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Tax Incentives for Taxpayers Affected by Covid-19 Re-extended

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ABOUT DDTC Newsletter

Published every two weeks, DDTC Newsletter provides a summary of key tax law changes, both the current modifications and changes in taxation regulations, particularly those pertaining to domestic policies.

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Extension of Tax Incentives for Taxpayers Affected by the Covid-19 Pandemic

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The Indonesian government has set forth a new regulation on the granting of incentives for taxpayers affected by Covid-19. The provisions on the tax incentives are outlined in the Minister of Finance Regulation No. 9/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic (MoF Reg. 9/2021).

This regulation, in essence, provides an extension of previously granted tax incentives, i.e. as stipulated under the Minister of Finance Regulation Regulation No. 86/PMK.03/2020 (MoF Reg. 86/2020) as amended by the Minister of Finance Regulation No. 110/PMK.03/2020 (MoF Reg. 110/2020).

The scope of tax incentives outlined under this regulation includes Article 21 Income Tax Borne by the Government (*Ditanggung Pemerintah*/DTP), final Income Tax DTP, final Income Tax on construction services borne by the government specifically for the Program for the Acceleration Program for Irrigation Water Use (*Program Percepatan Peningkatan Tata Guna Air Irigasi*/P3-TGAI), Import Article 22 Income Tax, reduction of Article 25 Income Tax installments, and preliminary refunds of VAT overpayments. Through MoF Reg. 9/2021, the granting of the above tax incentives shall be extended until the June 2021 Tax Period, and specifically, incentives for Import Article 22 Income Tax shall be valid until 30 June 2021

MoF Reg. 9/2021 constitutes several changes. *First,* the parties that may use Business Classification (*Klasifikasi Lapangan Usaha*/KLU) reference code in the masterfile. Formerly, parties that may use the KLU reference code in the master file data were taxpayers that had not had or did not have the obligation to file the 2018 Annual Income Tax Return.

MoF Reg. 9/2021, however, emphasizes that there are other parties that may use the KLU reference code in the masterfile data. *First,* employers that incorrectly include the KLU in the 2019 Annual Income Tax Return. *Second,* the central taxpayers that have yet or do not have the obligation to file the 2019 Annual Income Tax Return. *Third,* government agencies for the Article 21 Income Tax DTP incentives.

Second, there is a policy that accommodates employers to be able to submit corrections to the report on the realization of tax incentives borne by the government no later than the end of the following month. *Third,* this regulation outlines provisions on penalties for employers that do not submit a realization report until the 20th of the following month. The penalty imposed on employers that exceed the reporting deadline of the realization of incentives is their ineligibility to utilize the tax borne by the government incentive for the tax period concerned.

Fourth, simplified administration of the application of VAT Exemption Certificates (*Surat Keterangan Bebas*/SKB) for Import Article 22 Income Tax incentives. Formerly, the application of SKB had to be attached with a ministerial decree regarding the stipulation as a company that obtains the Import Facility for Export (*Kemudahan Impor Tujuan Ekspor*/KITE) or a permit as an operator in a bonded zone (*Penyelenggara di Kawasan Berikat*/PDKB). MoF Reg. 9/2021, however, stipulates that application for SKB may be formed by filling in the form listed in the appendix of MoF Reg. 9/2021.

Fifth, the adjustment of the percentage of Article 25 Income Tax installment incentives. Formerly, the reduction of Article 25 Income Tax installments was set at 40%, the new regulation stipulates a 50% reduction. Promulgated on 1 February 2021, this regulation has come into force thereafter. With the enactment of this regulation, MoF Reg. 86/2020 and MoF Reg. 110/2020 have been declared revoked and invalid.

VAT and STLGs Withholding by State-Owned Enterprises and Certain Companies Owned by State-Owned Enterprises

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Minister of Finance Sri Mulyani Indrawati has adjusted the provisions on the procedures for the withholding, remittance, and reporting Value Added Tax (VAT) and Sales Tax on Luxury Goods (STLGs) by State-Owned Enterprises (*Badan Usaha Milik Negara*/BUMN) and certain companies directly owned by State-Owned Enterprises.

The provisions on the procedures for the withholding and remittance of VAT and STLGs are outlined in the Minister of Finance Regulation No. 8/PMK.03/2021 concerning Procedures for the Withholding, Remittance, and Reporting of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by State-Owned Enterprises and Certain Companies Directly Owned by State-Owned Enterprises as Value Added Tax Withholding Agents (MoF Reg. 8/2021).

MoF Reg. 8/2021 has been issued to provide legal certainty and convenience for State-Owned Enterprises and certain companies that are directly owned by State-Owned Enterprises in carrying out their obligations as VAT withholding agents. The regulation, promulgated on 29 January 2021, has come into effect as of 1 February 2021.

The enactment of MoF Reg. 8/2021 simultaneously revokes the Minister of Finance Regulation No. 85/PMK.03/2012 as amended by the Minister of Finance Regulation No. 136/PMK.03/2012 concerning the Amendment to the Minister of Finance Regulation No. 85/PMK.03/2012 concerning the Appointment of State-Owned Enterprises to Withhold, Remit, and Report Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods, as well as the Procedures of the Withholding, Remittance, and Reporting (MoF Reg. 136/2012).

Further, the enactment of MoF Reg. 8/2021 also revokes the Minister of Finance Regulation No. 37/PMK.03/2015 concerning the Appointment of Certain Business Entities to Withhold, Remit, and Report Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods, as well as Procedures of the Withholding, Remittance, and Reporting (MoF Reg. 37/2015).

Similar to the provisions under the previous regulation, VAT or VAT and STLGs payable on supplies of taxable goods (*Barang Kena Pajak*/BKP) and/or taxable services (*Jasa Kena Pajak*/JKP) by counterparties to VAT withholding agents are withheld, paid, and reported by the VAT withholding agents.

The counterparties referred to under this regulation include Taxable Persons for VAT Purposes (*Pengusaha Kena Pajak*/PKP) that supply BKP and/or JKP to VAT withholding agents. On the other hand, three parties constitute VAT withholding agents under MoF Reg. 8/2021. *First,* State-Owned Enterprises. *Second,* State-Owned Enterprises restructured by the government after 1 April 2015 through the transfer of state-owned shares to other State-Owned Enterprises. *Third,* certain companies that are directly owned by State-Owned Enterprises.

Certain companies refer to companies that are directly owned by State-Owned Enterprises with share ownership of more than 25%. Certain companies that are directly owned by BUMN will be appointed as VAT withholding agents by a minister of finance decree (*Keputusan Menteri Keuangan*/KMK).

However, if the BKP and/or JKP are supplied by a VAT withholding agent to another VAT withholding agent, the VAT or VAT and STLGs payable shall be withheld, paid, and reported by the VAT withholding agent that supplies the BKP and/or JKP.

The provisions on the VAT rate that must be withheld remain the same as the previous regulation, i.e. 10% multiplied by the tax base (*Dasar Pengenaan Pajak*/DPP). If the supplied BKP is also subject to VAT, the STLGs rate that must be withheld is the applicable STLGs rate multiplied by the tax base.

MoF Reg. 8/2021 also outlines the six categories of supplies on which VAT and STLGs are not withheld by VAT withholding agents. *First,* payments totaling a maximum of IDR10 million, including the amount of VAT or VAT and STLGs payable. The payment is not broken down from a transaction of more than IDR10 million.

Second, payment for supplies of BKP and/or JKP which according to statutory provision in the field of taxation are entitled to facilities, i.e. VAT is not withheld or exempted from VAT.

Third, payment for supplies of fuel oil and non-oil fuel by PT Pertamina (Persero). *Fourth,* payment for supplies of telecommunications services by telecommunications companies.

Fifth, payment for air transportation services supplied by airlines. *Sixth*, other payments for supplies of goods and/or services which according to statutory provisions in the taxation sector are not subject to VAT or VAT and STLGs.

VAT or VAT and STLGs payable in point one to five are withheld, remitted, and reported by the counterparties as per statutory provisions in the taxation sector.

Moreover, MoF Reg. 8/2021 sets forth the counterparties' obligation to prepare tax invoices. Counterparties are required to prepare a tax invoice for each BKP and/or JKP supply to VAT withholding agents. The tax invoice must be prepared under the following conditions:

(i) Supplies of BKP and/or supplies of JKP;

(ii) Receipt of payment in the event that the receipt of payment occurs before the supply of BKP and/or before the supply of JKP; or

(iii) Receipt of term payment in the event of supply of a part of a stage of work.

In contrast, the withholding of VAT or VAT and STLGs is carried out upon the following: (i) supplies of BKP and/or supplies of JKP; (ii) at the time of receipt of payment if the payment is received prior to the supply of BKP/JKP; or (iii) withholding is performed upon receipt of term payment if part of work is supplied.

VAT withholding agents are subsequently required to remit VAT or VAT and STLGs that have been withheld using a Tax Payment Slip (*Surat Setoran Pajak*/SSP) or other administrative means equivalent to SSP no later than the 15th of the following month after the tax period in which the withholding ends.

SSP or other administrative means equivalent to the SSP are prepared by the VAT withholding agent on behalf of the counterparty by stating the Taxpayer Identification Number (*Nomor Pokok Wajib Pajak*/NPWP), name and address of the counterparty as well as the code and the serial number of the tax invoice. Next, the VAT withholding agent must submit a printed, copy, or photocopy of the SSP or other administrative means equivalent to the SSP to the counterparty.

Subsequently, the VAT withholding agent is obliged to report the VAT and/or STLGs that have been withheld and remitted using the Periodic VAT Return for the VAT withholding agent. The reporting is to be performed no later than the end of the following month after the tax period in which the withholding ends.

Periodic VAT Return for VAT withholding agents must be attached by a nominative list of tax invoices and SSP or other administrative means equivalent to the SSP. Violation of the provisions on the withholding, remittance, and reporting shall be subject to penalties as per statutory provisions in the field of taxation.

In connection with the issuance of MoF Reg. 8/2021, Minister of Finance Sri Mulyani has stipulated the Minister of Finance Decree No. 30/KMK.03/2021 concerning the Stipulation of Certain Companies Directly Owned by State Owned Enterprises as Value Added Tax Withholding Agents (MoF Decree 30/2021).

Under the MoF Decree, the Minister of Finance has appointed 28 state-owned subsidiaries as VAT withholding agents. The 28 state-owned subsidiaries appointed as VAT withholding agents include PT Pupuk Sriwidjaja Palembang, PT Petrokimia Gresik, PT Pupuk Kujang, PT Pupuk Kalimantan Timur, PT Pupuk Iskandar Muda, and PT Telekomunikasi Selular.

Next, PT Indonesia Power, PT Pembangkitan Jawa-Bali, PT Semen Padang, PT Semen Tonasa, PT Elnusa Tbk, PT Krakatau Wajatama, PT Rajawali Nusindo, PT Wijaya Karya Beton Tbk, PT Kimia Farma Apotek, PT Badak Natural Gas Liquefaction, PT Kimia Farma Trading & Distribution, and PT Tambang Timah.

Furthermore, PT Terminal Petikemas Surabaya, PT Indonesia Comnets Plus, PT Bank Syariah Mandiri, PT Bank BRIsyariah Tbk, PT Bank BNI Syariah, PT Waskita Karya Realty, PT PP Properti Tbk, PT Wijaya Karya

Realty Tbk, PT HK Realtindo, and PT Adhi Commuter Properties.

Through this decree, the Minister of Finance also states that if a VAT withholding agent that has been stipulated under MoF Decree 30/2021 changes the name of the business entity, the business entity continues to be appointed as a VAT withholding agent. In addition, the Minister of Finance emphasizes that the VAT withholding agents listed under MoF Decree 30/2021 are required to withhold, remit, and report VAT or VAT and STLGs as per MoF Reg. 8/2021.

The Latest Regulation on Export Prices for the Calculation of Export Duties

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The government has recently issued a new regulation on export pricing for the calculation of export duties. These provisions are outlined in the Minister of Finance Decree No. 4/KM.04/2021 (MoF Decree 4/2021) concerning the Stipulation of Export Prices for the Calculation of Export Duties.

This regulation sets forth export prices for certain exported goods. *First,* the export prices for exported goods in the form of wood and leather as listed in Appendix A of MoF Decree 4/2021. *Second,* the export prices for exported cocoa beans as outlined in Appendix B of MoF Decree 4/2021. *Third,* export prices for export goods in the form of metal mineral processing products and metal mineral products with certain criteria as listed in Appendix C of MoF Decree 4/2021.

Moreover, the Government has also set a reference price for parties that carry out government affairs in the trade sector. *First,* the reference price for palm oil, crude palm oil (CPO), and the derivative products and mixed products of CPO and its derivatives of USD1,026.78/MT. *Second,* the reference price for cocoa beans is USD2,537.37/MT.

The types of exported goods subject to export duties and the export duty rates are listed in Appendix II of this regulation. This regulation shall be valid from 1 February 2021 to 28 February 2021. On a special note, if this regulation expires and is not renewed, the export prices under this regulation shall remain in effect as the basis for calculating the export duties until new export prices are set.

Interest Penalties and Compensation Interest Rates for February 2021

Meet Our Expert

DDTC Consulting
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The Minister of Finance has released monthly interest rates as the basis for calculating administrative penalties in the form of interest and the granting of interest compensation for the period between 1 February 2021 to 28 February 2021.

Details of the interest rates are stipulated under the Minister of Finance of the Republic of Indonesia Decree No. 7/KMK.10/2021 concerning Interest Rates as the Basis for Calculating Administrative Penalties in the Form of Interest and Interest Compensation for the Period between 1 February 2021 to 28 February 2021 (MoF Decree 7/2021). This regulation was signed on

26 January 2021.

Four monthly interest rates apply for administrative penalties, ranging from 0.51% to 1.76%. Most of the four monthly interest rates are the same as the rates for the January 2021 period. Details of monthly interest rates for tax interest penalties for the period between 1 February 2021 to 28 February 2021 can be seen in Table 1.

The amount of monthly interest rates in the MoF Decree varies as it is the result of the calculation of the monthly interest rate. The calculation is based on the reference interest rate formula set by the minister of finance plus the uplift factor of each article and divided by 12.

On the other hand, the interest rate as the basis for the granting of interest compensation is set at 0.51%. The monthly interest rates remain the same as the previous period. Details of the monthly rates for tax interest compensation for the period between 1 February 2021 and 28 February 2021 can be seen in Table 2.

The Imposition of Safeguard Import Duties on Imports of Carpets and Other Textile Floor Coverings Products

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The government has released provisions on the imposition of safeguard import duties (*Bea Masuk Tindakan Pengamanan*/BMTP) on imports of carpet and other textile floor coverings products. These provisions are outlined in the Minister of Finance Regulation No. 10/PMK.010/2021 concerning the Imposition of Safeguard Import Duties on Imports of Carpet and Other Textile Floor Coverings Products (MoF Reg. 10/2021).

This regulation asserts that imported goods in the form of carpets and other textile floor coverings that are included in the Chapter 57 HS Codes are subject to BMTP. The imported goods classification of carpets and other textile floor coverings has been regulated under the Minister of Finance Regulation No. 6/PMK.010/2017 (MoF Reg. 6/2017) as amended by the Minister of Finance Regulation No. 17/PMK.010/2020 (MoF Reg. 17/2020) concerning the Stipulation of Goods Classification System and Imposition of Import Duty Tariff on Imported Goods.

MoF Reg. 6/2017 outlines that carpets and other textile floor coverings included in Chapter 57 are floor coverings made of textiles with a surface that opens when used. Several points are stipulated under this regulation in terms of BMTP on carpets and other textile floor coverings.

First, BMTP on carpets and other textile floor coverings is imposed for three years. Based on the provisions under MoF Reg. 10/2021, the first period is calculated from the date this regulation comes into effect and the second year and the third year are calculated from the end of the previous year. The provisions on the amount of BMTP in each period are as follows:

(i) The first year is subject to BMTP of IDR85,679/m^2;

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Table 1 Details of Monthly Rates of Interest Penalties

Articles in General Tax Provisions and Procedures	The Imposition of Administrative Penalties	Monthly Interest Rate
Article 19 paragraph (1)	Notice of Tax Underpayment Assessment (*Surat Ketetapan Pajak Kurang Bayar*/SKPKB) or Additional SKPKB, and Correction Decree, Objection Decision Letter, Decision on Appeal, or Decision on Case Review, which causes the amount of tax payable to increase, but at the time of maturity, it is not paid or underpaid. (Collection Interest)	0.51%
Article 19 paragraph (2)	Taxpayers are allowed to pay in installments or postpone tax payments (Installments/postponement of tax payments)	
Article 19 paragraph (3)	Taxpayers are allowed to postpone the filing of Annual Tax Returns and the temporary calculation of the tax payable as referred to in Article 3 paragraph (5) is actually less than the actual amount of tax payable. (Underpayment of postponement of the filing of Annual Tax Returns)	
Article 8 paragraph (2)	Underpayment of Correction of Annual or Periodic Tax Returns.	0.92%
Article 8 paragraph (2a)	The taxpayer corrects Periodic Tax Returns on his own (before audits) which results in higher tax liability.	
Article 9 paragraph (2a)	Late remittance of periodic income tax.	0.92%
Article 9 paragraph (2b)	Late remittance of Annual Income Tax/Article 29 Income Tax.	
Article 14 paragraph (3)	The issuance of Notice of Tax Collection (*Surat Tagihan Pajak*/STP) by the DGT due to: (i) Unpaid/underpaid income tax (ii) Based on the research results, there are taxes that are underpaid due to writing errors and/or miscalculations. (Income tax in the current year is not paid/underpaid or from the results of the research, there is tax underpayment due to writing errors and/or miscalculations)	
Article 8 paragraph (5)	Disclosure of inaccuracy of Tax Returns after audits, but the Notice of Tax Assessment (*Surat Ketetapan Pajak*/SKP) has not been issued. (Underpaid tax that arises due to the disclosure of incorrect Tax Return filling)	1.34%
Article 13 paragraph (2)	SKPKB is issued because the tax payable is not paid/underpaid due to matters regulated under Article 13 paragraph 1 subparagraph (a) to (e) of the General Tax Procedures and Provisions Law. (SKPKB Penalties)	1.76%
Article 13 paragraph (2a)	SKPKB is issued as the taxable person for VAT purposes has not performed any supplies, but has received refunds/has credited the input VAT as referred to in Article 9 paragraph (6a) of the VAT Law. (Refund of input VAT from taxable persons for VAT purposes that are not producing)	

Source: Job Creation Law and MoF Reg. 7/2021.

Table 2 Details of Monthly Interest Compensation

Articles in General Tax Provisions and Procedures	The Basis of Interest Compensation Granting	Monthly Interest Rate
Article 11 paragraph (3)	The refund of tax overpayment is performed in 1 (one) month after the application.	0.51%
Article 17B paragraph (3)	Notice of Overpayment Assessment (*Surat Ketetapan Pajak Lebih Bayar*/SKPLB) is issued late after the 1 month period expires.	
Article 17B paragraph (4)	SKPLB is issued because the preliminary investigation of tax crime: a. does not proceed with the investigation, b. proceeds with the investigation but there is no prosecution of tax crime, or c. proceeds with the investigation and prosecution of the tax crime but it is acquitted.	
Article 27B paragraph (4)	The refund of tax overpayment on the filing of objections, requests for appeal, or requests for case review that are granted partially or in full.	

Source: Job Creation Law and MoF Reg. 7/2021.

(ii) The second year is subject to BMTP of IDR81,763/m^2;

(iii) The third year is subject to BMTP of IDR78,027/m^2.

Second, 123 countries out of 193 countries worldwide are not subject to BMTP on carpets and other textile floor coverings. Countries that are exempted from this policy include imports of carpets and other textile floor coverings produced by Cambodia, Egypt, Argentina, Singapore, the Philippines, Oman, and many others. A complete list of countries that are not subject to BMTP on carpets and other textile floor coverings can be seen in the Appendix of MoF Reg. 10/2021.

Third, the additional import duty categorization on the imposed BMTP. The first category is additional general import duties that apply to imports from countries that have trade agreements with the most favoured nations. The second category is BMTP categorized as additional preferential import duty based on prevailing schemes of international goods trading agreement.

The second category applies if the import is carried out by a country with a scheme of international goods trading agreement and has fulfilled the conditions stated in the trade agreement scheme. In the event that there are unfulfilled provisions in the schemes of international goods trading agreement or a retroactive check is being requested, the imposition of BMTP on imports from said country is included in additional custom duties.

Fourth, the obligation to attach a Certificate of Origin (*Surat Keterangan Asal*/SKA) for carpets and other textile floor coverings produced by countries that are exempted from BMTP. This regulation sets forth that two CoO research policies apply. If the CoO attached is a Preferential CoO, the CoO research obligation is under the minister of finance's authority with applicable provisions by the minister of finance. However, if the CoO attached is a non-preferential CoO, the CoO research shall be the authority of the minister in charge of trade affairs.

Fifth, the amount of BMTP for the 3-year period is fully applicable for imported goods in the form of carpets and other textile floor coverings that have fulfilled one of the following conditions. *First,* the import customs declaration document has obtained a registration number from the customs office in the event that customs obligations are settled by submitting the customs declaration. *Second,* the tariff and customs value are stipulated by the Customs Office, in the event that customs obligations are settled without submitting customs declaration.

Sixth, if the imports and exports of carpets and other textile floor coverings are to and from free trade zones and free ports, bonded storage areas, and special economic zones, they must be carried out as per applicable provisions. As such, imports carried out to and from these areas do not apply the provisions under MoF Reg. 10/2021. The BMTP policy on carpets and other textile floor coverings will take effect 14 days since its promulgation, i.e. 17 February 2021.

Anti-Dumping Import Duty Policy on Imports of Biaxially Oriented Polyethylene Terephthalate (Bopet) Products from India, the People's Republic of China, and Thailand

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The government has also released a policy on anti-dumping import duties (*Bea Masuk Anti Dumping*/ BMAD) on imports of Biaxially Oriented Polyethylene Terephthalate products. This policy is outlined in the Minister of Finance Regulation No. 11/PMK.010/2021 concerning the Imposition of Anti-Dumping Duties on Imports of Biaxially Oriented Polyethylene Terephthalate (BOPET) Products from India, the People's Republic of China, and Thailand (MoF Reg. 11/2021).

The provisions under MoF Reg. 11/2021 regulate several points. *First,* the scope of imports of BOPET products entitled to BMAD. The BOPET imports referred to in this policy include those from India, the People's Republic of China, and Thailand.

On another note, the BOPET criteria referred to in this policy are in the form of plates, film sheets, foil, and other strips. The BOPET materials allowed in this policy include plastic, non-cellular, non-reinforced, non-laminated, unsupported, and not combined with other materials. More detailed BOPET criteria are listed in HS Codes 3920.62.10 and 3920.62.90.

Second, the amount of BMAD that applies to each country, i.e. India, the People's Republic of China, and Thailand. In addition to being stipulated based on country of origin, the amount of BMAD is differentiated based on exporters or producer exporters. The amount of BMAD on BOPET as referred to under MoF Reg. 11/2021 can be seen in Table 3.

Third, BMAD imposed on BOPET can be included as additional custom duties or preferential import duties. BMAD is categorized as additional import duty if the import of BOPET originates from a country with a most favored nation trade agreement.

Moreover, BMAD can also be categorized as additional preferential import duty if the import is carried out by a country included in the scheme of international goods trading agreement and meets the provisions of said agreement scheme. If the provisions in the scheme of international goods trading agreement are found unfulfilled, it shall be categorized as additional import duty.

Fourth, the requirements for BMAD imposition on BOPET. *First,* the import customs declaration document has obtained a registration number from the customs office in the event that customs obligations are settled by submitting customs declaration. *Second,* BMAD on BOPET also fully applies if the tariff and customs value are stipulated by the customs office in the event that customs obligations are settled without submitting the customs declaration. The two conditions are optional, thus, the imposition of BMAD on BOPET applies if one of the conditions is met.

Fifth, supplies of BOPET to and from special areas. If BOPET is imported or exported to and from free trade zones and free ports, bonded storage areas, or special economic zones, the implementation shall be based on prevailing provisions. As such, the provisions under MoF Reg. 11/2021 do not apply to imports and exports of BOPET to and from these areas.

The provisions under MoF Reg. 11/2021 shall come into effect 14 days from the promulgation date, i.e. 17 February 2021 and shall be valid for five years as of the enactment of this regulation.

Table 3 Amount of Anti-Dumping Import Duties

No	Country of Origin of Goods	Exporters and/or Producer Exporters	Amount of BMAD (%)
1.	India	SRF limited	8.5
		Vacmet India Limited	4.0
		Jindal Poly Films Limited	6.8
		Ester Industries Limited	4.5
		Other Companies	8.5
2.	People's Republic of China	Shaoxing Xiangyu Green Packing Co., Ltd	2.6
		Other Companies	10.6
3.	Thailand	SRF Industries (Thailand) Limited	5.4
		Polyplex (Thailand) Public Company Limited	2.2
		A. J Plast Public Company Limited	7.1
		Other Companies	7.1

Source: MoF Reg. 11/2021.

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