 2015

### Stimulus Packages I to III: What They Changed and Did Not in Customs and Trade

In September and October this year, the Indonesian government announced economic policy packages aimed at creating a conducive macroeconomic environment, hence boosting the country's economic growth that slowed in the second quarter due to global economic conditions.

#### I. First Phase of the Economic Policy Package

The first phase of this package, issued on 9 September, focuses on three main purposes: developing a conducive macro economy, boosting the national economy and protecting low-income members of society and boosting the rural economy ("**First Phase**").

As part of attempts to boost the national economy, the government plans to conduct debureaucratization and deregulation in some sectors. The policies encompassed by these debureaucratization and deregulation are aimed at restoring and improving industrial activities by removing industrial regulatory burdens and bureaucracy, increasing industrial competitiveness, and creating new initiatives (such as tax facilities to boost some sectors). The deregulation will be conducted by the government by rationalizing the regulations, eliminating redundancy or irrelevancy of the regulations, and harmonizing and making consistent the regulations.

Based on a list of deregulation plan issued by the Coordinating Ministry for Economic Affairs, there are 134 regulations (17 Government Regulations, 11 Presidential Regulations, 2 Presidential Instructions, 96 Ministerial Regulations and 8 other regulations) which will be deregulated. These are spread around 16 ministries/agencies, i.e., Coordinating Ministry for the Economy, Ministry of Industry ("**MOI**"), Ministry of Trade ("**MOT**"), Ministry of Finance, Ministry of Agriculture, Ministry of Energy and Mineral Resources, Ministry of Agrarian and Spatial Planning, Ministry of the Environment and Forestry, Ministry of Manpower, Ministry of Transportation, Ministry of Public Works and Housing, Ministry of Health, Ministry of Tourism, Ministry of Cooperatives, Small and Medium Enterprises, Capital Investment Coordinating Board and Food and Drug Control Agency.

Most of the regulations (32 regulations) that will be deregulated are in trade sectors under the Ministry of Trade. The deregulation in this sector aims to improve competitiveness in the trade and industrial sectors related to raw materials importation, and smooth the flow of goods in Indonesia. Related to customs, the deregulation includes tax holidays for certain sectors and elimination of certain requirements for importation.

Below are key points of deregulation both those that are still planned and those that have been implemented.

1. MOT Regulation No. 27 of 2012 on Importer's Identification Number ("**API**") will be amended to relax import requirements in relation to API. Under the amendment, it will be reiterated that API is the only identity document of importers. Other identity documents such as Registered Importer ("**IT**") will be replaced by Import Approval ("**SPI**"), and the supervision over import of the products will be conducted through tariff instruments. We understand that the regulation has been issued. However, the draft has not been available in official website of the relevant ministries.
2. In some regulations, requirements for surveyor verification reports for exporting and importing certain commodities will be eliminated. This requirement is deemed not necessary as there has been a strict real time system which is sufficient to supervise export of certain commodities and there will be a post-audit system to supervise import of certain commodities. Based on the list of deregulation plan, some of those commodities are timber, rice, batik and cosmetics.
3. Some MOT regulations will be amended to eliminate the compulsory recommendation from the MOI to import certain commodities as it is deemed slowing down the import process, and the government will instead supervise the import through a post-audit system. Based on the list of deregulation plan, some of those commodities are sugar, rice and steel.
4. The requirement for certain recommendation and documents on the import of textiles and textile products, e.g., Taxpayer Registration Number ("**NPWP**"), Company Registration Certificate ("**TDP**") and Trade Business License ("**SIUP**") at the port of origin or upon entering Indonesia is also being reviewed. This plan is aimed to maintain the smooth of supply of raw materials for textile and textile products.
5. MOT Regulation No. 14 of 2007 on Standardization of Services in the Trade Sector and Supervision over Compulsory Indonesian National Standards of Traded Goods and Services was amended by the government by issuing Minister of Trade Regulation No. 72/M-DAG/PER/9/2015 on 28 September 2015. This amendment eliminates the compulsory requirement to have a Goods Registration Certificate ("**SPB**") when importing goods. Previously importers had to apply for an SPB each time they wanted to import goods. The SPB contains a Goods Registration Number (NPB). Under the new regulation, it seems that importers are now only required to have an NPB, the validity of which follows the term of the SNI mark certification (SPPT-SNI). As such, it appears that once an importer obtains a NPB, it can import the products numerous times until the validity of the NPB expires.
6. Issuance of Minister of Trade Regulation No. 73/M-DAG/PER/9/2015 on the Obligation to Have Written Labels in Bahasa Indonesia on Goods which revokes Minister of Trade Regulation No. 67/M-DAG/PER/11/2013 as amended by Minister of Trade Regulation No. 10/M-DAG/PER/1/2014. The new regulation revokes the requirement to affix the labels before customs clearance.

It seems that under the new regulation goods can be imported without having Indonesian label affixed on it provided that the it must latter on be labelled before the goods are marketed domestically.

Before this new regulation, importers had to label their products in Bahasa Indonesia before those products arrived in Indonesian customs.

Please see **Attachment** for a complete list of deregulation plan in trade and customs sectors (under Ministry of Trade and Ministry of Finance).

The list is prepared and updated based on available public information as at 9 October 2015.

## II. Second Phase of the Economic Policy Package

Following the announcement of the First Phase by President Joko Widodo, the government announced the Second Phase of the Economic Policy Package on 29 September ("**Second Phase**"). The Second Phase puts more emphasis on the Government's effort to increase investment by amending and deregulating regulations which would facilitate investment for domestic investment companies (PMDNs) and foreign investment companies (PMAs).

The Second Phase introduces the following elements:

### 1. 3-Hour Licensing Process for Investment in Industrial Zones .

The Government will soon implement a 3-hour licensing process for investment in industrial zones. This breakthrough will be implemented by three regulations, i.e., a regulation of the Head of the Investment Coordinating Board (BKPM Regulation), a government regulation on industrial zones and a regulation of the Minister of Finance.

This 3-hour licensing process, however, will only apply to investors that have a minimum investment plan of Rp. 100 billion and/or plan to employ more than 1,000 Indonesian workers. The licenses to be issued in three hours include the investment license, approval for the company's deed of establishment and ratification of the company's legal status by the Minister of Law and Human Rights and the company's taxpayer identification number (NPWP).

### 2. Quicker Tax Allowance and Tax Holiday Approval

The Government will issue tax allowance and tax holiday approval much quicker than is currently the case. A tax allowance application will be approved or rejected by the Government within 25 days after receipt of a complete application. Tax holiday applications will be approved or rejected within 45 days.

### 3. Elimination of Value Added Tax for Certain Transportation Vehicles

The Government has issued Government Regulation No. 69 of 2015 which exempts imported shipyards, trains, airplanes and spare parts from value added tax.

### 4. Establishment of Bonded Logistic Zones

The government is preparing two bonded logistic zones, one in Cikarang (West Java) and the other in Merak (Banten). The bonded logistics zone in Merak will serve as a storage facility for fuel logistics, while Cikarang will support the logistics-related manufacturing

industry. The government will provide several taxation facilities in these bonded zones, such as the exemption of value-added tax (VAT) and sales tax on imported intermediary goods, as well as the possibility to postpone import duty payments. We understand that the umbrella regulations for the establishment of these bonded zones are already finished and are ready to be signed by the President.

### III. Third Phase of the Economic Policy Package

On 7 October 2015, the government issued the Third Phase of the Economic Policy Package to complete the previous two economic policy packages issued ("**Third Phase**"). If in the previous two packages, the government focused on amending and deregulating regulations to remove bureaucratization deemed as obstacles for investment, in this package the government focuses on reducing costs for conducting business in Indonesia. Below are the two major elements of this package.

#### 1. Price Reduction

##### a. Fuel Price

- The price of Avtur, LPG 12kg, Pertamina and Peralite is reduced as per 1 October 2015.
- The price of diesel fuel (both subsidized and non-subsidized) will be reduced by Rp200/liter to Rp6700/liter.
- The price of gasoline fuel price will not be changed.

##### b. Gas price

Gas price will be set lower (effective as per 1 January 2016) in accordance with each industries' ability to pay.

##### c. Electric power price

Electricity power price will be reduced by Rp12/kwh-Rp 13/kwh following the reduction of the global oil price (automatic tariff adjustment). The Government will also give a discount of 30% for the use of electricity between 11p.m. and 8a.m.

#### 2. Acceleration of processing time for acquiring land permission

- a. The time needed to process the right to use land for business ("**HGU**") will be reduced from 30-90 business days to 20-45 business days.
- b. The time needed to process an extension of HGU will be reduced from 20-50 business days to 7-14 business days.
- c. The time needed to process the right to build ("**HGB**") and right to use will be reduced from 20-50 days to 20-30 days.
- d. The time needed to process an extension of HGB and right to use will be reduced from 20-50 days to 5-17 days.
- e. The time needed for any complaint related to land affairs will be reduced from 5 business days to 2 business days.

Note that even though the regulations provide that it will take 30-90 business days to process a HGU, in practice it could take up to two years (and the same goes for other land certificates mentioned above). By the amendment of the regulations, we hope that the new provisions on the time needed for the above land certificates can be fully implemented.

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## IV. Current Impact

Even though there is no discussion on the change and amendment to the negative list of investment (as some had hoped before), it appears that the Economic Policy Packages issued by the government recently has contributed to give hope to business actors, thereby increasing positive sentiment, which in turn led to a strengthening of Indonesian Rupiah.

After falling to the lowest point in 17 years, the Indonesian Rupiah started to strengthen at the beginning of October. The currency appreciation was also accompanied by the increase (until the date of this client alert) of the Indonesia's benchmark stock index (Jakarta Composite Index/*Indeks Harga Saham Gabungan*/"IHSG").

According to a statement made by Bank Indonesia, besides due to the economy policy packages issued by the government that have boosted positive sentiment in the market, the Indonesian Rupiah's significantly increase and the stock exchange market appreciation were also triggered by external factor, i.e. a confirmation that the US central bank is likely to increase its interest rates next year instead of this year.

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## Attachment

## List of Deregulation Plan in Trade and Customs Sectors

No.	Regulation	Function	Initial Time Limit & Latest Update	PIC
1.	Government Regulation on Bonded Logistics Center, to develop industrial facilities and make efficient trading, because it is closer to the economic activity, which lowers the logistic cost	Facilitate the obtaining of raw materials for industrial and other consumer goods and provide the storage of exported goods.	October 2015	Ministry of Finance
2.	Government Regulation on Value Added Tax for Port Services which provides incentives of Value Added Tax for foreign sea transport.	Encourage the growth of the role of foreign sea transport for Indonesian shipping companies and lower the transportation cost so it can make the price of goods cheaper; and reduce the dwelling time at seaports	October 2015	Ministry of Finance
3.	Government Regulation revising Government Regulation No. 146 of 2000 on Import and/or Delivery of Specific Taxable Goods and/or Delivery of Specific Taxable Services that are not charged Value Added Tax as amended by Government Regulation No. 38 of 2003, for an incentive, Value Added Tax is not charged for the specific conveyances (Ships, Trains and Planes).	Lower the cost of ships, trains, and planes, and increase the competitiveness of transport companies and other logistics service providers in Indonesia	October 2015	Ministry of Finance
4.	Government Regulation on Import and Delivery of Specific Conveyances and Delivery of Taxable Services about Specific Conveyances on which Value Added Tax is	Increase the competitiveness of transport companies and other logistics service providers in	This plan has been realized by the government by issuing Government Regulation No. 69	Ministry of Finance

	not charged, for an incentive, Value Added Tax is not charged for specific conveyances (Ships, Trains and Planes).	Indonesia	of 2015 on Import and Delivery of Specific Conveyances and Delivery of Taxable Services about Specific Conveyances on which Value Added Tax is not charged on 16 September 2015. The regulation will come into force within 30 days as of its enactment.	
5.	Minister of Trade regulation which eliminates the verification obligation of surveyors (LS) in relation to the requirements of timber exports regulated by Minister of Trade Regulation No. 97/M-DAG/PER/12/2014, as a debureaucratization of export license since it has been monitored strictly.	Increase the efficiency of time and cost of timber export	September 2015	Ministry of Trade
6.	Minister of Trade regulation which eliminates the verification obligation of surveyors (LS) for the requirements of rice exports regulated by Minister of Trade Regulation No. 19/M-DAG/PER/3/2014, as a debureaucratization of export license since it has been monitored by the Export Supervision System of Rice (" <b>SPE Beras</b> ").	Increase the efficiency of time and cost of specific rice exports	September 2015	Ministry of Trade
7.	Minister of Trade regulation which eliminates the verification obligation of surveyors (LS) for the requirements of the export of non-pharmaceutical	Increase the efficiency of time and cost of precursor	September 2015	Ministry of Trade

	precursors regulated by Minister of Trade Regulation No. 47/M-DAG/PER/7/2012, as a debureaucratization of export license since it has been monitored by ET mechanism with NSW system which gives real time reports.			
8.	Minister of Trade regulation which amends Minister of Trade Regulation No. 63 of 2015 jo. No. 78 of 2014 on Import Provision of Forestry Products to eliminate the provision on import of specific packages (HS 48) for producer needs through IT and a recommendation of the Ministry of Environment.	Reduce the production cost which can cause lower prices of the products	September 2015	Ministry of Trade
9.	Minister of Trade regulation which revises Minister of Trade Regulation Number 61/M-DAG/PER/9/2013 on Import Provision of Specific Products to eliminate technical research and Surveyor Report as a pre-clearance document of cosmetic products because they cause additional of time of 17-26 days starting from RFI until the LS is provided.	Reduce the burden of time and cost for the import of cosmetics which are not produced domestically, thus decreasing the sale prices of the cosmetics in domestic markets and export markets.	September 2015	Ministry of Trade
10.	Minister of Trade regulation which revises Minister of Trade Regulation No. 54 of 2015 on Verification or Technical Research of the Export of Palm Oil and Its Derivatives to add the inspection scope of Surveyor as guidance for customs exit, so the physical inspection is integrated with the Surveyor's inspection, and the inspection conducted by Customs and Excise is as a confirmation	Increase the efficiency of time and cost of Crude Palm Oil (CPO)	September 2015	Ministry of Trade



	only for the interest of customs exit solely.			
11.	Minister of Trade regulation which revises Minister of Trade Regulation No. 19/M-DAG/PER/5/2008 on Fifth Amendment of Minister of Industry Regulation and Trade No. 527/MPP/KEP/9/2004 on Import Provision of Sugar, to eliminate the recommendation from the Ministry of Industry.	Ensure the availability of sugar in domestic markets	September 2015	Ministry of Trade
12.	Minister of Trade regulation which revises Minister of Trade Regulation No. 39 of 2009 on Import Provisions of Non-Poisonous and Non-Dangerous Waste to provide convenience for the procurement of waste paper, scrap steel, and other things which are used as raw material for industry, as a deregulation to make it easier to import raw materials for industry	Ensure the availability of materials for industries	September 2015	Ministry of Trade
13.	Minister of Trade regulation which revises Minister of Trade Regulation No.52/M-DAG/PER/7/2015 on Import Provision of Textiles to eliminate the recommendation and document requirements for importers, for example: NPWP, TDP, SIUP/IUI.	Provide guarantees of the smooth supply of raw materials for textile industries and textile products	September 2015	Ministry of Trade
14.	Minister of Trade regulation which revises Minister of Trade Regulation No. 41 of 2011 on Import Provision of Sodium Tripoliphosphate ("STPP"). With this revocation the STTP	Provide guarantees of the smooth supply of raw materials of Sodium Tripoliphosphate	This plan has been realized by the government by issuing Minister of Trade regulation No. 77/M-DAG/PER/9/2015	Ministry of Trade

	importers no longer have the obligation to obtain recommendation from the Ministry of Industry, and to monitor STPP by post audit.		on Revocation of Minister of Trade Regulation No. 41 of 2011 on Import Provision of Sodium Tripoliphosphate (" <b>STPP</b> ") on 28 September 2015.	
15.	Minister of Trade regulation which revises Minister of Trade Regulation No. 08 of 2012 on Import Provisions of Iron or Steel and Minister of Trade Regulation No. 28 of 2014 to eliminate the obligation to get a recommendation from the Ministry of Industry, and the monitoring conducted by post audit.	Provide guarantees of the smooth supply of iron and steel as the raw materials for industries	September 2015	Ministry of Trade
16.	Minister of Trade regulation which delays or cancels Minister of Trade Regulation No. 45/M-DAG/PER/6/2015, because it is difficult to implement the requirements of tire import because it is not economical.	Encourage the competitiveness of exports of motor vehicles and the variation of consumer choice	This plan has been realized by the government by issuing Minister of Trade regulation No. 78/M-DAG/PER/9/2015 which revokes Minister of Trade Regulation No. 45/M-DAG/PER/6/2015 on 28 September 2015.	Ministry of Trade
17.	Minister of Trade regulation which revises Minister of Trade Regulation No. 55/M-DAG/PER/9/2014 to eliminate the recommendation letter of the Ministry of Industry for the import of Goods Based on Cooling System.	Accelerate import process so that the price of goods based on cooling system is cheap	September 2015	Ministry of Trade
18.	Director General of Domestic Trade regulation which	Restrict the circulation of	September 2015	Ministry of Trade

	<p>revises Director General of Domestic Trade Regulation No. 4 of 2015, the implementing regulation of Minister of Trade Regulation No. 6/M-DAG/PER/1/2015 on Second Amendment of Minister of Trade Regulation No. 20/M-DAG/PER/4/2014 on Control and Supervision of the Procurement, Distribution and Licensing of Alcoholic Beverages to reaffirm the roles of Local Government to regulate the sale of class A alcoholic beverages in each region and make specific definitions about other retail places.</p>	<p>alcoholic beverages in certain areas</p>		
19.	<p>Minister of Trade regulation which revises Minister of Trade Regulation No. 4 of 2014 on Export Provision of Processing and Purifying Results of Mining Products to add the inspection scope of Surveyor as guidance for customs exit, so the physical inspection integrated with the Surveyor's inspection, and the inspection conducted by Customs and Excise is a confirmation for the interests of custom exit solely.</p>	<p>Accelerate the process of export</p>	<p>September 2015</p>	<p>Ministry of Trade</p>
20.	<p>Minister of Trade regulation which revises Minister of Trade Regulation No. 27 of 2012 on Import Identification Number ("API") which affirms that API is the only identity for importers, whereas the identity requirement for importers in the import trade system is eliminated and replaced with SPI which will be gradually transformed into</p>	<p>Accelerate the process and procedure of imports</p>	<p>September 2015</p>	<p>Ministry of Trade</p>

	tariff protection system.			
21.	Minister of Trade regulation which revises Minister of Trade Regulation No. 14/M-DAG/PER/3/2007 on Standardization of Compulsory SNI of Trade Services Sector for Traded Goods and Services to eliminate compulsory SPB-SNI in each import and replace it with the supervision of post audit in domestic market.	Accelerate the process and procedure of imports	This plan has been realized by the government by issuing Minister of Trade Regulation No. 72/M-DAG/PER/9/2015 which amends Minister of Trade Regulation No. 14/M-DAG/PER/3/2007 on Standardization of Service in Trade and Supervision on Mandatory Indonesia National Standard (SNI) Applicable to Trade Goods and Services on 28 September 2015. The regulation will come into force within 1 month as of its enactment	Ministry of Trade
22.	Circular Letter of Minister of Trade which revises Circular Letter of Minister of Trade No. 1310/M-Dag/SD/12/2014 on Modern Store Licensing based on President Regulation No. 112 of 2007, and Minister of Trade Regulation No. 70 of 2013 on issuance of temporary license for modern stores in the region where there is no RDTR.	Facilitate the certainty of business to establish a modern store	September 2015	Ministry of Trade
23.	Minister of Trade regulation which revises Minister of Trade Regulation No. 67/M-DAG/PER/11/2013 jo. Minister of Trade Regulation No. 10/M-DAG/PER/1/2014	Reduce time and cost	This plan has been realized by the government by issuing Minister of Trade Regulation No. 73/M-	Ministry of Trade

	to eliminate SKPLBI/SPKPLBI as a license for using Indonesian labels to be replaced by supervision by post audit system in domestic market.		<p>DAG/PER/9/2015 on The Obligation to Have Written Labels in Bahasa Indonesia on Goods which revokes Minister of Trade Regulation No. 67/M-DAG/PER/11/2013 as amended by Minister of Trade Regulation No. 10/M-DAG/PER/1/2014 on 28 September 2015. The regulation came into force on 1 October 2015.</p> <p>Under the new regulation, goods can be imported without having Indonesian label affixed on it provided that the it must latter on be labelled before the goods are marketed domestically. Before this new regulation, importers had to label their products in Bahasa Indonesia before those products arrived in Indonesian customs.</p>	
24.	Minister of Trade regulation which revises Minister of Trade Regulation No. 19/M-DAG/PER/3/2014 on Provisions of Import and	Provide certainty on volume of imports, growth of the food industry thus expanding job	September 2015	Ministry of Trade

	Export of Rice to eliminate the recommendation from the Ministry of Industry on rice imports for industry needs.	opportunities, and facilities of the export of certain types of rice		
25.	Minister of Trade regulation which revises Minister of Trade Regulation No. 16/M-DAG/PER/4/2013 on Import Provision of Horticulture Products amended by Minister of Trade Regulation No. 40/M-DAG/PER/6/2015 to eliminate the provision on IT Horticulture and Consideration Letter of technical import of Horticulture Product (" <b>RIPH</b> ") from the Ministry of Industry.	Provide certainty on volume of imports and the growth of food industry thus expanding the job opportunities, and encourage the export of the results of the food and beverage industry, and make the price of food and beverage products cheaper.	September 2015	Ministry of Trade
26.	Minister of Trade regulation which revises Minister of Trade Regulation No. 528/MPP/7/2002 on Import Provision of Cloves to affirm online licensing and eliminate the requirements of API in licensing submission.	Provide certainty and the acceleration of import of raw materials, expand job opportunities, and provide business certainty	This plan has been realized by the government by issuing Minister of Trade Regulation No. 75/M-DAG/PER/9/2015 which revokes Minister of Industry and Trade Decree No. 528/MPP/7/2002 on Import Provision of Cloves on 28 September 2015.  With this new regulation, clove importers no longer needs to obtain (i) a recognition as clove importers and (ii) an import approval from the Ministry of Trade.	Ministry of Trade
27.	Minister of Trade regulation which revises Minister of Trade Regulation No. 53/M-	Ensure the protection of domestic industries against similar	September 2015	Ministry of Trade

	DAG/PER/7/2015 on Textile and Batik Textile Products and Batik Motifs to eliminate recommendation from the Ministry of Industry.	imported products		
28.	Minister of Trade regulation which revises Minister of Trade Regulation No. 83/M-DAG/PER/12/2012 amended by Minister of Trade Regulation No. 73/M-DAG/PER/10/2014 on Import Provision of Specific Products to eliminate IT and replace it with SPI where the supervision is gradually conducted by tariff instrument.	Provide certainty and acceleration of import of raw materials, expand job opportunities, and provide business certainty	September 2015	Ministry of Trade
29.	Minister of Trade regulation which revises Minister of Trade Regulation No. 02/M-DAG/PER/1/2012 jo. Minister of Trade regulation No. 37/M-DAG/PER/7/2014 on Import Provision of Pearls to eliminate the document requirements of SIUP, TDP, NPWP and API.	Provide business certainty, make the price of products cheaper, expand job opportunities, and develop the creative economy	September 2015	Ministry of Trade
30.	Minister of Trade regulation which revises Minister of Trade Regulation No. 75/M-DAG/PER/12/2013 on Import Provision of Capital Goods Not New, to eliminate recommendation from the Ministry of Industry and ban the import of new goods for medical devices.	Develop the domestic industries, expand job opportunities, make the price of related goods cheaper, protect the people from malpractice of using medical devices that do not meet the standards	September 2015	Ministry of Trade
31.	Minister of Trade Regulation which revises Minister of Trade Regulation No. 03/M-DAG/PER/1/2015 on Provisions of Export and Import of Oil, Gas and Other	Provide certainty of price and quantity, and reduce wasteful inspection of export and import of oil and	September 2015	Ministry of Trade

	Fuels to eliminate the verification conducted by Surveyor.	gas		
32.	Minister of Trade regulation which revises Minister of Trade Regulation No. 40/M-DAG/PER/7/2014 on Amendment of Minister of Trade Regulation No. 03/M-DAG/PER/1/2012 on Import provision of Ozone Destroyer Materials to eliminate the provision of IT and verification conducted by Surveyor.	Provide certainty and acceleration of the inspection of imports of raw materials, and business certainty, and expand job opportunities	September 2015	Ministry of Trade
33.	Minister of Trade regulation which revises Minister of Trade Regulation No. 15/M-DAG/PER/3/2007 on Import Provision of Machine of Color Multifunction, Color Photocopying, and Color Printer amended by Minister of Trade Regulation No. 7/M-DAG/PER/2/2012 to eliminate the recommendation the from Ministry of Industry.	Provide certainty and acceleration of import of related goods, expand the job opportunities of printing industries, and support education	September 2015	Ministry of Trade
34.	Minister of Trade Regulation which revises Minister of Trade Regulation No. 58 of 2012 on Import Provision of Salt and Minister of Industry Regulation No. 134 of 2014 on Roadmap of Salt Industry to eliminate the recommendation from the Ministry of Industry.	Provide certainty of volume and types of imported salt and acceleration of the procurement of raw materials to strengthen the protection for local salt industry and increase the employment absorption	September 2015	Ministry of Trade
35.	Minister of Trade Regulation which repeals Minister of Industry and Trade Regulation No. 61 on Trade of Sugar between Islands (Minister of Industry and Trade Decision No. 334 of	Prevent export sugar being distributed between islands, protect domestic sugar industries, and expand job	This plan has been realized by the government by issuing Minister of Trade Regulation No. 74/M-DAG/PER/9/2015	Ministry of Trade



	2004 on Amendment of Minister of Industry Decision).	opportunities	on Inter-islands Trade of Refined Sugar which repeals Minister of Industry and Trade Decree No. 61/MPP/Kep/4/2004 on Trade of Sugar between Islands as amended by Minister of Industry and Trade Decree No. 334/MPP/Kep/9/2004 on 28 September 2015	
36.	Minister of Trade regulation which revokes Minister of Trade No. 11/M-DAG/PER/3/2010 jo. Minister of Trade No. 35/M-DAG/PER/5/2012 on Import Provision of Machines, Machine Tools, Materials of Blank Optical Discs and Content Optical Disc.	Make the price of related goods cheaper.	This plan has been realized by the government by issuing Minister of Trade Regulation No. 76/M-DAG/PER/9/2015 which repeals Minister of Trade Regulation No. 11/M-DAG/PER/3/2010 on Import Provisions of Machine, Machineries, Raw Materials, Unrecorded Optical Discs and Recorded Optical Discs as amended by Minister of Trade Regulation No. 35/M-DAG/PER/2012 on 28 September 2015	Ministry of Trade
37.	Minister of Finance Regulation which implements Government Regulation No. 18 of 2015 on Facilities of	Develop the industries of biomass, biogas, and municipal waste so they can	September 2015	Ministry of Finance

	Tax Income for Investment in Specific Business Sectors to affirm that biomass, bio gas, and municipal waste are included as businesses receiving facilities (Minister of Energy and Human Resources Regulation No. 16 of 2015).	expand job opportunities and improve environmental condition		
38.	Minister of Finance regulation which revises Minister of Finance Regulation No. 176 of 2013 and Minister of Finance Regulation No. 177 of 2013 on Exemption and Return of KITE to support Small and Medium Industries for export development.	Develop Small and Medium Industries including exported products, and expand the job opportunities	September 2015	Ministry of Finance
39.	Minister of Finance regulation which revises Minister of Finance Regulation No. 106/PMK.010/2015 on Types of Goods Subject to Tax Classified as Luxury Goods except Motor Vehicles Subject to Sales Tax on Luxury Goods ("PPnBM") to give facilities for PPnBM of luxury residences in the form of a tax concession of PPnBM on the price per unit.	Develop the domestic industries, expand job opportunities in property sector	September 2015	Ministry of Finance
40.	Revision of Minister of Finance regulation No. 176 of 2009 and Minister of Industry Regulation No. 19 of 2010 which eliminates the recommendation requirement for facilitation of custom duties of restructuring/development of industries and multiple interpretation of the words "can be granted custom duty exemption on import of goods and materials for	Provide certainty of business development in related sectors, expand job opportunities	This plan has been realized by the government by issuing Minister of Finance Regulation No. 188/PMK.010/2015 which amends Minister of Finance regulation No. 176/PMK.011/2009 on the Exemption of Import Duty on the Import of Machines, Goods	Ministry of Finance

	production...".		and Materials for the Establishment or Development of Industry in the Framework of Capital Investment on 30 September 2015	
41.	Minister of Finance regulation which revises Minister of Finance Regulation No. 153 of 2014 on determination of Export goods subject to Customs Exit and Tariff of Customs Exit to eliminate the obligation of Customs and Excise to conduct physical inspections.	Simplify the export process so it can develop the related industries	September 2015	Ministry of Finance
42.	Minister of Finance Regulation which revises Minister of Finance Regulation No. 136/PMK.010/2015 to eliminate the obligation of Customs and Excise to conduct physical inspections.	Simplify the export process so it can develop the related industries	September 2015	Ministry of Finance