



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 167/PMK.011/2011

CONCERNING

THIRD AMENDMENT OF PMK NUMBER 181/PMK.011/2009 REGARDING
TOBACCO PRODUCTS EXCISE TARIFF

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering
- a. that in order to set tobacco products excise tariff policy it is necessary to stipulate Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010;
 - b. that in order to reinforce the control function of productions and consumptions of tobacco products, while considering the revenues potential in tobacco products excise sector, it is necessary to set sustainable tobacco products excise tariff policy by making adjustment to the provisions as referred to in a;
 - c. that based on the Report of Work Committee of Basic Assumptions, Income, Deficit, and Financing In the Framework of First Level Discussion / Discussion on National Law Draft concerning National Budget 2012 Along with the Financial Note, the Government and National Legislative Assembly of the Republic of Indonesia among others agree to raise the tariff of tobacco excise on 2012 as one of the efforts to achieve the target of tax revenue;
 - d. that based on the consideration as referred to in a, b, and c, as well as in order to implement the provisions of Article 5 paragraph (5) of Act Number 11 Year 1995 concerning Excise as amended by Act Number 39 Year 2007, it is necessary to stipulate Regulation of the Minister of Finance regarding Third Amendment of PMK Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff ;
- In View of
- 1. Act Number 11 Year 1995 concerning Excise (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as amended by Act Number 39 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 105, Supplement to State Gazette of



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2 -

the Republic of Indonesia Number 4755);

2. Presidential Decree Number 56/P Year 2010 ;
3. Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THIRD AMENDMENT OF PMK NUMBER 181/PMK.011/2009 REGARDING TOBACCO PRODUCTS EXCISE TARIFF.

Article I

Some provisions in the Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010:

- a. Number 99/PMK.011/2010 concerning Amendment of the Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff;
- b. Number 190/PMK.011/2010 regarding Second Amendment of the Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff,

Amended as follows:

1. Provisions of Article 3 paragraph (2) amended therefore Article 3 paragraph (2) reads as follows:

Article 3

(2) The determination of tobacco products excise tariff as referred to in paragraph (1) shall apply the following provisions:

- a. The determination of tobacco products excise tariff is based on:
 - 1) Entrepreneurs class as referred to in Article 2 paragraph (1); and
 - 2) The limit of retail price per cigarette or gram set by the Minister;
 - b. The limit of retail price per gram as referred to in a number 2 shall only applied for the type of TIS and HPTL.
2. The limit of retail price per cigarette or gram and the excise tariff per cigarette or gram as stated in Attachment II amended, so be as stated in the



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 3 -

Attachment which is an integral part of this Regulation of the Minister of Finance.

3. Provisions of Article 4 paragraph (2) amended so Article 4 paragraph (2) reads as follows:

Article 4

(2) To be classified in the determination of excise tariff per cigarette or gram as referred to paragraph (1) to any type of tobacco determined by type, production amount, and:

- a. Retail price as set forth in the determination of valid excise tariff based on the Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010;
- b. The retail price notified by tobacco products Manufacturers for the new brand tobacco product; or
- c. Increasing retail selling price.

4. Provisions of Article 20A paragraph (1) amended so Article 20A paragraph (1) reads as follows:

Article 20A

(1) The Limit of amount of Plants Products for the SKT or SPT Manufacturers as referred to in Number 3 Attachment I of Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010, set as follows:

Serial number	Manufacturers		Limit of amount of Plants Products
	Type	class	
3	SKT or SPT	I	More than 2 billion cigarette
		II	More than 300 million cigarette but not more than 2 billion cigarette
		III	Not more that 300 million cigarette



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 4 -

5. Excise tariff per cigarette or gram as stated in Attachment III amended, therefore it became as stated in Attachment II which is an integral part of this Regulation of Minister.

Article II

1. By the enactment of this Regulation of the Minister:
 - a. Determination of excise tariff by the Office Head based on Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010 is still valid until December 31, 2011.
 - b. Each of valid excise tariff based on Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010 re-determined by the Office Head based on:
 - 1) Category as referred to in Attachment I of Regulation of the Minister of Finance Number 181/PMK.011/2009 concerning Tobacco Products Excise Tariff as amended several times, the latest by Regulation of the Minister of Finance Number 190/PMK.011/2010; and
 2. Excise tariff as referred to in Attachment I and / or Attachment II of this Regulation of Minister, And the redetermination shall come into force on January 1, 2012.
 - c. The redetermination as referred to in b shall be used for the procurement of banderole carried out after the promulgation of this Regulation of Minister.
2. Provisions concerning:
 - a. The limit of retail price and excise tariff per cigarette or gram of domestic tobacco products as stated in the Attachment I of this Regulation of the Minister of Finance;
 - b. The Limit of amount of Plants Products for the SKT or SPT Manufacturers as referred to in Article 20A; and
 - c. Minimum Excise tariff and retail selling price of imported tobacco products as referred to in Attachment II of this Regulation of the Minister, shall come into force on January 1, 2012
3. This Regulation of the Minister shall come into force on the date of its promulgation.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 5 -

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
on November 9, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On November 9, 2011
MINISTER OF LAW AND HUMAN RIGHTS OF
THE REPUBLIC OF INDONESIA
Signed
AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 700



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

ATTACHMENT I

REGULATION OF THE MINISTER OF
FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 167/PMK.011/2011
CONCERNING
THIRD AMENDMENT OF PMK NUMBER
181/PMK.011/2009 REGARDING
TOBACCO PRODUCTS EXCISE TARIFF

LIMITATION OF RETAIL SELLING PRICES AND EXCISE TARIFF PER
CIGARETTE OR GRAM OF DOMESTIC TOBACCO PRODUCTS

Serial number	Class of tobacco products manufacturers		The limit of retail selling prices per cigarette or gram	Excise tariff per cigarette or gram
	Type	Class		
1.	SKM	I	More than Rp 660	Rp 355
			More than Rp 650 to Rp 660	Rp 354
			Minimum Rp 600 to Rp 630	Rp 325
		II	More than Rp 430	Rp 270
			Minimum Rp 374 to Rp 430	Rp 235
2.	SPM	I	Minimum Rp 375	Rp 365
			More than Rp 300	Rp 235
		II	More than Rp 254 to Rp 300	Rp 190
			Minimum Rp 217 to Rp 254	Rp 125
3.	SKT or SPT	I	More than Rp 590	Rp 255
			Minimum Rp 520 to Rp 590	Rp 195
		II	More than Rp 379	Rp 125
			More than Rp 349 to Rp 379	Rp 115
			Minimum Rp 336 to Rp 349	Rp 105
		III	Minimum Rp 234	Rp 75
		4.	SKTF or SPTF	I
More than Rp 630 to 660	Rp 345			
Minimum Rp 600 to Rp 630	Rp 325			
II	More than Rp 430			Rp 270
	More than Rp 374 to Rp 430			Rp 235
5.	TIS	No class	More than Rp 250	Rp 21
			More than Rp 149 to Rp 250	Rp 19
			Minimum Rp 40 to Rp 149	Rp 5
6.	KLB	No class	More than Rp 250	Rp 25
			Minimum Rp 180 to Rp 250	Rp 18
7.	KLM	No class	Minimum Rp 180	Rp 17
8	CRT	No class	More than Rp 100.000	Rp 100.000
			More than Rp 50.000 to Rp 100.000	Rp 20.000



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2 -

			More than Rp 20.000 to Rp 50.000	Rp 10.000
			More than Rp 5.000 to Rp. 20.000	Rp 1.200
			More than Rp 275 to Rp 5.000	Rp 250
9.	HPTL	No class	Minimum Rp 275	Rp 100

MINISTER OF FINANCE,

signed

AGUS D.W. MARTOWARDOJO



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 3 -

REGULATION OF THE MINISTER OF
FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 167/PMK.011/2011
CONCERNING
THIRD AMENDMENT OF PMK NUMBER
181/PMK.011/2009 REGARDING
TOBACCO PRODUCTS EXCISE TARIFF

MINIMUM EXCISE TARIFF AND RETAIL PRICE OF
IMPORTED TOBACCO PRODUCTS

Serial Number	Type of Tobacco Products	Limit of minimum HJE per cigarette or gram	Excise Tariff per cigarette or gram
1.	SKM	Rp 661	Rp 355
2.	SPM	Rp 601	Rp 365
3.	SKT or SPT	Rp 591	Rp 265
4.	SKTF or SPTF	Rp 661	Rp 355
5.	TIS	Rp 251	Rp 21
6.	KLB	Rp 251	Rp 25
7.	KLM	Rp 180	Rp 17
8.	CRT	Rp 100.000	Rp 100.000
9.	HPTL	Rp 275	Rp 100

MINISTER OF FINANCE,

signed

AGUS D.W. MARTOWARDOJO