**Appendix 1. Table of Summary Layers and Excise Tariffs for 2013-2021**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cigarette Firm | | 2013 & 2014 | | | 2015 | | | 2016 | | 2017 | | | 2018 & 2019 | | | 2020 | | 2021 | |
| Cig. Type | Class | Limit Prod. (Stick/ Year) | Limit MRP (IDR/ Stick) | Excise Tariff (IDR/ Stick) | Limit Prod. (Stick/ Year) | Limit MRP (IDR/ Stick) | Excise Tariff (IDR/ Stick) | Limit MRP (IDR/ Stick) | Excise Tariff (IDR/ Stick) | Limit Prod. (Stick/ Year) | Limit MRP (IDR/ Stick) | Excise Tariff (IDR/ Stick) | Limit Prod. (Stick/ Year) | Limit MRP (IDR/ Stick) | Excise Tariff (IDR/ Stick) | Limit MRP (IDR/ Stick) | Excise Tariff (IDR/ Stick) | | Excise Tariff (IDR/ Stick) |
| SKM | I | > 2 billion | > 669 | 375 | > 2 billion | ≥ 800 | 415 | ≥ 1.000 | 480 | > 3 billion | ≥ 1.120 | 530 | > 3 billion | ≥ 1.120 | 590 | ≥ 1.700 | 740 | | 865 |
| 631 ≤ x ≤ 669 | 355 |
| II | ≤ 2 billion | > 549 | 285 | ≤ 2 billion | > 588 | 305 | > 740 | 340 | ≤ 3 billion | > 820 | 365 | ≤ 3 billion | > 895 | 385 | > 1.275 | 470 | | 535 |
| 440 ≤ x ≤ 549 | 245 | 551 ≤ x ≤ 588 | 265 | 590 ≤ x ≤ 740 | 300 | 655 ≤ x ≤ 820 | 335 | 715 ≤ x ≤ 895 | 370 | 1.020 ≤ x ≤ 1.275 | 455 | | 525 |
| SPM | I | > 2 billion | ≥ 680 | 380 | > 2 billion | ≥ 820 | 425 | ≥ 930 | 495 | > 3 billion | ≥ 1.030 | 555 | > 3 billion | ≥ 1.130 | 625 | ≥ 1.790 | 790 | | 935 |
| II | ≤ 2 billion | > 444 | 245 | ≤ 2 billion | > 520 | 270 | > 800 | 305 | ≤ 3 billion | > 900 | 330 | ≤ 3 billion | > 935 | 370 | > 1.485 | 485 | | 565 |
| 345 ≤ x ≤ 444 | 195 | 425 ≤ x ≤ 520 | 220 | 505 ≤ x ≤ 800 | 255 | 585 ≤ x ≤ 900 | 290 | 640 ≤ x ≤ 935 | 355 | 1.015 ≤ x ≤ 1.485 | 470 | | 555 |
| SKT | I | > 2 billion | > 749 | 275 | > 2 billion | > 825 | 290 | > 1.115 | 320 | > 2 billion | > 1.215 | 345 | > 2 billion | > 1.260 | 365 | > 1.460 | 425 | | 425 |
| 550 ≤ x ≤ 749 | 205 | 606 ≤ x ≤ 825 | 220 | 775 ≤ x ≤ 1.115 | 245 | 860 ≤ x ≤ 1.215 | 265 | 890 ≤ x ≤ 1.260 | 290 | 1.015 ≤ x ≤ 1.460 | 330 | | 330 |
| II | 300 million < x ≤ 2 billion | > 379 | 130 | 350 million < x ≤ 2 billion | > 417 | 140 | > 605 | 155 | 500 million < x ≤ 2 billion | > 730 | 165 | 500 million < x ≤ 2 billion | ≥ 470 | 180 | ≥ 535 | 200 | | 200 |
| 349 < x ≤ 379 | 120 | 385 ≤ x ≤ 417 | 125 | 430 ≤ x ≤ 605 | 140 | 470 ≤ x ≤ 730 | 155 |
| 336 ≤ x ≤ 349 | 110 |
| IIIA | ≤ 300 million | ≥ 250 | 80 | 50 million < x ≤ 350 million | ≥ 286 | 85 | ≥ 400 | 90 | 10 million < x ≤ 500 million | ≥ 465 | 100 | 10 million < x ≤ 500 million | ≥ 400 | 100 | ≥ 450 | 110 | | 110 |
| IIIB | - | - | - | ≤ 50 million | ≥ 286 | 80 | ≥ 370 | 80 | ≤ 10 million | ≥ 400 | 80 |

Source: Authors’ Compilation from the Indonesian Ministry of Finance Decree on Tobacco Taxes 2013-2021

SKM/Sigaret Kretek Mesin, Machine-Made Clove Cigarettes; SPM/Sigaret Putih Mesin, Machine-Made Non-Clove Cigarettes; SKT/Sigaret Kretek Tangan, Hand-Made Clove Cigarettes.

IDR, Indonesian Rupiah; MRP, Manufacturer Retail Prices

**Appendix 2. Comparison of Indonesian Ministry of Finance Decree (Peraturan Menteri Keuangan, PMK) Announcement Times for 2013-2021**

| No. | No. PMK | PMK Announcement Date | PMK Effective Date | New Tariff & Reference Price Effective Date | Limits of Sticking Old Banderol |
| --- | --- | --- | --- | --- | --- |
| 1 | 179/PMK.011/2012 | November 12, 2012 | November 12, 2012 | December 25, 2012 | Until February 1, 2013 |
| 2 | 205/PMK.011/2014 | October 17, 2014 | October 17, 2014 | January 1, 2015 | Until February 1, 2015 |
| 3 | 198/PMK.010/2015 | November 6, 2015 | November 6, 2015 | January 1, 2016 | Until February 1, 2016 |
| 4 | 147/PMK.010/2016 | September 30, 2016 | October 4, 2016 | January 1, 2017 | Until February 1, 2017 |
| 5 | 146/PMK.010/2017 | October 24, 2017 | October 25, 2017 | January 1, 2018 | Until February 1, 2018 |
| 6 | 156/PMK.010/2018 | December 12, 2018 | January 1, 2019 | January 1, 2019 | Until February 1, 2019 |
| 7 | 152/PMK.010/2019 | October 18, 2019 | October 21, 2019 | January 1, 2020 | Until February 1, 2020 |
| 8 | 198/PMK.010/2020 | December 14, 2020 | December 15, 2020 | February 1, 2021 | * Until February 1, 2021, for banderol designed 2020; * Until March 1, 2021 for banderol designed 2021. |
| 9 | 192/PMK.010/2021 | December 17, 2021 | December 20, 2021 | February 1, 2022 | * Lates at February 1, 2022 |

Source: Authors’ compilation from the Indonesian Ministry of Finance Decree on tobacco taxes 2013-2021