

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

NUMBER 152/PMK.010 /2019

ON

SECOND AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE

NUMBER 146/PMK.010/2017

ON

EXCISE TARIFFS FOR TOBACCO PRODUCTS

BY THE GRACE OF THE ONE AND ONLY GOD

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- To consider :
- a. that the excise duty levied on tobacco products is state revenue managed through the national budget and plays an important and strategic role in the financing of government programs and government performance as well as development programs across the territories under the unitary state of the Republic of Indonesia in a well-prepared, orderly, secure, just and sustainable manner, in order to ensure prosperity and well-being for the people;
 - b. that the excise tariffs for tobacco products are determined based on clear, logical parameters that can be held to account, while taking into consideration the impact and the importance of justice to the people and state interests that are oriented towards bringing goodness and benefit;
 - c. that certain provisions in the Regulation of the Minister of Finance No. 146/ PMK.010/2017 on Excise Tariffs for Tobacco Products as amended by the Regulation of the Minister of Finance No. 156/PMK.010/2018 on Amendments to the Regulation of the Minister of Finance No. 146/PMK.010/2017 on Excise Tariffs for Tobacco Products need to be revised and perfected in accordance with legal developments and needs concerning excise tariffs for tobacco products;
 - d. that based on the considerations put forth in point a, point b, and point c, and for the purpose of implementing Article 5 clause (5) and Article 6 clause (3) of Law No. 39/2007 on Amendments to Law No. 11/1995 on Excise Duty,

it is therefore necessary to establish the Regulation of the Minister of Finance No. 146/PMK.010/2017 on Excise Tariffs for Tobacco Products;

- In view of :
1. Law No. 11/1995 on Excise Duty (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to the State Gazette of the Republic of Indonesia No. 3613) as amended by Law No. 39/2007 on Amendments to Law No. 11/1995 on Excise Duty (State Gazette of the Republic of Indonesia Year 1995 Number 105, Supplement to the State Gazette of the Republic of Indonesia No. 4755);
 2. Regulation of the Minister of Finance No. 146/PMK.010/2017 on Excise Tariffs for Tobacco Products (State Gazette of the Republic of Indonesia Year 2017 Number 1485) as amended by the Regulation of the Minister of Finance No. 156/PMK.010/2018 on Amendments to the Regulation of the Minister of Finance No. 146/PMK.010/2017 on Excise Tariffs for Tobacco Products (State Gazette of the Republic of Indonesia Year 2018 Number 1637);

HEREBY DECIDES:

To enact: REGULATION OF THE MINISTER OF FINANCE ON THE SECOND AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE NO. 146/PMK.010/2017 ON EXCISE TARIFFS FOR TOBACCO PRODUCTS.

Article I

To revise Appendix II and Appendix IV of the Regulation of the Minister of Finance No. 146/PMK.010/2017 on Excise Tariffs for Tobacco Products (State Gazette of the Republic of Indonesia Year 2017 Number 1485) as amended by the Regulation of the Minister of Finance No. 156/PMK.010/2018 on Amendments to the Regulation of the Minister of Finance No. 146/PMK.010/2017 on Excise Tariffs for Tobacco Products (State Gazette of the Republic of Indonesia Year 2018 Number 1637), to read as provided in the Appendix that forms an inseparable part of this Ministerial Regulation.

Article II

1. Upon the entering into force of this Ministerial Regulation:
 - a. The Head of Office shall revise the excise tariffs with the following conditions:
 - i. the revised excise tariffs may not be lower than the prevailing excise tariffs, and/or
 - ii. the retail selling price (HJE) may not be lower than the prevailing retail selling price limit per stick or gram as set forth in the Appendix that forms an inseparable part of this Ministerial Regulation.
 - b. With regard to services regarding excise stamps, the following clauses shall be applicable:
 - i. the revised excise tariffs as set forth in point a may be used for providing the excise stamps, which shall be implemented upon the promulgation of this Ministerial Regulation, while taking into consideration prevailing clauses on the provision and ordering of excise stamps;
 - ii. the deadline for affixing the excise stamps that were ordered according to the tariffs set forth in the Regulation of the Minister of Finance No. 146/PMK.010/2017 as amended by the Regulation of the Minister of Finance No. 156/PMK.010/2018 on Excise Tariffs for Tobacco Products shall be no later than 1 February 2020;
2. Provisions on:
 - a. The Retail Selling Price Limit per Stick or Gram and the excise tariff per stick or gram of tobacco products manufactured domestically as provided in Appendix III form an inseparable part of this Ministerial Regulation; and
 - b. The Retail Selling Price Limit per Stick or Gram and the excise tariff per stick or gram of each type of imported tobacco product as provided in Appendix IV form an inseparable part of this Ministerial Regulation,

shall take effect on 1 January 2020.

3. This Ministerial Regulation shall enter into force on the date of its promulgation.

For the purpose that every person is so informed, this Ministerial Regulation shall be promulgated by having it published in the State Gazette of the Republic of Indonesia.

Ratified in Jakarta
on 18 October 2019

MINISTER OF FINANCE
REPUBLIC OF INDONESIA,
Signature
SRI MULYANI INDRAWATI

Promulgated in Jakarta
on 21 October 2019

DIRECTOR GENERAL
OF LEGISLATION
MINISTRY OF LAW AND HUMAN RIGHTS
REPUBLIC OF INDONESIA,

signature

WIDODO EKATJAHJANA

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2019 NUMBER 1251

Certified true copy of the original

Head of General Bureau

Unofficial Translation

On behalf of,

Head of the Ministry's Administrative Division

ANDRIANSYAH

NIP 19730213 199703 1 001

APPENDIX III

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

NO. 152/PMK.010/2019

ON

SECOND AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE

NO. 146/PMK.010/2017 ON EXCISE TARIFFS FOR TOBACCO PRODUCTS

RETAIL SELLING PRICE (HJE) LIMIT PER STICK OR GRAM AND EXCISE TARIFF PER STICK OR GRAM OF DOMESTIC TOBACCO PRODUCTS

No.	Category of Manufacturers of Tobacco Products		Retail price limit per stick or gram	Excise tariff per stick or gram
	Type	Category		
1.	Machine-rolled <i>kretek</i> cigarettes (SKM)	I	Lowest IDR 1,700	IDR 740
		II	More than IDR 1,275	IDR 470
			Lowest IDR 1,020 up to IDR 1,275	IDR 455
2.	Machine-rolled white cigarettes (SPM)	I	Lowest IDR 1,790	IDR 790
		II	More than IDR 1,485	IDR 485
			Lowest IDR 1,015 up to IDR 1,485	IDR 470
3.	Hand-rolled <i>kretek</i> cigarettes or hand-rolled white cigarettes (SKT or SPT)	I	More than IDR 1,460	IDR 425
			Lowest IDR 1,015 up to IDR 1,460	IDR 330
		II	Lowest IDR 535	IDR 200
		III	Lowest IDR 450	IDR 110
4.	Hand-rolled filter-tipped <i>kretek</i> cigarettes or hand-rolled filter-tipped	No Category	Lowest IDR 1,700	IDR 740

	white cigarettes (SKTF or SPTF)			
5.	Fine-cut tobacco (TIS)	No Category	More than IDR 275	IDR 30
			More than IDR 180 up to IDR 275	IDR 25
			Lowest IDR 55 up to IDR 180	IDR 10
6.	Cornhusk <i>kretek</i> cigarettes (KLB)	No Category	Lowest IDR 290	IDR 30
7.	Rhubarb <i>kretek</i> cigarettes (KLM)	No Category	Lowest IDR 200	IDR 25
8.	Cigars (CRT)	No Category	More than IDR 198,000	IDR 110,000
			More than IDR 55,000 up to IDR 198,000	IDR 22,000
			More than 22,000 up to IDR 55,000	IDR 11,000
			More than 5,500 up to IDR 22,000	IDR 1,320
			Lowest IDR 495 up to IDR 5,500	IDR 275

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signature

SRI MULYANI INDRAWATI

Certified true copy of the original
 Head of the General Bureau
 Head of the Ministry's Administration Division
 ANDRIANSYAH
 NIP 19730213 199703 1 001

APPENDIX IV

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

NO. 152/PMK.010/2019

ON

SECOND AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE

NO. 146/PMK.010/2017 ON EXCISE TARIFF FOR TOBACCO PRODUCTS

LOWEST RETAIL SELLING PRICE LIMIT PER STICK OR GRAM AND EXCISE TARIFF PER STICK OR
GRAM OF IMPORTED TOBACCO PRODUCTS

No.	Type of Tobacco Product	Lowest retail price per stick or gram	Excise tariff per stick or gram
1.	SKM	IDR 1,700	IDR 740
2.	SPM	IDR 1,790	IDR 790
3.	SKT or SPT	IDR 1,461	IDR 425
4.	SKTF or SPTF	IDR 1,700	IDR 740
5.	TIS	IDR 276	IDR 30
6.	KLB	IDR 290	IDR 30
7.	KLM	IDR 200	IDR 25
8.	CRT	IDR 198,001	IDR 110,000

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signature

SRI MULYANI INDRAWATI

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Head of the General Bureau

Head of the Ministry's Administration Division

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