

REGULATION OF THE GOVERNMENT OF THE REPUBLIC OF INDONESIA
NUMBER 73 OF 2019
ON
TAXABLE GOODS WHICH ARE CLASSIFIED AS LUXURIOUS IN THE FORM OF
MOTOR VEHICLES AS IMPOSED WITH LUXURY GOODS SALES TAX¹

AS CONSOLIDATED WITH
REGULATION OF THE GOVERNMENT OF THE REPUBLIC OF INDONESIA
NUMBER 74 OF 2021*

BY THE GRACE OF GOD ALMIGHTY
PRESIDENT OF THE REPUBLIC OF INDONESIA,

Considering:

- a. that in order to further encourage the use of energy-efficient and environmentally-friendly motor vehicles, it is deemed necessary to re-regulate the imposition of Luxury Goods Sales Tax against motor vehicles as addressed under Regulation of the Government [Number 41 of 2013](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax, as amended by Regulation of the Government [Number 22 of 2014](#) on Amendment to Regulation of the Government [Number 41 of 2013](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax;
- b. that based on consideration as referred to in letter a, as well as to implement provisions under Article 8 paragraph (3) Law [Number 8 of 1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax, as amended several times and most recently by Law [Number 42 of 2009](#) on Third Amendment to Law [Number 8 of](#)

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[1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax, it is deemed necessary to issue Regulation of the Government on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax;

Considering:*

- a. that in order to support Government's policy in accelerating reduction in exhaust gas emission which is sourced from motor vehicles, acceleration in development of battery-based electric motor vehicles and their ecosystem is necessary to be performed;
- b. that based on consideration as referred to in letter a, adjustment to provisions concerning Luxury Goods Sales Tax for Plug-in Hybrid Electric Vehicle and Hybrid Electric Vehicle under Regulation of the Government [Number 73 of 2019](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax is necessary;
- c. that based on considerations as referred to in letter a and letter b, it is deemed necessary to establish Regulation of the Government on Amendment to Regulation of the Government [Number 73 of 2019](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax;

In view of:

1. Article 5 (2) of 1945 Constitution of the Republic of Indonesia;
2. Law [Number 8 of 1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax (State Gazette of the Republic of Indonesia of 1983 Number 51, Supplement to the State Gazette of the Republic of Indonesia Number 3264), as amended several times and most recently by Law [Number 42 of 2009](#) on Third Amendment to Law [Number 8 of 1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax (State Gazette of the Republic of Indonesia of 2009 Number 150, Supplement to the State Gazette of the Republic of Indonesia Number 5069);

HAS DECIDED:

To establish:

REGULATION OF THE GOVERNMENT ON TAXABLE GOODS WHICH ARE CLASSIFIED AS LUXURIOUS IN THE FORM OF MOTOR VEHICLES AS IMPOSED WITH LUXURY GOODS SALES TAX.

CHAPTER 1 GENERAL PROVISIONS

Article 1

Under this Regulation of the Government, the following definitions are employed:

1. Taxable Goods are goods which are imposed with tax based on Law [Number 8 of 1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax, as amended several times and most recently by Law [Number 42 of 2009](#) on Third Amendment to Law [Number 8 of 1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax.
2. Tax Basis is the amount of Sale Price, reimbursement [*penggantian*], import value, export value, or other values which are used as basis to calculate tax due [*pajak yang terutang*].
3. Sale Price is a value in the form of money, including all costs which are requested or should have been requested by sellers due to handover of Taxable Goods, excluding Value-Added Tax [*Pajak Pertambahan Nilai*] which is collected and discount of price which is included in Tax Invoice [*Faktur Pajak*].

Article 2

The regulatory scope of this Regulation of the Government encompasses:

- a. Taxable Goods in the form of motor vehicles as imposed with Luxury Goods Sales Tax [*Pajak Penjualan atas Barang Mewah*]; and
- b. Taxable Goods in the form of motor vehicles as exempted from the imposition of Luxury Goods Sales tax.

Article 3

Taxable Goods in the form of motor vehicles as imposed with Luxury Goods Sales Tax as referred to under Article 2 letter a are based on categories of Taxable Goods which are classified as luxurious.

CHAPTER II

TAXABLE GOODS WHICH ARE CLASSIFIED AS LUXURIOUS IN THE FORM OF PEOPLE TRANSPORTER MOTOR VEHICLES AS IMPOSED WITH LUXURY GOODS SALES TAX

First Division

People Transporter Motor Vehicles for the Transportation of fewer than 10 (Ten)

People Including the Driver

Sub-Division 1

Cylinder Capacity up to 3,000 (three thousand) cc

Article 4

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent), covers people transporter motor vehicles for transportation fewer than 10 (ten) people, including the driver, for all cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine [*motor bakar cetus api*] with fuel consumption greater than 15.5 (fifteen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer; or
- b. compression ignition engine [*motor bakar nyala kompresi*] (diesel or semi-diesel) with fuel consumption greater than 17.5 (seventeen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer).

Article 5

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 20% (twenty percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, for all cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 11.5 (eleven point five) kilometers per liter up to 15.5 (fifteen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) grams per kilometer up to 200 (two hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 13 (thirteen) kilometers per liter up to 17.5 (seventeen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) grams per kilometer up to 200 (two hundred) grams per kilometer.

Article 6

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 25% (twenty five percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, for all cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption starting from 9.3 (nine point three) kilometers per liter up to 11.5 (eleven point five) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer up to 250 (two hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption starting from 10.5 (ten point five) kilometers per liter up to 13 (thirteen) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer up to 250 (two hundred and fifty) grams per kilometer.

Article 7

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 40% (forty percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, for all cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption below 9.3 (nine point three) kilometers per liter or CO₂ emission level greater than 250 (two hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption below 10.5 (ten point five) kilometers per liter or CO₂ emission level greater than 250 (two hundred and fifty) grams per kilometer.

Sub-Division 2

Cylinder Capacity greater than 3,000 cc up to 4,000 cc

Article 8

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 40% (forty percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 15.5 (fifteen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 17.5 (seventeen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer.

Article 9

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 50% (fifty percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 11.5 (eleven point five) kilometers per liter up to 15.5 (fifteen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) grams per kilometer up to 200 (two hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 13 (thirteen) kilometers per liter up to 17.5 (seventeen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) grams per kilometer up to 200 (two hundred) grams per kilometer.

Article 10

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 60% (sixty percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption starting from 9.3 (nine point three) kilometers per liter up to 11.5 (eleven point five) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer up to 250 (two hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption starting from 10.5 (ten point five) kilometers per liter up to 13 (thirteen) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer up to 250 (two hundred and fifty) grams per kilometer.

Article 11

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 70% (seventy percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption below 9.3 (nine point three) kilometers per liter or CO₂ emission level greater than 250 (two hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption below 10.5 (ten point five) kilometers per liter or CO₂ emission level greater than 250 (two hundred and fifty) grams per kilometer.

Sub-Division 3

Electric Motor

Article 12

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent), covers motor vehicles for the transportation of fewer than 10 (ten) people, including the driver, using electric motors with all of its main engines consume electricity as sourced from batteries or other electrical-power storage media or other electric generator, directly either in the vehicle or outside.

Second Division

People Transporter Vehicles for the Transportation of, starting from 10 (Ten) People up to 15 (Fifteen) People Including the Driver

Sub-Division 1

Cylinder Capacity up to 3,000 (three thousand) cc

Article 13

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent), covers motor vehicles for the transportation of, starting from 10 (ten) people up to 15 (fifteen) people, including the driver, for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 11.6 (eleven point six) kilometers per liter or CO₂ emission level below 200 (two hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 13.1 (thirteen point one) kilometers per liter or CO₂ emission level below 200 (two hundred) grams per kilometer.

Article 14

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 20% (twenty percent), covers motor vehicles for the transportation of, starting from 10 (ten) people up to 15 (fifteen) people, including the driver, for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption up to 11.6 (eleven point six) kilometers per liter or CO₂ emission level at 200 (two hundred) grams per kilometer at minimum; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption up to 13.1 (thirteen point one) kilometers per liter or CO₂ emission level at 200 (two hundred) grams per kilometer at minimum.

Sub-Division 2

Cylinder Capacity greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc

Article 15

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 25% (twenty five percent), covers motor vehicles for the transportation of, starting from 10 (ten) people up to 15 (fifteen) people, including the driver, for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 11.6 (eleven point six) kilometers per liter or CO₂ emission level below 200 (two hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 13.1 (thirteen point one) kilometers per liter or CO₂ emission level below 200 (two hundred) grams per kilometer.

Article 16

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 30% (thirty percent), covers motor vehicles for the transportation of, starting from 10 (ten) people up to 15 (fifteen) people, including the driver, for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption up to 11.6 (eleven point six) kilometers per liter or CO₂ emission level at 200 (two hundred) grams per kilometer at minimum; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption up to 13.1 (thirteen point one) kilometers per liter or CO₂ emission level at 200 (two hundred) grams per kilometer at minimum.

Sub-Division 3
Electric Motor

Article 17

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent), covers motor vehicles for the transportation of, starting from 10 (ten) people up to 15 (fifteen) people, including the driver, using electric motors with all of its main engines consume electricity as sourced from batteries or other electrical-power storage media or other electric generator, either directly in the vehicle or outside.

CHAPTER III

**TAXABLE GOODS WHICH ARE CLASSIFIED AS LUXURIOUS IN THE FORM OF
DOUBLE-CABIN VEHICLES AS IMPOSED WITH LUXURY GOODS SALES TAX**

First Division

Cylinder Capacity up to 3,000 (three thousand) cc

Article 18

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 10% (ten percent), covers double-cabin motor vehicles for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 15.5 (fifteen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 17.5 (seventeen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer.

Article 19

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 12% (twelve percent), covers double-cabin motor vehicles for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption starting from 11.6 (eleven point six) kilometers per liter up to 15.5 (fifteen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) up to 200 (two hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption starting from 13.1 (thirteen point one) kilometers per liter up to 17.5 (seventeen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) up to 200 (two hundred) grams per kilometer.

Article 20

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent), covers double-cabin motor vehicles for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption below 11.6 (eleven point six) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption below 13.1 (thirteen point one) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer.

Second Division

Cylinder Capacity greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc

Article 21

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 20% (twenty percent), covers double-cabin motor vehicles for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 15.5 (fifteen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 17.5 (seventeen point five) kilometers per liter or CO₂ emission level below 150 (one hundred and fifty) grams per kilometer.

Article 22

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 25% (twenty five percent), covers double-cabin motor vehicles for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption starting from 11.6 (eleven point six) kilometers per liter up to 15.5 (fifteen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) grams per kilometer up to 200 (two hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption starting from 13.1 (thirteen point one) kilometers per liter up to 17.5 (seventeen point five) kilometers per liter or CO₂ emission level starting from 150 (one hundred and fifty) grams per kilometer up to 200 (two hundred) grams per kilometer.

Article 23

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 30% (thirty percent), covers double-cabin motor vehicles for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption below 11.6 (eleven point six) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer;
or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption below 13.1 (thirteen point one) kilometers per liter or CO₂ emission level greater than 200 (two hundred) grams per kilometer.

Third Division

Electric Motor

Article 24

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 10% (ten percent), covers double-cabin motor vehicles, using electric motors with all of its main engines consume electricity as sourced from batteries or other electrical-power storage media or other electric generator, either directly in the vehicle or outside.

CHAPTER IV
TAXABLE GOODS WHICH ARE CLASSIFIED AS LUXURIOUS IN THE FORM OF
LOW-CARBON-EMISSION FOUR-WHEELED MOTOR VEHICLES AS IMPOSED
WITH LUXURY GOODS SALES TAX

First Division
Low-Cost and Green-Car Four-Wheeled Motor Vehicles

Article 25

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of 20% (twenty percent) of Sale price, covers motor vehicles which are included in low-cost and green-car [*hemat energi dan harga terjangkau*] four-wheeled motor vehicles with:

- a. spark ignition engine with fuel consumption at 20 (twenty) kilometers per liter at minimum or CO₂ emission level up to 120 (one hundred and twenty) grams per kilometer, for cylinder capacity up to 1,200 (one thousand and two hundred) cc; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption at 21.8 (twenty-one point eight) kilometers per liter at minimum or CO₂ emission level up to 120 (one hundred and twenty) grams per kilometer, for cylinder capacity up to 1,500 (one thousand and five hundred) cc.

Second Division
Four-Wheeled Motor Vehicles which Use Full-Hybrid and/or Mild-Hybrid
Technologies

Article 26*

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of 40% (forty percent) of Sale Price, covers motor vehicles which use full-hybrid technology for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 23 (twenty-three) kilometers per liter or CO₂ emission level below 100 (one hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 26 (twenty-six) kilometers per liter or CO₂ emission level below 100 (one hundred) grams per kilometer.

Article 27*

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of $46\frac{2}{3}$ % (forty-six and two per third percent) of Sale Price, covers motor vehicles which use full-hybrid technology for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 18.4 (eighteen point four) kilometers per liter up to 23 (twenty-three) kilometers per liter or CO₂ emission level starting from 100 (one hundred) grams per kilometer up to 125 (one hundred and twenty-five) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 20 (twenty) kilometers per liter up to 26 (twenty-six) kilometers per liter or CO₂ emission level starting from 100 (one hundred) grams per kilometer up to 125 (one hundred and twenty-five) grams per kilometer.

Article 28

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of $53\frac{1}{3}$ % (fifty-three and one per third percent) of Sale Price, covers motor vehicles which use full-hybrid technology for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 15.5 (fifteen point five) kilometers per liter up to 18.4 (eighteen point four) kilometers per liter or CO₂

- emission level greater than 125 (one hundred and twenty-five) grams per kilometer up to 150 (one hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 17.5 (seventeen point five) kilometers per liter up to 20 (twenty) kilometers per liter or CO₂ emission level greater than 125 (one hundred and twenty-five) grams per kilometer up to 150 (one hundred and fifty) grams per kilometer.

Article 29

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of $53\frac{1}{3}\%$ (fifty-three and one per third percent) of Sale Price, covers motor vehicles which use mild-hybrid technology for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 23 (twenty-three) kilometers per liter or CO₂ emission level below 100 (one hundred) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 26 (twenty-six) kilometers per liter or CO₂ emission level below 100 (one hundred) grams per kilometer.

Article 30

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of $66\frac{2}{3}\%$ (sixty-six and two per third percent) of Sale Price, covers motor vehicles which use mild-hybrid technology for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 18.4 (eighteen point four) kilometers per liter up to 23 (twenty-three) kilometers per liter or CO₂ emission level starting from 100 (one hundred) grams per kilometer up to 125 (one hundred and twenty-five) grams per kilometer; or

- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 20 (twenty) kilometers per liter up to 26 (twenty-six) kilometers per liter or CO₂ emission level starting from 100 (one hundred) grams per kilometer up to 125 (one hundred and twenty-five) grams per kilometer.

Article 31

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of 80% (eighty percent) of Sale Price, covers motor vehicles which use mild-hybrid technology for cylinder capacities up to 3,000 (three thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 15.5 (fifteen point five) kilometers per liter up to 18.4 (eighteen point four) kilometers per liter or CO₂ emission level greater than 125 (one hundred and twenty-five) grams per kilometer up to 150 (one hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 17.5 (seventeen point five) kilometers per liter up to 20 (twenty) kilometers per liter or CO₂ emission level greater than 125 (one hundred and twenty-five) grams per kilometer up to 150 (one hundred and fifty) grams per kilometer.

Sub-Division 2

Cylinder Capacity greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc

Article 32

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 20% (twenty percent), covers motor vehicles which use full-hybrid or mild-hybrid technology for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 23 (twenty-three) kilometers per liter or CO₂ emission level below 100 (one hundred) grams per kilometer; or

- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 26 (twenty-six) kilometers per liter or CO₂ emission level below 100 (one hundred) grams per kilometer.

Article 33

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 25% (twenty-five percent), covers motor vehicles which use full-hybrid or mild-hybrid technology for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 18.4 (eighteen point four) kilometers per liter up to 23 (twenty-three) kilometers per liter or CO₂ emission level starting from 100 (one hundred) grams per kilometer up to 125 (one hundred and twenty-five) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 20 (twenty) kilometers per liter up to 26 (twenty-six) kilometers per liter or CO₂ emission level starting from 100 (one hundred) grams per kilometer up to 125 (one hundred and twenty-five) grams per kilometer.

Article 34

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 30% (thirty percent), covers motor vehicles which use full-hybrid or mild-hybrid technology for cylinder capacities greater than 3,000 (three thousand) cc up to 4,000 (four thousand) cc with:

- a. spark ignition engine with fuel consumption greater than 15.5 (fifteen point five) kilometers per liter up to 18.4 (eighteen point four) kilometers per liter or CO₂ emission level greater than 125 (one hundred and twenty-five) grams per kilometer up to 150 (one hundred and fifty) grams per kilometer; or
- b. compression ignition engine (diesel or semi-diesel) with fuel consumption greater than 17.5 (seventeen point five) kilometers per liter up to 20 (twenty) kilometers per liter or CO₂ emission level greater than 125 (one hundred and twenty-five) grams per kilometer up to 150 (one hundred and fifty) grams per kilometer.

Third Division

Four-Wheeled Motor Vehicles which Use Flexy-Engine Technology (Bio Fuel 100)

Article 35

- (1) Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of $53\frac{1}{3}\%$ (fifty-three and one per third percent) of Sale Price, covers motor vehicles which use flexy-engine technology (Bio Fuel 100).
- (2) Imposition of Luxury Goods Sales Tax as referred to in paragraph (1) may be executed insofar that Bio Fuel 100 fuel has been available nationally and easily accessible by the general public.

Fourth Division

Four-Wheeled Motor Vehicles which Use Plug-In Hybrid Electric Vehicles, Battery Electric Vehicles, or Fuel-Cell Electric Vehicles Technology

Article 36*

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of 0% (zero percent) of Sale Price, covers motor vehicles which use battery electric vehicles, or fuel-cell electric vehicles technology.

Article 36A*

Category of Taxable Goods which are classified as luxurious in the forms of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 15% (fifteen percent) using Tax Basis at the rate of $33\frac{1}{3}\%$ (thirty-three and one per third percent) of Sale Price, covers motor vehicles which use plug-in hybrid electric vehicles technology with fuel consumption greater than 28 (twenty-eight) kilometers per liter or CO₂ emission level up to 100 (one hundred) grams per kilometer.

Article 36B*

- (1) Tax Basis as referred to under Article 26, Article 27, Article 28, Article 29, Article 30, Article 31, and Article 36A does not apply in case there is investment realization in the sum of IDR 5,000,000,000,000 (five trillion rupiah) at minimum in motor-vehicle industry which uses battery electric vehicles technology:
 - a. after a time period of 2 (two) years of realization; or
 - b. when motor-vehicle industry which uses battery electric vehicles technology commences commercial production.
- (2) Tax Basis for motor vehicles as referred to under Article 26, Article 27, Article 28, Article 29, Article 30, Article 31, and Article 36A which fulfills provisions as referred to in paragraph (1), refers to the followings:
 - a. for motor vehicle as referred to under Article 26, using Tax Basis at the rate of $66\frac{2}{3}$ % (sixty-six and two per third percent) of Sale Price;
 - b. for motor vehicle as referred to under Article 27, using Tax Basis at the rate of $73\frac{1}{3}$ % (seventy-three and one per third percent) of Sale Price;
 - c. for motor vehicle as referred to under Article 28, using Tax Basis at the rate of 80% (eighty percent) of Sale Price;
 - d. for motor vehicle as referred to under Article 29, using Tax Basis at the rate of 80% (eighty percent) of Sale Price;
 - e. for motor vehicle as referred to under Article 30, using Tax Basis at the rate of $86\frac{2}{3}$ % (eighty-six and two per third percent) of Sale Price;
 - f. for motor vehicle as referred to under Article 31, using Tax Basis at the rate of $93\frac{1}{3}$ % (ninety-three and one per third percent) of Sale Price; or
 - g. for motor vehicle as referred to under Article 36A, using Tax Basis at the rate of $53\frac{1}{3}$ % (fifty-three and one per third percent) of Sale Price.

Article 37*

Provisions as referred to under Article 25, Article 26, Article 27, Article 28, Article 29, Article 30, Article 31, Article 32, Article 33, Article 34, Article 35, Article 36, Article 36A, and Article 36B apply for categories of motor vehicles which satisfy requirements as

addressed under regulation of the minister who organizes governmental affairs within the industrial sector and after entering into coordination with minister who organizes governmental affairs within the sector of coordinating economy, minister who organizes governmental affairs within the sector of coordinating maritime and investment, minister who organizes governmental affairs within the sector of finance, and minister who organizes governmental affairs within the sector of investment.

CHAPTER V OTHER MOTOR VEHICLES

Article 38

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 50% (fifty percent), covers all types of special vehicles which are manufactured for golf.

Article 39

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 60% (sixty percent), covers:

- a. 2- (two) or 3- (three) wheeled motor vehicles with cylinder capacities greater than 250 (two hundred and fifty) cc up to 500 (five hundred) cc; or
- b. special vehicles which are manufactured for travel on snow, at the beach, at the mountain, or similar vehicles.

Article 40

Category of Taxable Goods which are classified as luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax at the rate of 95% (ninety five percent), covers:

- a. motor vehicles with cylinder capacity greater than 4,000 (four thousand) cc;
- b. 2- (two) or 3- (three) wheeled motor vehicles with cylinder capacity greater than 500 (five hundred) cc; or
- c. trailers, semi-trailers from caravan type, for housing or camping.

CHAPTER VI
CATEGORY OF MOTOR VEHICLES WHICH ARE EXEMPTED FROM THE
IMPOSITION OF LUXURY GOODS SALES TAX

Article 41*

Categories of motor vehicles which are exempted from the imposition of Luxury Goods Sales Tax as referred to under Article 2 letter b cover:

- a. motor vehicles which are used for ambulances, hearses, firetrucks, prisoner transport vehicles, public transportation vehicles;
- b. vehicles which are used for state-protocol purposes;
- c. people transporter motor vehicles for 10 (ten) up to 15 (fifteen) people, including the driver, which are used for official vehicle of the Indonesian National Army or Police Force of the Republic of Indonesia, using:
 1. compression ignition engine (diesel or semi-diesel) with all cylinder capacities as referred to under Article 13, Article 14, Article 15, and Article 16;
 2. electric vehicles with all of their main engines consuming electricity as sourced from batteries or other electrical-power storage media or another electric generator, directly either in or outside the vehicle as referred to under Article 17;
 3. hybrid technology with all cylinder capacities as referred to under Article 26, Article 27, Article 28, Article 29, Article 30, Article 31, Article 32, Article 33, Article 34, Article 36A, and Article 36B;
- d. motor vehicles which are used for patrol purposes of the Indonesian National Army or Police Force of the Republic of Indonesia.

Article 42

- (1) If motor vehicles which are exempted from the imposition of Luxury Goods Sales Tax as referred to under Article 41, within a period of 4 (four) years since import or acquisition:
 - a. are used not in accordance with its initial purposes; or
 - b. are handed-over to other parties,

Luxury Goods Sales Tax which have been exempted and/or underpaid Value-Added Tax which over imports or acquisitions of such Taxable Goods in the form of motor vehicles must be settled.

- (2) Settlement of Luxury Goods Sales Tax and/or Value-Added Tax as referred to in paragraph (1) is performed within a period of 1 (one) month since the Taxable Goods which are classified as luxurious in the form of motor vehicles are used not in accordance with its initial purposes or handed-over to other parties.
- (3) If, within the period of 1 (one) month as referred to in paragraph (2), such due Luxury Goods Sales Tax and/or Value-Added Tax are not settled or underpaid, Taxpayers are imposed with sanctions in accordance with provisions under laws and regulations within taxation sector.

CHAPTER VII

DETERMINATION OF VEHICLE TYPES AND PROCEDURES FOR THE IMPOSITION, GRANTING OF AND ADMINISTRATION OF EXEMPTION, AND REPAYMENT OF LUXURY GOODS SALES TAX

Article 43

Further provisions on:

- a. the determination of vehicle types as imposed with Luxury Goods Sales Tax; and
- b. procedures for the imposition, granting of and administration of exemption, and repayment of Luxury Goods Sales Tax,

are addressed under Regulation of the Minister of Finance

Article 43A*

Result of CO₂ emission level or fuel consumption based on the certificate of CO₂ emission test or fuel consumption which is issued by ministry which organizes governmental affairs within the sector of transportation is in accordance with provisions under laws and regulations.

CHAPTER VIII FINAL PROVISIONS

Article 44*

Provisions as referred to under Article 25, Article 26, Article 27, Article 28, Article 29, Article 30, Article 31, Article 32, Article 33, Article 34, Article 35, Article 36, Article 36A and Article 36B prevail for 10 (ten) years after this Regulation of the Government enters into force.

Article 45

When this Regulation of the Government enters into force, all implementing regulations of Regulation of the Government [Number 41 of 2013](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax (State Gazette of 2013 Number 97, Supplement to the State Gazette of the Republic of Indonesia Number 5420), as amended [*sic*] Regulation of the Government [Number 22 of 2014](#) on Amendment to Regulation of the Government [Number 41 of 2013](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax (State Gazette of 2014 Number 60, Supplement to the State Gazette of the Republic of Indonesia Number 5519), are revoked and declared invalid.

Article 46

When this Regulation of the Government enters into force, Regulation of the Government [Number 41 of 2013](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax (State Gazette of 2013 Number 97, Supplement to the State Gazette of the Republic of Indonesia Number 5420), as amended [*sic*] by Regulation of the Government [Number 22 of 2014](#) on Amendment to Regulation of the Government [Number 41 of 2013](#) on Taxable Goods which are Classified as Luxurious in the Form of Motor Vehicles as Imposed with Luxury Goods Sales Tax (State Gazette of 2014 Number 60, Supplement to the State Gazette of the Republic of Indonesia Number 5519), are revoked and declared invalid.

Article 47

This Regulation of the Government enters into force after 2 (two) years since the date of its promulgation.

For the purposes of public cognizance, it has been ordered that the promulgation of this Regulation of the Government should be achieved through its publication in the State Gazette of the Republic of Indonesia.

Established in Jakarta

of 15 October 2019

PRESIDENT OF THE REPUBLIC OF INDONESIA,

signed.

JOKO WIDODO

Promulgated in Jakarta

of 16 October 2019

Acting MINISTER OF LAW AND HUMAN RIGHTS OF THE REPUBLIC OF
INDONESIA,

signed.

TJAHJO KUMOLO

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2019 NUMBER 189

Article II*

This Regulation of the Government enters into force on 16 October 2021.

For the purposes of public cognizance, it has been ordered that the promulgation of this Regulation of the Government should be achieved through its publication in the State Gazette of the Republic of Indonesia.

Established in Jakarta

on 2 July 2021

PRESIDENT OF THE REPUBLIC OF INDONESIA,

signed.

JOKO WIDODO

Promulgated in Jakarta

on 2 July 2021

MINISTER OF LAW AND HUMAN RIGHTS OF THE REPUBLIC OF INDONESIA,

signed.

YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2021 NUMBER 150

**ELUCIDATION
OF
REGULATION OF THE GOVERNMENT OF THE REPUBLIC OF INDONESIA
NUMBER 73 OF 2019
ON
TAXABLE GOODS WHICH ARE CLASSIFIED AS LUXURIOUS IN THE FORM OF
MOTOR VEHICLES AS IMPOSED WITH LUXURY GOODS SALES TAX**

**AS CONSOLIDATED WITH
REGULATION OF THE GOVERNMENT OF THE REPUBLIC OF INDONESIA
NUMBER 74 OF 2021***

I. GENERAL

In the event of providing balance of tax imposition between low-income consumers with high-income consumers, the existence of control of consumption behavior over Taxable Goods which are Classified as Luxurious, as well as to secure state revenue, hence, of handovers by producers or of imports of Taxable Goods which are Classified as Luxurious in the form of motor vehicles, besides from being imposed with Value-Added Tax, they may also be imposed with Luxury Goods Sales Tax.

Furthermore, in the event of encouraging the use of low-cost and green motor vehicles, providing balance of tax imposition between low-income consumers with high-income consumers and control consumption behavior over Taxable Goods which are classified as luxurious, it is deemed necessary to re-regulate Taxable Goods which are Classified as Luxurious in the form of motor vehicles as imposed with Luxury Goods Sales Tax against motor vehicles which are more leaning toward emission-level basis.

In accordance with the mandate under provisions of Article 8 paragraph (3) of Law [Number 8 of 1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax, as amended several times and most recently by Law [Number 42 of 2009](#) on Third Amendment to Law [Number 8 of 1983](#) on Value-Added Tax on

Goods and Services and Luxury Goods Sales Tax, consultation has been performed on the categorization of Taxable Goods in the form of motor vehicles as imposed with Luxury Goods Sales Tax with organs of the House of Representatives which are in charge of finance.

I. GENERAL

In order to strike balance of tax imposition between low-income consumers and high-income consumers, control of consumption behavior on Taxable Goods which are Classified as Luxurious, as well as to secure state revenue, then, against the handing-over by producer or against the import of Taxable Goods which are Classified as Luxurious in the forms of motor vehicles, besides from being imposed with Value-Added Tax, they may also be imposed with Luxury Goods Sales Tax.

In addition, in order to further encourage the success in the use of fuel-efficient and green motor vehicles, especially battery-based electric motor vehicles, striking balance of tax imposition among high-income consumers, and controlling consumption behavior of Taxable Goods which are classified as luxurious, it is deemed necessary to make adjustment to provisions on Taxable Goods which are Classified as Luxurious in the forms of motor vehicles which are imposed with Luxury Goods Sales Tax as addressed under Regulation of the Government [Number 73 of 2019](#) on Taxable Goods which are Classified as Luxurious in the Forms of Motor Vehicles as Imposed with Luxury Goods Sales Tax.

In accordance with mandate of provisions under Article 8 paragraph (3) of Law [Number 8 of 1983](#) on Value-Added Tax on Goods and Services and Luxury Goods Sales Tax, as amended several times and most recently by Law [Number 11 of 2020](#) [sic] on Job Creation, consultation on classification of Taxable Goods in the forms of motor vehicles as imposed with Luxury Goods Sales Tax has been performed with the division of the House of Representatives which is in charge for finance sector.

II. ARTICLE BY ARTICLE

Article 1

Self-explanatory.

Article 2

Self-explanatory.

Article 3

Self-explanatory.

Article 4

Self-explanatory.

Article 5

Self-explanatory.

Article 6

Self-explanatory.

Article 7

Self-explanatory.

Article 8

Self-explanatory.

Article 9

Self-explanatory.



Article 10

Self-explanatory.

Article 11

Self-explanatory.

Article 12

“Electric motor vehicles” refers to, including Battery Electric Vehicle (BEV) and Fuel-Cell Electric Vehicle (FCEV).

Article 13

Self-explanatory.

Article 14

Self-explanatory.

Article 15

Self-explanatory.

Article 16

Self-explanatory.

Article 17

“Electric motors” refers to, including Battery Electric Vehicle (BEV) and Fuel-Cell Electric Vehicle (FCEV).

Article 18

“Double cabin or *kabin ganda*” refers to motor vehicles with double cabin (*kabin ganda*), in the forms of pick-up [*bak terbuka*] or box [*bak tertutup*] vehicles, with passengers greater than 3 (three) people, including the driver, with spark ignition engine or compression ignition engine (diesel or semi-diesel), using 1 (one) drive



axle (4x2) system or using 2 (two) drive axles (4x4) system, with total mass not exceeding 5 (five) tons.

Article 19

Self-explanatory.

Article 20

Self-explanatory.

Article 21

Self-explanatory.

Article 22

Self-explanatory.

Article 23

Self-explanatory.

Article 24

“Electric motors” refers to, including Battery Electric Vehicle (BEV) and Fuel-Cell Electric Vehicle (FCEV)

Article 25

Self-explanatory.

Article 26*

Self-explanatory.

Article 27*

Self-explanatory.



Article 28

Self-explanatory.

Article 29

“Mild-Hybrid Electric Vehicle” refers to Hybrid Electric Vehicles which have the function to idling stop (*berhenti sejenak*), regenerative braking (*pengereman regeneratif*) and electric motor assist (*alat bantu gerak berupa motor listrik*).

Article 30

Self-explanatory.

Article 31

Self-explanatory.

Article 32

Self-explanatory.

Article 33

Self-explanatory.

Article 34

Self-explanatory.

Article 35

“Flexy-Engine Vehicles” refers to motor vehicles with petrol engine motor [*penggerak motor bakar*] which may use 100% (one hundred percent) biofuels.

Article 36*

Self-explanatory.



Article 36A*

Self-explanatory.

Article 36B*

Paragraph (1)

Letter a

Self-explanatory.

Letter b

“When commences commercial production” refers to the first occasion that the production result of business activity is sold or handed-over.

Paragraph (2)

Self-explanatory.

Article 37*

Self-explanatory.

Article 38

Self-explanatory.

Article 39

Self-explanatory.

Article 40

Self-explanatory.

Article 41*

Self-explanatory.

Article 42

Self-explanatory.



Article 43

Self-explanatory.

Article 43A*

Self-explanatory.

Article 44*

Self-explanatory.

Article 45

Self-explanatory.

Article 46

Self-explanatory.

Article 47

Self-explanatory.

Article II

Self-explanatory.



SUPPLEMENT TO THE STATE GAZETTE OF THE REPUBLIC OF INDONESIA
NUMBER 6404

SUPPLEMENT TO THE STATE GAZETTE OF THE REPUBLIC OF INDONESIA
NUMBER 6694