



Monday, 9<sup>th</sup> January 2023

**INFORMATION**

**Update of the Second Revision to the Regulation of the Ministry of Finance No. 192/PMK.010/2021 concerning Excise Tariffs on Tobacco Product**

The Ministry of Finance issued regulation No. 191/PMK.010 Year 2022 concerning the second revision to the regulation of the Ministry of Finance No. 192/PMK.010 Year 2021 about excise tariffs of tobacco products in the form of cigarettes, cigars, leaf cigarettes, and sliced tobacco. This regulation is effective from December 15th 2022.

There are several regulations updated in the excise tariffs of tobacco products as below:

1. The Ministry of Finance Regulation No. 192/PMK.010 Year 2021 updated to Ministry of Finance Regulation No. 109/PMK.010 Year 2022;
2. Then the Ministry of Finance Regulation No. 109/PMK.010 Year 2022 has been updated and amended for the second time to the Regulation No. 191/PMK.010 Year 2022, and stated in Appendix I and Appendix II with the excise tariff also varies from IDR 10.000 to IDR 110.000 per stick or per gram of tobacco.

The updated specific prices for each type of tobacco can be found on the table on Pages 7 to 9 in the Ministry of Finance Regulation No. 191/PMK.010 Year 2022.

The tariff revision is carried out by taking into account the excise rates for types of tobacco products, type of tobacco manufacturers and the retail selling price per stick or gram. These considerations are stated in the excise tariff determination and also valid prior to the re-determination.

References:

- The Ministry of Finance Regulation Number 191/PMK.010 Year 2022
- The Ministry of Finance Regulation No. 109/PMK.010 Year 2022

If you require a copy of the reference documents above, please do not hesitate to contact [research@ibai.or.id](mailto:research@ibai.or.id)  
Thank you for your attention and hope this information would be valuable for you.

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