

LIST OF COSTS FOR IMPORTING GOODS FROM CHINA TO INDONESIA

1. Product Cost (FOB/EXW)

Price per unit × quantity.

2. Freight Cost

Shipping cost from China (air or sea).

3. Insurance

Small (0.5–1%) or included by forwarder.

4. Import Duty (Bea Masuk)

HS 8517 (MIFI) = 0%.

5. Import Taxes

- VAT (PPN) 11%

- Income Tax (PPh 22 Import):

* With API-U: 2.5%

* Without API: 7.5%

6. Customs Clearance Fee

7. Port Charges (THC, warehouse, handling)

8. Documentation Fees

9. Local Delivery (optional)

EXAMPLE CALCULATION FOR 500 PCS MIFI

Assumptions:

- Unit price: USD 10

- Air freight: USD 300

- Insurance: USD 10

- Exchange rate: IDR 16,000

- HS Code 8517 (0% import duty)

- API-U importer (PPh 2.5%)

1. CIF VALUE

Product cost: $500 \times 10 = \text{USD } 5,000$

$CIF = 5,000 + 300 + 10 = \text{USD } 5,310$

$CIF \text{ in IDR} = 5,310 \times 16,000 = \text{IDR } 84,960,000$

2. Import Duty

0% → IDR 0

3. VAT 11%

$11\% \times 84,960,000 = \text{IDR } 9,345,600$

4. Income Tax (PPh 22 Import)

$2.5\% \times 84,960,000 = \text{IDR } 2,124,000$

TOTAL TAXES:

- VAT: IDR 9,345,600

- PPh: IDR 2,124,000

- Duty: IDR 0

TOTAL: IDR 11,469,600

OTHER COSTS (estimated):

- Customs clearance: ~IDR 1,500,000

- Handling/warehouse: ~IDR 1,000,000

- Local delivery: ~IDR 500,000–1,500,000

TOTAL EXTRA COST (approximate):

~IDR 14,469,600 (excluding product price)