

# New Excise Tax Rates

## Excise Tax on Goods

No.	General Goods that are Subject to Excise Tax	Comparative Rate (%)
1	<b>Fuels:</b> <ul style="list-style-type: none"> <li>▪ Super</li> <li>▪ Gasoline</li> <li>▪ Diesel</li> <li>▪ Kerosene (for airplane)</li> <li>▪ Lubricant, hydraulic, grease, brake oil</li> </ul>	<b>January 2018 onwards:</b> <ul style="list-style-type: none"> <li>▪ 39%</li> <li>▪ 34%</li> <li>▪ 24%</li> <li>▪ 14%</li> <li>▪ 9%</li> </ul>
2	<b>Alcohol or alcoholic beverage:</b> <ul style="list-style-type: none"> <li>▪ Alcohol or alcoholic beverage containing 20° of alcohol and over</li> <li>▪ Alcohol or alcoholic beverage containing 20° of alcohol or lower</li> </ul>	<b>2018-2019</b> <ul style="list-style-type: none"> <li>▪ 50%</li> <li>▪ 45%</li> </ul>
3	<b>Tobacco:</b> <ul style="list-style-type: none"> <li>▪ Cigar</li> <li>▪ Cigarette or pack of cigarette</li> <li>▪ Instant tobacco</li> <li>▪ Other types of tobacco</li> </ul>	<b>2018-2019</b> <ul style="list-style-type: none"> <li>▪ 45%</li> <li>▪ 45%</li> <li>▪ 25%</li> <li>▪ 45%</li> </ul>

## Excise Tax on Services

No.	Types of Services that are subject to Excise Tax	Rate
1	<b>Entertainment:</b> <ul style="list-style-type: none"> <li>▪ Dancing hall</li> <li>▪ Discotheque</li> <li>▪ Karaoke</li> </ul>	<b>2018-2019</b>  20%