



**INFORMATION**

**The Determination of Types of Taxable Goods Based on Minister of Finance No. 15/PMK.03/2023**

The ministry of finance released the Regulation No. 15/PMK.03/2023 concerning the Amendments to Regulation No. 96/PMK.03/2021 on the Stipulation of Types of Taxable Goods Other than Motorized Vehicles Subject to Sales Tax on Luxury Goods and Procedures for Exemptions from the Imposition of Sales Tax on Luxury Goods. This regulation is effective from 1 March 2023 and it regulates sales tax on luxury goods for luxury taxable goods other than motorized vehicles.

In this regulation, the tax and luxury goods rates are set at 20%, 40%, 50%, and 75%. The following is the list of types of taxable goods classified as luxury, except for luxury vehicles as follow:

- 1) Luxury residential groups such as luxury houses, apartments, condominiums, townhouses, and other residential types with a selling price of IDR 30 billion or more, the tax rate is 20%.
- 2) Hot air balloons and steerable balloons, and other aircraft without propulsion, the tax rate is 40%.
- 3) Group of firearms bullets and other firearms, except for state needs. Bullets and their parts, excluding air rifle bullets, the tax rate is 40%.
- 4) Group of aircraft for state purposes and commercial air transportation such as helicopters and airplanes, the tax rate is 40%. Other than that, the tax rate is 50%.
- 5) Group of firearms and other firearms, except for state needs such as artillery weapons, revolvers and pistols, firearms (other than artillery weapons, revolvers and pistols) and similar equipment which are operated with the addition of explosives. The tax rate is 50%.
- 6) Cruise ships, excursion ships and similar vessels specially designed for the carriage of passengers, ferries of all types, except for state or public transport purposes, the tax rate is 75%.
- 7) Yacht, except for the benefit of the state or public transportation or tourism business, the tax rate is 75%

Reference:

- Minister of Finance Regulation No. 15/PMK.03/2023

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.

**Italian Business Association in Indonesia (IBAI)**

c/o Istituto Italiano di Cultura Jakarta

Jl. HOS Cokroaminoto No. 117 Menteng Jakarta 10310 INDONESIA

P: +6281 1979 4262 E: [ibai@ibai.or.id](mailto:ibai@ibai.or.id)