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Voluntary - Public

Date: 7/23/2010

GAIN Report Number: 1019

Indonesia

Post: Jakarta

New Indonesian Import Duties on Alcoholic Beverages

Report Categories:

Beverages

Approved By:

Jonn Slette

Prepared By:

Fahwani Rangkuti

Report Highlights:

A new Indonesian Ministry of Finance regulation imposes new import duties on alcoholic beverages containing ethyl alcohol as of April 7, 2010. Previous import duties were based on the percentage of the CIF.

General Information:

On April 7, 2010, the Ministry of Finance issued Regulation No. 82/PMK.011/2010, which imposed new import duties on alcoholic beverages containing ethyl alcohol. This regulation effectively changed the tariff from an ad valorem tariff to a specific tariff.

The following table reflects the new tariff rates for specific beverage products:

No	HS Code	Description	Import
			Duty
	22.03	Beer made from malt	
1	2203.00.10.00	-Stout and porter	Rp. 14,000/liter
2	2203.00.90.00	- Other including ale	Rp. 14,000/liter
	22.04	Wine of fresh grapes, including fortified wines: grape must other than that of heading 20.09	
3	2204.10.00.00	- Sparkling wine	Rp. 55,000/liter
		Other wine; grape must with fermentation prevented or arrested by the addition of alcohol	
	2204.21	-In contains holding 2 l or less	
		-Wine	
1	2204.21.11.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
5	2204.21.22.00	- Of an alcoholic strength by volume exceeding 15% vol	Rp. 55,000/liter
		Grape must with fermentation preented or arrested by the addition of alcohol	
5	2204.21.21.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
7	2204.21.22.00	-Of an alcolholic strength by volume exceeding 15% vol	Rp. 55,000/liter
		-Other:	
		-Wine:	
3	2204.29.11.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
9	2204.29.12.00	-Of an alcoholic strength by volume exceeding 15% vol	Rp. 55,000/liter
		Other grape must:	
.0	2204.29.21.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
11	2204.29.22.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
		Other grape must:	
12	2204.30.10.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter

13	2204.29.22.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
	22.05	Feermouth and other wine of fresh grapes flavored with plants or aromatic substance	
	2205.10	-In contains holding 2 l or less	
14	2205.10.10.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
15	2205.10.20.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
	2005.90	-Other	
16	2205.90.10.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
17	2205.90.20.00	-Of an alcoholic strength by volume not exceeding 15% vol	Rp. 55,000/liter
	22.06	Other fermented beverages (for example cider, perry, mead); mixture of fermented beverages and mixture for fermnetd beverages and non-alcoholic beverages, not elsewhere specified or included	
18	2206.0010.00	-Cider and perry	Rp. 55,000/liter
19	2206.00.20.00	-Sake (rice wine)	Rp. 55,000/liter
20	2206.00.30.00	-Toddy	Rp. 55,000/liter
21	2206.00.40.00	-Shandy	Rp. 55,000/liter
22	2206.00.90.00	-Other, including mead	Rp. 55,000/liter
	22.08	Under natured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spiritunous beverages	
	2208.20	-Spirits obtained by distilling grape wine or grape marc	
23	2208.20.10.00	-Brandy of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
24	2208.20.20.00	-Brandy of an alcoholic strength by volume exceeding 46% vol	Rp. 125,000/liter
25	2208.20.30.00	-Other, of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
26	2208.20.40.00	-Other, of an alcoholic strength by volume exceeding 46% vol	Rp. 125,000/liter
	2208.30	-Whiskies	
27	2208.30.10.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
28	2208.30.20.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
	2208.40	-Rum and other spirits obtained by destilling fermented sugar-cane products	
29	2208.40.10.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
30	2208.40.20.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
	2208.50	-Gin and Geneva	
31	2208.50.10.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
32	2208.50.20.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
	2208.60	-Vodka:	
33	2208.60.10.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp. 125,000/liter
34	2208.60.20.00	-Of an alcoholic strength by volume not exceeding 46% vol	Rp.

			125,000/liter
	2208.70	-Liqueurs and Cordials	
35	2208.70.10.00	-Of an alcoholic strength by volume not exceeding 57% vol	Rp. 125,000/liter
36	2208.70.20.00	-Of an alcoholic strength by volume not exceeding 57% vol	Rp. 125,000/liter
	2208.90	-Other	
37	2208.90.10.00	-Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	Rp. 125,000/liter
38	2208.90.20.00	-Medicated samsu of an alcoholic strength by volume exceeding 40% vol	Rp. 125,000/liter
39	2208.90.30.00	-Other samsu of an alcoholic strength by volume not exceeding 40% vol	Rp. 125,000/liter
40	2208.90.40.00	-Other samsu of an alcoholic strength by volume exceeding 40% vol	Rp. 125,000/liter
41	2208.90.50.00	-Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	Rp. 125,000/liter
42	2208.90.60.00	-Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	Rp. 125,000/liter
43	2208.90.70.00	-Bitters and similar beverages of an alcoholic strength by volume not exceeding 57% vol	Rp. 125,000/liter
44	2208.90.80.00	-Bitters and similar beverages of an alcoholic strength by volume exceeding 57% vol	Rp. 125,000/liter
45	2208.90.90.00	-Other	Rp. 125,000/liter