REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA
NUMBER 179/PMK.011/2012
ON
EXCISE TARIFF OF TOBACCO PRODUCTS

BY THE GRACE OF THE GOD ALMIGHTY

MINISTER OF FINANCE,

Considering:

a. whereas based on Article 5 section (3) Law Number 11 Year 1995 on Excise, as it has been amended with Law Number 39 year 2007 and for controlling the consumption of excisable good in the form of tobacco, the interest of state revenue, facilitating the collection and control against goods subject to excise duty shall be established specific excise tariff using sum in the currency of Rupiah for each unit piece of cigarette or gram of the tobacco product;

b. whereas at 21 September 2012, the Government along with the House of Representative of the Republic of Indonesia have agreed to increase excise tariff of tobacco product as one among the tax revenue targets;

c. whereas based on the consideration, as set forth in letter a and letter b above, as well for implementing Article 5 section (5) Law Number 11 Year 1995 on Excise as it has been amended with the Law Number 39 Year 2007, it is necessary to enact the Regulation of the Minister of Finance on Excise Tariff of Tobacco Products;

In considering with:

1. Law Number 11 Year 1995 on Excise (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement of the State Gazette of the Republic of Indonesia Number 3613), as it has been amended with Law Number 39 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 105, Supplement of the State gazette of the Republic of Indonesia Number 4755);

2. Presidential Regulation Number 24 Year 2010 on Position, Duty, and Function of the State Ministry as well the Organization Structure, Duty, and Function of the Echelon I of the State Ministry;

BE IT HEREBY RESOLVED:

To enact: REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA ON EXCISE TARIFF OF TOBACCO PRODUCTS
CHAPTER I

GENERAL PROVISION

Article 1

In this Regulation of the Ministry of Finance:

1. Individual shall mean a private person or a legal entity.

2. Manufacture Entrepreneur shall mean person who runs the manufacturing business.

3. Cigarette means tobacco product made of sliced tobacco rolled in paper for consumption, regardless the applied substitute material or additive material during the manufacturing.

4. Machine-made Rolled Clove Cigarettes (Sigaret Kretek Mesin), hereinafter referred to as SKM, shall mean a type of cigarette that are produced by mixing with clove or the part of clove, either original or imitation regardless its amount during the manufacturing from the paper rolling, attaching the filter, packaging for the retail sale, up to affixing the ribbon excise are done entirely or partially by machine.

5. Machine-made White Cigarettes (Sigaret Putih Mesin), hereinafter referred to as SPM shall mean a type of cigarette which is produced by mixing cloves, klembak (rhubarb root) or incense, and in its production process from the paper rolling, attaching the filter, the packaging for retail sale, up to the affixing of the excise stamp are done entirely or partially by machines.

6. Handmade Cloves Cigarette (Sigaret Kretek Tangan), herein after shall be referred to as SKT shall mean a type of cigarette which is produced by mixing cloves or part of cloves, both natural or artificial, regardless of its portion, and in its production process from the paper rolling, the packaging for retail sale, up to the affixing of the excise stamp is done without machines.

7. Filtered Handmade Cigarettes (Sigaret Kretek Tangan Filter), hereinafter referred to as SKTF, shall mean a type of cigarette which is produced by mixing cloves or part of cloves, both natural or artificial, regardless of its amount, and in its production process from the paper rolling, attaching the filter, the packaging for retail sale, up to the affixing of the excise stamp are done without machines.

8. Handmade White Cigarette (Sigaret Putih Tangan), hereinafter referred to as SPT, shall mean a type of cigarette which is produced without mixing cloves, klembak (rhubarb root) or incense, and in its production process from the paper rolling, attaching the filter, the packaging for retail sale, up to the affixing of the excise stamp are done without machines.

9. Filtered Handmade White Cigarette (Sigaret Putih Tangan Filter), hereinafter referred to as SPTF, shall mean a type of cigarette
which is produced without mixing cloves, *klembak* (rhubarb root) or incense, and in its production process the paper rolling, attaching the filter, the packaging for retail sale, up to the affixing of the excise stamp are done without machines.

10. Rhubarb Incense Cigarette (*Sigaret Klembak Menyan*), hereinafter shall be referred to as KLM shall mean a type of cigarette, which is produced by mixing rhubarb and/ or incense both natural and artificial regardless of its amount.

11. Cigar, hereinafter shall be referred to as CRT is a tobacco product made from sliced or whole tobacco leaves, rolled in such a way in tobacco leaves for consumption, regardless of any substitute or additive material used in its making.

12. Leaves Cigarette or *Klobot*, hereinafter referred to as KLB, shall mean a tobacco product made from palm leaves, corn leaves (*klobo*) or similar to that, rolled in for consumption, regardless of any substitute or additive material used in its making.

13. Sliced tobacco (*tembakau iris*), hereinafter referred to as TIS, shall mean a tobacco product made from sliced tobacco leaves for consumption, regardless of any substitute or additive material used in its making.

14. Other processed tobacco products, hereinafter referred to as HPTL, shall mean a tobacco product made from tobacco leaves other than the ones described in point 4 to 13 produced in a different way according to technology development and consumer’s taste, regardless of any substitute or additive material used in its making.

15. The Office of the Directorate General of Customs and Excises, herein after shall be referred to as the Office, shall mean the Main Service Office of the Customs and Excises or the Supervisory Office of the Customs and Excises Office within the domain of the Directorate General of Customs and Excises.

16. An Importer of excisable goods, hereinafter referred to as Importer, is an individual person or legal entity importing excisable tobacco products passing through customs area.

17. The Retail Price Limit per cigarette or Gram shall mean the range of the retail price per cigarette or per gram stipulated by the Minister for each tobacco products produced by a Manufacturer of tobacco products or imported by an Importer.

18. Market Transaction Price means the sale price at the end user level.

19. Factory Production is the production of each type of tobacco products calculated based on the purchase order for the excise stamps.

20. The Factory Production Limit means the production limit of each tobacco products calculated based on the figures from the purchase order of excise stamps of the previous year prior to the current Budget Year.

21. Minister is the Finance Minister.
22. Director General is the Director General of Customs and Excise.

23. Customs and Excise Officials is an official of the Directorate General of Customs and Excise who is appointed for a specific position to execute a specific task under the Laws on Excise.

CHAPTER II
MANUFACTURE ENTREPRENEUR

Article 2

(1) Tobacco Product Manufacture Entrepreneur shall be classified based on the types and amount of tobacco products produced in accordance with the Limit of Factory Production as stipulated in Appendix I of this Regulation of the Finance Minister.

(2) The classification of tobacco product manufacturers, as set forth in section (1) above, shall be calculated based on type and amount of tobacco production in accordance with the excise ribbon purchase order document of the concerned factory, either within 1 (one) location of supervisory Office or some locations of supervisory Office.

(3) The adjustment of upgrading classification of the tobacco products Manufacture Entrepreneur shall be obliged to be implemented by the tobacco products Manufacture Entrepreneur when the Factory Production of the current calendar year has exceed the Factory Production Limit that is applied for the concerned Manufacture Entrepreneur’s classification.

(4) In the event that the production in one calendar year is less than the applicable Factory Production Limit for that manufacturer of tobacco products, then a Manufacturer may propose an application to the Head of the Office to downgrade the manufacturer’s classification.

(5) Upon the application for downgrading classification of the Manufacture, as set forth in section (3), shall be submitted no later than January of the following calendar year prior to placing the purchase order of excise ribbon.

(6) In responding to the application for downgrading the Manufacturer’s classification, as set forth in section (3), the Head Office establishes the decree to approve or reject the said application at no later than 10 (ten) days since date of the receipt of the complete application.

(7) In the event that the application for downgrading the Manufacturer’s classification, as set forth in section (3), is approved; the Head Office shall issue a Decree on the downgrading classification of the Tobacco Product Manufacture Entrepreneur.

(8) In the event the application for downgrading the Manufacture Entrepreneur’s classification, as set forth in section (4), is rejected; the Head Office shall issue a letter stating the reason for rejecting the application.
The downgrading classification of the tobacco products Manufacture Entrepreneur, as set forth in section (4), shall only be granted for one level below the current classification of said Manufacture Entrepreneur.

CHAPTER III
EXCISE TARIFF

Article 3
(1) Excise Tariff for tobacco products shall be determined in rupiah for each piece or gram of tobacco products.

(2) Excise Tariff, as set forth in section (1), shall be determined based on:
   a. classification of the Entrepreneur, as set forth in Article 2 section (1); and
   b. Retail Price Limit per Piece or Gram, which is determined by the Minister.

(3) Retail Price Limit per gram, as set forth in section (2) letter b above, shall only be applicable for type of TIS and HPTL.

Article 4
(1) Retail Price Limit per Piece or Gram for each type of tobacco product for each classification of Tobacco Product Manufacture Entrepreneur shall be as stipulated in Appendix II herein.

(2) For the purpose of classification, the tariff per piece or per gram, as set forth in section (1), for each tobacco products shall be based on the type, production quantity and:
   a. retail sale price as listed in the prevailing excise tariff;
   b. retail sale price as notified by the tobacco products Manufacture Entrepreneur for a new brand of tobacco products; or
   c. retail sale price that increases.

Article 5
The retail sale price as referred to in Article 4 section (2) should be in a multiple of Rp. 25,00 (twenty-five rupiah).

Article 6
The retail sale price for a new brand from the tobacco product Manufacture Entrepreneur or an Importer should not be lower than the current retail sale price of its own brand in units per piece or per gram of the same tobacco products.

Article 7
Excise Tariff for tobacco products, as set forth in Article 4 section (2), for each tobacco products Manufacturer Entrepreneur or an Importer shall be determined by the Head of the Office by issuing a Decree on the Establishment of the excise tariff for tobacco products.
Article 8

(1) The excise tariff for tobacco products, as set forth in Article 7, shall be stated not valid, in the event that for more than 6 (six) consecutive months, the concerned Manufacture Entrepreneur or Importer has:
   a. never exercised its excise stamp order by applying the purchase order document for excise ribbon; or
   b. never carried out the export of its tobacco products by utilizing the notification document for the release of excisable goods, of which excise duties, have not been paid by the tobacco product manufacturer for export purposes.

(2) For reutilizing the establishment of excise tariff for tobacco products that has been revoked, as set forth in section (1), the tobacco product Manufacture Entrepreneur or tobacco products Importer of tobacco should submit the application for reutilization of the excise tariff for tobacco products in accordance with the prevailing regulations.

(3) The following terms and conditions shall apply for utilization of the establishment of tobacco product excise tariff has been stated not valid, as set forth in section (2):
   a. the excise tariff for the tobacco products shall not be lower than the previously applied tariff; and
   b. the announced retail sale price shall at least be equal to the previous prevailing retail sale price.

Article 9

(1) The re-establishment of the tobacco product excise tariff upon a brand of tobacco product that have been ever established but no longer valid, should meet the conditions as follow:
   a. it should only be submitted after 6 (six) consecutive months from the last purchase order of excise ribbon;
   b. Excise Tariff for the tobacco products shall not be lower than the last excise tariff; and
   c. the announced retail sale price shall at least be equal to the previously announced and prevailing retail sale price.

(2) Exception to the terms and conditions, as set forth in section (1) letter a, in the event a brand of tobacco product is involved in a excise-related criminal act, the re-establishment of the tobacco product Excise Tariff shall only could be submitted 2 (two) years after the court ruling has the permanent legal power.

Article 10

(1) In the event the Market Transaction Price of a product exceeds the Retail Price Limit per Piece or Gram for the level above it, then the Manufacturer or Importer of tobacco products may submit a request to adjust the excise tariff.

(2) In the event the excise tariff of a brand’s Market Transaction Price for each classification of tobacco product at the highest level of its...
Retail Price Limit per Piece or Gram is 5% (five percent) higher than the prevailing retail price or the price printed on the excise stamp, then the Manufacturer or Importer of tobacco products shall submit a request for a readjustment of the retail sale price as the basis for calculating the Value Added Tax (PPN) for tobacco products.

(3) If the monitoring by the Customs and Excise official in a certain region and within a certain period reveals that the Market Transaction Price has exceeded the Retail Price Limit per Piece or Gram, as set forth in section (1), and/or is 5% (five percent) higher than the prevailing retail sale price or the price printed on the excise stamp, as set forth in section (2); the Director of Excise on behalf of the Director General shall notify the concerned Manufacture Entrepreneur or Importer of tobacco products through a notification letter.

(4) If within 30 (thirty) days after receiving a notification letter, as set forth in section (3), the Manufacture Entrepreneur or Importer of tobacco products or their proxy does not file an objection or submitting application, the Director of Excise on behalf of the Director General shall notify the head Office to implement the re-establishment of the tobacco products excise tariff.

Article 11

The excise tariff and the limit of the lowest retail sale price per piece or per gram for each type of imported tobacco products shall conform to the provisions set forth in Appendix III herein.

Article 12

Tobacco product Manufacture Entrepreneur or an Importer of tobacco products should not lower the current retail sale price of its products.

CHAPTER IV

MISCELLEANEOUS PROVISION

Article 13

The retail sale price per piece or per gram for each tobacco product bound for export will be the same as the retail sale price per piece or per gram for each tobacco product of the same type and brand of tobacco product intended for sale in the domestic market.

Article 14

The Head Office shall be obliged to invoice for the shortage payment calculation of the excise and other state tax of which collection is the responsibility of the Directorate General of Customs and Excise, which arise due to:

a. The upgrading of the Manufacture Entrepreneur’s classification as set forth in Article 2 section (2); and/or
b. the classification of the retail sale price per unit or per gram as set forth in Article 4 section (1).
Article 15

Appendix I as set forth in Article 2 section I, Appendix II as set forth in Article 4 section (1), and Appendix III as set forth in Article 11 herein, shall be the integral part of this Regulation of the Minister of Finance.

CHAPTER V

TRANSITIONAL PROVISION

Article 16

(1) Upon the enactment of this Regulation of the Minister of Finance:
   a. establishment of excise tariff by the head office based on the Regulation of the Minister of Finance Number 181/PMK.011/2009 on Tobacco Product Excise Tariff, as it has been amended several times lastly with Regulation of the Minister of Finance Number 167/PMK.011/2011, still applicable until date 24 December 2012;
   b. head office re-establishes the excise tariff, as set forth in letter a above and shall be enforced since 25 December 2012, in condition as follow:
      1. re-established excise tariff should not lower than the excise tariff that is still applicable; and/or
      2. retail price should not lower than the Retail Price Limit per Gram or Piece that is applied as set forth in Appendix II herein.

(2) Head Office adjusts the retail price in the event there is any retail price that is still applicable, which is lower than the Retail Price Limit Per Gram or Piece as set forth in Appendix II herein.

(3) For the service activity of the excise ribbon, conditions bellow shall be applicable:
   a. re-establishment, as set forth in section (1) letter b, could be applied for the excise ribbon provision activity that has been implemented after this Regulation of the Minister of Finance is stipulated; and
   b. limit for the affixing of excise ribbons that have been purchased prior 25 December 2012 still could be affixed up to 1 February 2013.

Article 17

Provision regarding on the Retail Price Limit per Gram or Piece and excise tariff per gram or piece, as set forth in Article 4 section (1), and provision regarding on the excise tariff and the lower selling price per piece or gram for each imported tobacco products, as set forth in Article 11, shall be still applicable at 25 December 2013.

CHAPTER VI

CLOSING PROVISION

Article 18

Further provisions on the procedure for determining the excise tariff of tobacco products shall be stipulated in a Regulation of the Director General.
Article 19

With the enactment of this Regulation of the Finance Minister, the Regulation of the Finance Minister Number 181/PMK.011/2009 on the Excise Tariff for Tobacco Products, as it has been several times amended lastly with Regulation of the Minister of Finance Number 167/PMK.011/2011, shall be revoked and no longer valid.

Article 20

This Regulation of the Finance Minister shall be effective on the date of its promulgation.

For public cognizance, it is hereby ordered that this Regulation be promulgated by placing in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta
On 12 November 2012

MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

signed

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On 12 November 2012

MINISTER OF JUSTICE AND HUMAN RIGHT
OF THE REPUBLIC OF INDONESIA

signed

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2012 NUMBER 1121

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HEAD OF GENERAL BUREAU
o.b
ADMINISTRATIVE HEAD OF THE MINISTRY

Signed and stamped

GIARTO
NIP 195904021001
## TOBACCO PRODUCT MANUFACTURE ENTREPRENEUR

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<tr>
<th>No</th>
<th>Manufacture Entrepreneur</th>
<th>Limit of Amount Factory Product</th>
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</thead>
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<tr>
<td>1</td>
<td>SKM</td>
<td></td>
</tr>
<tr>
<td></td>
<td>I</td>
<td>More than 2 billion pieces</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>No more than 2 billion pieces</td>
</tr>
<tr>
<td>2</td>
<td>SPM</td>
<td></td>
</tr>
<tr>
<td></td>
<td>I</td>
<td>More than 2 billion pieces</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>No more than 2 billion pieces</td>
</tr>
<tr>
<td>3</td>
<td>SKT or SPT</td>
<td></td>
</tr>
<tr>
<td></td>
<td>I</td>
<td>More than 2 billion pieces</td>
</tr>
<tr>
<td></td>
<td>II</td>
<td>More than 300 million pieces but not exceed than 2 billion pieces</td>
</tr>
<tr>
<td></td>
<td>III</td>
<td>No more than 300 million pieces</td>
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<td>4</td>
<td>SKTF or SPTF</td>
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<td></td>
<td>I</td>
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</tr>
<tr>
<td></td>
<td>II</td>
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<tr>
<td>5</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Without any limitation to the amount of production</td>
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<tr>
<td>6</td>
<td>KLM or KLB</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Without any limitation to the amount of production</td>
</tr>
<tr>
<td>7</td>
<td>CRT</td>
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<td>8</td>
<td>HPTL</td>
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<td>Without any limitation to the amount of production</td>
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HEAD OF GENERAL BUREAU o.b
ADMINISTRATIVE HEAD OF THE MINISTRY

Signed and stamped

GIARTO
NIP 195904021001
## Retail Price Limit and Excise Tariff per Pieces or Gram of the Domestic Tobacco Products

<table>
<thead>
<tr>
<th>No</th>
<th>Tobacco product</th>
<th>Manufacture Entrepreneur</th>
<th>Retail Price Limit per Piece or Gram</th>
<th>Excise Tariff per piece of gram (Rp)</th>
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<td>285, 00</td>
</tr>
<tr>
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<td></td>
<td></td>
<td>the lowest Rp440, 00 up to Rp549, 00</td>
<td>245, 00</td>
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<td>SPM</td>
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<td>380, 00</td>
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<td>285, 00</td>
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<td></td>
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<td>lowest Rp440, 00 up to Rp549, 00</td>
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<td>TIS</td>
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<td>9</td>
<td>HTPL</td>
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<td>the lowest</td>
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# Imported Tobacco Product Excise Tariff

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<th>No.</th>
<th>Type of Tobacco Products</th>
<th>Limit of the Lowest Retail Sale</th>
<th>Excise Tariff per Piece or Gram</th>
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<td>Rp. 670.00</td>
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<td>3</td>
<td>SKT or SPT</td>
<td>Rp. 750.00</td>
<td>Rp. 275.00</td>
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<td>SKTF or SPTF</td>
<td>Rp. 670.00</td>
<td>Rp. 375.00</td>
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<td>6</td>
<td>KLB</td>
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<td>KLM</td>
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<td>HPTL</td>
<td>Rp. 275.00</td>
<td>Rp. 100.00</td>
</tr>
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