

Appendix I: Cigarette Tax Rates in Indonesia, 2005 – 2017

Type	Tier	Volume	<i>Ad Valorem</i>				Mixed						
			2005		2006		2007			2008			
			MRP (IDR/Stick)	% to Retail Price	MRP (IDR/Stick)	% to Retail Price	MRP (IDR/Stick)	Ad Valorem (% to Retail Price)	Specific (IDR/stick) - > July -	Volume	MRP (IDR/Stick)	Ad Valorem (% to Retail Price)	Specific (IDR/stick)
Machine-made clove cigarette (SKM)	I	> 2 billion	460	40	510	40	550	40	7	> 2 billion	600	36	35
	II	0.5 - 2 billion	380	36	420	36	450	36	5	0.5 - 2 billion	383	35	35
	III	≤ 0.5 billion	370	26	410	26	440	26	3	≤ 0.5 billion	374	22	35
Machine-made non-clove cigarette (SPM)	I	> 2 billion	290	40	320	40	345	40	7	> 2 billion	375	34	35
	II	0.5 - 2 billion	220	36	245	36	265	36	5	0.5 - 2 billion	225	30	35
	III	≤ 0.5 billion	210	26	235	26	255	26	3	≤ 0.5 billion	217	15	35
Hand-made clove cigarette (SK7)	I	> 2 billion	400	22	440	22	475	22	7	> 2 billion	520	18	35
	II	0.5 - 2 billion	330	16	365	16	395	16	5	0.5 - 2 billion	336	10	35
	III.A	0.006 - 0.5 billion	320	8	355	8	380	8	3	≤ 0.5 billion	234	0	27
	III.B	≤ 0.006 billion	230	4	255	4	275	4	3				

Type	Specific								
	Tier	Volume	2009		2010		2011	2012	
			MRP (IDR/stick)	Excise Tariff (IDR/stick)	MRP (IDR/Stick)	Excise Tariff (IDR/stick)	Excise Tariff (IDR/stick)	MRP (IDR/Stick)	Excise Tariff (IDR/stick)
Machine-made clove cigarette (SKM)	I A	> 2 billion	> 660	290	> 660	310	325	> 660	355
	I B		630 - 660	280	630 - 660	300	315	630 - 660	345
	I C		600 - 630	260	600 - 630	280	295	600 - 630	325
	II A	≤ 2 billion	> 430	210	> 430	230	245	> 430	270
	II B		380 - 430	175	380 - 430	195	210	374 - 430	235
	II C		374 - 380	135	374 - 380	155	170		
Machine-made non-clove cigarette (SPM)	I A	> 2 billion	> 600	290	> 600	310	325	> 375	365
	I B		450 - 600	230	450 - 600	275	295		
	I C		375 - 450	185	375 - 450	225	245		
	II A	≤ 2 billion	> 300	170	> 300	200	215	> 300	235
	II B		254 - 300	135	254 - 300	165	175	254 - 300	190
	II C		217 - 254	80	217 - 254	105	110	217 - 254	125
Hand-made clove cigarette (SKT)	I A	> 2 billion	> 590	200	> 590	215	235	> 590	255
	I B		550 - 590	150	550 - 590	165	180		
	I C		520 - 550	130	520 - 550	145	155		
	II A	0.5 - 2 billion	> 379	90	> 379	105	110	> 379	125
	II B		349 - 379	80	349 - 379	95	100	349 - 379	115
	II C		336 - 349	75	336 - 349	90	90	336 - 349	105
	III A	≤ 0.5 billion	≥ 234	40	> 234	65	65	> 234	75

Type	Specific											
	Tier	2013		2014	Volume	2015		2016		Volume	2017	
		MRP (IDR/Stick)	Excise Tariff (IDR/stick)	Excise Tariff (IDR/stick)		MRP (IDR/Stick)	Excise Tariff (IDR/stick)	MRP (IDR/Stick)	Excise Tariff (IDR/stick)		MRP (IDR/Stick)	Excise Tariff (IDR/stick)
Machine-made clove cigarette (SKM)	I A	> 669	375	375	> 2 billion	> 800	415	> 1000	480	> 3 billion	> 1120	530
	I B	631 - 669	355	355								
	I C											
	II A	> 549	285	285	≤ 2 billion	> 588	305	> 740	340	≤ 3 billion	> 820	365
	II B											
	II C											
Machine-made non-clove cigarette (SPM)	I A	> 680	380	380	> 2 billion	> 820	425	> 930	495	> 3 billion	> 1030	555
	I B											
	I C											
	II A	> 444	245	245	≤ 2 billion	> 520	270	> 800	305	≤ 3 billion	> 900	330
	II B											
	II C											
Hand-made clove cigarette SKT)	I A	> 749	275	275	> 2 billion	> 825	290	> 1115	320	> 2 billion	> 1215	345
	I B											
	I C	550 - 749	205	205								
	II A	> 379	130	130	0.35 - 2 billion	> 417	140	> 605	155	0.5 - 2 billion	> 730	165
	II B	349 - 379	120	120								
	II C	336 - 349	110	110								
	III A	> 250	80	80	0.05 - 0.35 billion	> 286	85	> 400	90	0.01 - 0.35 billion	> 465	100
	III B				< 0.05 billion	> 286	80	> 370	80	< 0.01 billion	> 400	80

Source: Authors' compilation from the Indonesian Ministry of Finance Decree on Tobacco Taxes 2005-2017