



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

**COPY**  
**REGULATION OF FINANCE MINISTER**  
**NUMBER 103/PMK.03/2009**  
**ON**

**THIRD AMENDMENT OF THE REGULATION OF FINANCE MINISTER NUMBER 620/PMK.03/2004**  
**ON TYPES OF TAXABLE GOODS CLASSIFIED AS LUXURY GOODS EXCLUDING MOTOR**  
**VEHICLES SUBJECT TO SALES TAX ON LUXURY GOODS**

BY THE GRACE OF THE ONE ALMIGHTY GOD

FINANCE MINISTER,

Having considered : a. that to improve the national property industry it is necessary to regovern the limitation and types of luxury accommodation subject to Sales Tax on Luxury Goods.

b. that based on the consideration referred to in letter a and to implement the provision of Article 8 paragraph (4) of Law Number 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times and last by Law Number 18 of 2000 and Article 4 of Government Regulation Number 145 of 2000 on Group of Taxable Goods Classified as Luxury Goods as several times amended and last by Government Regulation Number 12 of 2006, it is necessary to enact the Regulation of Finance Minister on Third Amendment of Regulation of Finance Minister Number 620/PMK.08/2004 on Types of Taxable Goods classified as luxury goods excluding motor vehicles subject to Sales Tax on Luxury Goods;

Having observed : 1. Law Number 6 of 1983 on General Provisions and Tax Procedure (State Gazette of the Republic of Indonesia Number 49 of 1983, Supplement to the State Gazette of Republic Indonesia Number 3262) as amended several times and last by Law Number 16 of 2009 (State Gazette of the Republic of Indonesia Number 62 of 2009, Supplement to the State Gazette of Republic Indonesia Number 4999);

2. Law Number 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia Number 51 of 1983, Supplement to the State Gazette of Republic Indonesia Number 3264) as amended several times and last by Law Number 18 of 2000 (State Gazette of the Republic of Indonesia Number 128 of 2000, Supplement to the State Gazette of Republic Indonesia Number 3986);

3. Government Regulation Number 145 of 2000 on Group of Taxable Goods Classified as Luxury Goods subject to Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia Number 261 of 2000, Supplement to the State Gazette of Republic Indonesia Number 4063) as amended several times and last by Government Regulation Number 12 of 2006 (State Gazette of the Republic of Indonesia Number 31 of 2006, Supplement to the State Gazette of Republic Indonesia Number 4619);



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4. Presidential Decree Number 20/P of 2005;
5. Regulation of Finance Minister Number 620/PMK.03/2004 on Types of Taxable Goods classified as luxury goods excluding luxury motor vehicles subject to Sales Tax on Luxury Goods as amended several times and last by Regulation of Finance Minister Number 137/PMK.011/2008;

HAS DECIDED:

To enact :

REGULATION OF FINANCE MINISTER ON THIRD AMENDMENT TO  
REGULATION OF FINANCE MINISTER NUMBER 620/PMK.03/2004  
ON TYPES OF TAXABLE GOODS CLASSIFIED AS LUXURY GOODS  
EXCLUDING LUXURY MOTOR VEHICLES SUBJECT TO SALES TAX ON  
LUXURY GOODS

#### Article I

Appendix II of the Regulation of Finance Minister Number 620/PMK.03/2004 on Types of Taxable Goods classified as luxury goods excluding luxury motor vehicles subject to Sales Tax on Luxury Goods as amended several times and last by the Regulation of Finance Minister :

- a. Number 35/PMK.03/2008;
- b. Number 137/PMK.011/2008;

has been amended to what is stipulated in the Appendix of this Regulation of Finance Minister, which is an integral part of this Regulation of Finance Minister.

#### Article II

This Regulation of Finance Minister shall be effective as of its promulgation. In order that this Regulation is known to the general public, it is hereby ordered that this Regulation of Finance Minister be promulgated in the Official Gazette of the Republic of Indonesia.

Promulgated in Jakarta  
on 10 June 2009  
MINISTER OF JUSTICE AND HUMAN RIGHTS

Enacted in Jakarta  
on 10 June 2009  
FINANCE MINISTER  
(signed)

ANDI MATTALATTA  
OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 132 OF 2009

Copy is in conformity with the original  
Head of General Affairs  
for  
Head of Administration, Ministry of Finance

(signed and sealed with the seal of  
General Affairs Bureau)

Antonius Suharto  
NIP060411



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REGULATION OF MINISTER OF  
FINANCE NUMBER  
103/PMK.03/2009 ON THIRD  
AMENDMENT OF REGULATION OF  
FINANCE MINISTER NUMBER  
620/PMK.03/2004 ON TYPES OF  
TAXABLE GOODS CLASSIFIED AS  
LUXURY EXCLUDING LUXURY  
MOTOR VEHICLES SUBJECT TO  
SALES TAX ON LUXURY GOODS;

**LIST OF TYPES OF TAXABLE LUXURY GOODS EXCLUDING MOTOR VEHICLES WHICH  
ARE SUBJECT TO 20% (TWENTY PERCENT) SALES TAX ON LUXURY GOODS**

NO	GOODS DESCRIPTION	HS NUMBER
a.	Group of household equipment, cooling apparatus, heating apparatus other than what is mentioned in Appendix I includes :	
a1.	Oven, stove, open stove, cooking equipment (including stove with additional kettle for central heating), large grill, charcoal brazier, gas ring, heating plate and household equipment without electricity made of iron or steel, of non-portable type	ex. 7321.11.00.00
	- Cooking equipment and heating plate : With gas fuel or combination of gas and other type of fuel.	ex.7321.19.00.00
	- Other equipment : With gas fuel or combination of gas other type of fuel.	ex. 7321.81.00.00 ex. 7321.89.00.00
a2.	Refrigerator	ex. 8418.10.10.90
	- Combination of refrigerator-freezer, equipped with separate door of household type with a capacity larger than 230 liters	
	- Refrigerator of household type with a capacity larger than 230 liters;	
	- Compression type	ex.8418.21.00.90
	- Absorption, electrical type	ex. 8418.29.00.90
	- Others	ex. 8418.29.00.90
b.	Group of luxury accommodation such as luxury houses, apartment, condominium, town house and similar accommodations includes:	
b1.	House and town house of non-strata title type, with a building area of 350 sqm. or more.	
b2.	Apartment, condominium, town house of strata-title type and similar accommodations with a building area of 150 sqm. or more	



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NO	GOODS DESCRIPTION	HS NUMBER
c.	Group of television broadcasting receiving device and antenna as well as reflector antenna which are stated in Appendix I	
c1.	Receiving apparatus for television, whether combined or not with radio broadcasting receiver or recording apparatus or voice reproduction or video, monitor video: <ul style="list-style-type: none"> <li>- Apparatus receiver for television of 43 inch size</li> <li>- Set top box which has communication function (ITA1/B-203)</li> <li>- PCA to be used with machine of ADP (ITA1/b-199)</li> <li>- Others</li>   <li>- Color video monitor larger than 43 inch               <ul style="list-style-type: none"> <li>-- Monitor FPD type for video and computer data, for overhead projector (ITA1/B-200)</li> </ul> </li> </ul>	ex 8528.71.10.00 ex 8529.90.55.00 ex.8528.71.90.00 ex.8528.72.10.00 ex.8528.72.90.00  ex.8528.49.10.00  ex.8528.59.10.00 ex.8528.49.10.00 ex.8528.59.10.00
c2	<ul style="list-style-type: none"> <li>- Video projector:               <ul style="list-style-type: none"> <li>-- having capacity to project on a screen of 300 inch size or larger</li> <li>-- projector for data video and computer type FPD (ITA1/B-200)</li> </ul> </li> </ul>	8528.69.00.00 8528.69.00.00 8528.69.00.00
c3	Antenna and reflector antenna of all types: other than those utilized for radio and television broadcasting, telecommunication business service and anything utilized for radar device, radio for navigation, and remote control radio.	Ex.8529.10.99.00
c4	Antenna and reflector antenna of all types to receive radio and televisions broadcasts with import value or sales price of Rp 500,000.00 (five hundred thousand rupiah) or more per set or per unit.	ex.8529.10.99.00
d	Group of temperatur regulator machine, dishwasher, dryer, electromagnetic device and musical instruments, other than what is mentioned in Appendix I.	
d1	Temperature regulator machine consisting of fan-driven motor and element to change the temperature and humidity, including the machine that does not regulate humidity separately <ul style="list-style-type: none"> <li>- Window or wall types with cooling capacity above 2 PK up to 3 PK</li> <li>- The type utilized for person, in the motor vehicles.</li> </ul>	ex 8415.10.10.00 8415.20.00.00



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NO	GOODS DESCRIPTION	HS NUMBER
d.2	Dishwasher of household type : <ul style="list-style-type: none"><li>- Electrically operated</li><li>- Not operated electrically</li></ul>	8422.11.10.00 8422.11.20.00
d.3	Dryer with dry linen capacity not more than 10 kg of household type	ex 8451.21.00.00
d.4	Microwave oven	8516.50.00.00
d.5.	Piano including automatic piano, harpsichord and other keyboard instrument with strings <ul style="list-style-type: none"><li>- Upright piano</li><li>- Grand piano</li><li>- Others</li></ul>	9201.10.00.00 9201.20.00.00 9201.90.00.00
d.6	Musical instrument, with voice or it should be strengthened electrically (for example, organ, guitar, accordeon) <ul style="list-style-type: none"><li>- Keyboard instrument other than accordeon</li><li>- Others</li></ul>	9207.10.00.00 9207.90.00.00
e.	Group of fragrance.  Parfumes and fragrant liquid ready for retail sale with import value or sale price of Rp 2,000.00 (two thousand rupiah) or more per ml.	ex. 3303.00.00.00

FINANCE MINISTER  
*signed*  
SRI MULYANI INDRAWATI



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

APPENDIX II  
REGULATION OF FINANCE MINISTER OF THE REPUBLIC OF  
INDONESIA NUMBER NO. 620/PMK.03/2004 ON TYPES OF  
TAXABLE GOODS CLASSIFIED AS LUXURY GOODS  
EXCLUDING LUXURY MOTOR VEHICLES SUBJECT TO SALES  
TAX ON LUXURY GOODS;

**LIST OF TYPES TAXABLE GOODS CLASSIFIED AS LUXURY EXCLUDING LUXURY MOTOR  
VEHICLES WHICH ARE SUBJECT TO 20% (TWENTY PERCENT) OF SALES TAX ON LUXURY  
GOODS**

NO	GOODS DESCRIPTION	HS NUMBER
a.	Group of household equipment, cooling apparatus, heating apparatus other than what is mentioned in Appendix I	
a1.	Oven, stove, open stove, cooking equipment (including stove with additional kettle for central heating), large grill, charcoal brazier, gas ring, heating plate and household equipment without electricity made of iron or steel, of non-portable type - Cooking equipment and heating plate : -- With gas fuel or combination of gas and other type of fuel.  - Other equipment : With gas fuel or combination of gas other type of fuel.	ex. 7321.11.00.00 ex. 7321.19.00.00  ex. 7321.81.00.00
a2.	Refrigerator - Combination of refrigerator-freezer, equipped with separate door of household type with a capacity larger than 230 liters - Refrigerator of household type with a capacity larger than 230 liters; - Compression type - Absorption, electrical tpe - Others	ex. 8418.10.10.90  ex.8418.21.00.90 ex. 8418.29.00.90 ex. 8418.29.00.90
b.	Group of luxury accommodation such as luxury houses, apartment, condominium, town house and similar accommodations.	
b1.	House, including house, office or shop-house with a building area of 400 sqm or more or with the sale price of the building Rp 3,000,000.00 (three million rupiah) or more per sqm. excluding the value of the land.	
b2.	Apartment, condominium, town house and similar accommodations with a building area of 150 sqm. or more or with the sale price of the building Rp 4,000,000.00 (four million rupiah) or more per sqm. excluding the value of the land	
c.	Group of television broadcasting receiving device and antenna as well as reflector antenna which are stated in Appendix I	
c1.	Receiving apparatus for television larger than 43 inch size --Set top box which has communcation function (1TA1/B-203) -- PCA to be used with machine of ADP (ITA1/b-199) -- Others - Color video monitor larger than 43 inch	ex.8528.12.10.00 ex. 8528.12.20.00 ex. 8528.12.90.00



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NO	GOODS DESCRIPTION	HS NUMBER
	-- Monitor FPD type for video and computer data, for overhead projector (ITAI/B-200)	
	-- Others	ex. 8528.21.90.00
c2	Video projector:	
	-- Having capacity to project on a screen of 300 inch size or larger	8528.30.10.00
	-- Projector for data video and computer type FPD (ITAI/B-200)	8528.30.20.00
	-- Others	8528.30.90.00
c3	Antenna and reflector antenna of all types: other than those utilized for radio and television broadcasting, telecommunication business service and anything utilized for radar device, radio for navigation, and remote control radio.	ex. 8529.10.99.00
c4	Antenna and reflector antenna of all types to receive radio and televisions broadcasts with impor value or sales price of Rp 500,000.00 (five hundred thousand rupiah) or more per set or per unit.	ex 8529.10.99.00
d	Group of temperatur regulator machine, dishwasher, dryer, electromagnetic device and musical instruments, other than what is mentioned in Appendix I.	
d1	Temperatur regulator machine consisting of fan driven my motor and element to change the temperature and humidty, including the machine that does not regulate humidity separately	
	- Window or wall types with cooling capacity above 2 PK up to 3 PK	ex 8415.10.10.00 ex 8415.10.20.00 ex 8415.10.30.00
	- the type utilized for person, in motor vehicles.	ex 8415.10.40.00 8415.20.00.00
d2	Dishwasher of household type :	
	- Electrically operated	8422.11.10.00
	- Not operated electrically	8422.11.20.00
d3	Dryer with dry linen capacity not more than 10 kg of the household type	ex. 8415.21.00.00
d4	Microwave oven	8516.50.00.00
d5	Piano incuding automatic piano, harpsichord and other keyboard instrument with string	
	- Upright piano	9201.10.00.00
	- Grand piano	9201.20.00.00
	- Others	9201.90.00.00
	Musical instrument, with voice or it should be strengthened electrically (for example, organ, guitar, accordeon)	
	- Keyboard instrument other than accordeon	9207.10.00.00
	- Others	9207.90.00.00
e.	Group of fragrance.	
	Parfumes and fragrant liquid ready for retail sale with import value or sale price of Rp 2,000.00 (two thousand rupiah) or more per ml.	Ex 3303.00.00.00

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INDONESIA

This copy is in conformity with the original  
Head of General Affairs

JUSUF ANWAR

for  
Keomoro Warsito, SH, M.Kn  
NIP 060041898