

# Attracting Tourism Investment

The development of super priority tourist destinations requires investment support and guaranteed ease of investment. Therefore, the government offers the following incentives:



## Tax Allowance

**Net income reduction of 30%** (5% per year for 6 years), for 166 certain business fields and 17 certain business fields in specific areas



## Import Duty Exemption

**2 years of import duty exemption** on machinery/equipment, goods & materials. Or 4 years of import duty exemption for domestic components of min. 30%



## Tax Holiday

**Corporate Income Tax reduction by 100% with an investment value of ≥ Rp500 billion for 5-20 years**  
 ▶ Mini Tax Holiday: **50% reduction in corporate income tax with an investment value of Rp100 billion – less than Rp500 billion for 5 years**



## Super Tax Deduction

**Gross income deduction maximum of 200%**, of the total fee for vocation  
**Reduction of 60% net income** for 6 years (10% per year) for the absorption of local workers of minimum 300 people  
**Maximum gross income deduction by 300%** of the total cost for Research and Development (R&D)

Source: Ministry of Investment/Indonesia Investment Coordinating Board (BKPM)



The presence of various tourism projects can expand new job opportunities, increase people's income, and stimulate the growth of the tourism sector.

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MINISTRY OF INVESTMENT/  
 INDONESIA INVESTMENT COORDINATING BOARD

# Investment to Boost 5 Super Destinations to World-Class Tourism

The government continues the development of five Super Priority Tourism Destinations (DPSP). All existing processes require sustainable investment support.





## Tourism Contribution to GDP (%)



Source: Alinea.id

### 2023 Tourism Sector Goals



Source: Ministry of Tourism and Creative Economy

## Government's Plan for 5 Super Destinations

In the 2020-2024 National Medium-Term Development Plan, through 5 SPDs, the government targets that by 2024 the contribution of the tourism sector to **GDP is 5.5%** & tourism contributes **US\$ 30 billion** to our foreign exchange.

The development of 5 DPSP (Lake Toba in North Sumatra, Borobudur Temple in Central Java, Mandalika Area in West Nusa Tenggara, Labuan Bajo in East Nusa Tenggara, & Likupang in North Sulawesi) is prioritized for:



Source: Ministry of Tourism and Creative Economy

## Foreign Direct Investment on Tourism Industry (Q3 2022)

### Investment Value Rank Based on Country of Origin

Country of Origin	Investment Value Rank (US\$ thousand)
Singapore	107.798
Sweden	35.556
Hongkong, China	72.616
The Netherlands	21.517
British Virgin Islands	15.525
United Kingdom	12.795
Australia	12.436
South Korea	12.423
Cook Islands	9.200
France	9.019

Source: Ministry of Investment/Indonesia Investment Coordinating Board (BKPM)

## Sustainable Tourism Projects



Investment Value (Billion Rupiah) | Payback Period (Years)

Source: Ministry of Investment/Indonesia Investment Coordinating Board (BKPM)

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5 Super-Priority Tourism Destinations (DPSP)



12 Sustainable Tourism Projects