

# REGULATION SUMMARY - APRIL 2026

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## General Corporate

1. Regulation of the Minister of Micro, Small and Medium Enterprises No. 1 of 2026 on General Guidelines for the Implementation of Government Assistance for the Facilitation, Protection and Empowerment of Micro, Small and Medium Enterprises within the Ministry of Micro, Small and Medium Enterprises

Enforcement Date: 31 March 2026

Summary:

- This Regulation sets out a wide range of assistance schemes that are now available for Micro, Small and Medium Enterprises (“**MSME**”), including financial aid, operational support, infrastructure provision, scholarships and capital financing, all of which may be delivered in the form of money, goods and/or services. Beneficiaries of these schemes have broadly been categorized as entrepreneurs who are not civil servants, members of the Indonesian National Armed Forces and National Police Force, government and non-government institutions, and regional governments (collectively referred to as “**Beneficiaries**”).
- This new Regulation also establishes various accountability obligations for beneficiaries, requiring them to submit reports to the Minister through relevant Eselon I units upon completion of activities and/or at the end of the fiscal year. Said reports should be supported by relevant documentation, including handover minutes or statements of responsibility, evidence of completed work (e.g. photos, videos or other supporting documents), and progress or utilization reports. Beneficiaries are also responsible for ensuring that all assistance is used in accordance with the applicable implementation guidelines.
- Beneficiaries are prohibited from violating their reporting obligations, submitting any false or misleading information or documents and/or completing any unauthorized transfers or sales, or misusing any assistance. Violations of the reporting obligations will result in the imposition of administrative sanctions, which range from written warnings to the suspension or termination of disbursements. Meanwhile, more serious violations, such as

the falsification of documents or improper transfer of assistance, will be subject to sanctions in accordance with applicable Laws and Regulations.

2. Joint Circular of the Minister of Investment and Downstream Industries/Head of the Investment Coordinating Board, Minister of Law and the Head of the Central Statistics Agency No. 4.S, M.HH-1.HH.04.02, 1 of 2026 on the Adjustment to the 2025 Standard Classification of Indonesian Business Fields for the Organization of Risk-Based Business Licensing

Enforcement Date: 25 March 2026

Summary:

- This Joint Circular stipulates that various fundamental requirements (*persyaratan dasar*), as well as business licenses (*Perizinan Berusaha/PB*) and/or business licenses to support business activities (*Perizinan Berusaha untuk Menunjang Kegiatan Usaha – “PB-UMKU”*) that were issued, verified or approved prior to the implementation of the 2025 Standard Classification of Indonesian Business Fields (*Klasifikasi Baku Lapangan Usaha Indonesia – “KBLI”*) for the administration of Risk-Based Business Licensing (*Perizinan Berusaha Berbasis Risiko - “PBBR”*) will remain valid.
- Moreover, adjustments to the 2025 KBLI will not be required if the changes only require adjustments to be made to numerical codes based on the conversion table that do not result in any substantive changes to the aforementioned aspects. Said adjustments should be completed automatically through both the Directorate-General of General Legal Administration (*Sistem Direktorat Jenderal Administrasi Hukum Umum – “AHU”*) System and the Online Single Submission (“OSS”) System (collectively referred to as the “Systems”) based on the conversion table without requiring any amendments to be made to the relevant articles of association.
- However, any business actors that are registered or recorded in the AHU System are required to bring their operations into line with the 2025 KBLI by amending their articles of association if any corporate actions are completed that ultimately change their relevant purposes, objectives and business activities in accordance with applicable Laws. It should be noted that the Ministry of Investment and Downstream Industries/Investment

Coordinating Board and the Ministry of Law must revise the 2025 KBLI, as set out within their Systems, before a deadline of 18 June 2026. During this transition period, both Systems will continue to process PBBR in line with KBLI 2020.

## Banking

### 3. Regulation of the Government No. 11 of 2026 on the Placement of Funds in Banks and the Exercise of Authority During the Organization of the Bank Restructuring Program by the Deposit Insurance Corporation

Enforcement Date: 11 March 2026

#### Summary:

- Under this Regulation, any conventional and sharia banks (collectively referred to as “**Banks**”), including Banks that offer large, complex and interconnected services that could ultimately cause the collapse of other Banks or the entire financial system if disruptions or failure are experienced (“**Systemic Banks**”), that are facing liquidity issues that do not meet requirements for short-term loans set by Bank Indonesia (BI) can apply for fund placements from the Deposit Insurance Corporation (*Lembaga Penjamin Simpanan* – “**LPS**”) via the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”) in order to help them address their liquidity problems. In this regard, this new framework sets a total LPS fund placement rate in all Banks of a maximum of 30% of the total assets of the LPS.
- Whenever applying for said fund placements, Banks and/or Systemic Banks, including their Controlling Shareholders (*Pemegang Saham Pengendali* – “**PSP**”), must provide the following types of guarantees in order to ensure that any funds that are placed by the LPS will ultimately be repaid: 1) Fund placement guarantee (e.g. high-rated securities, credit or financing assets with a current quality and fixed assets); and 2) Personal and/or corporate guarantees from the PSP. In this regard, Banks and/or Systemic Banks must submit their fund placement applications enclosing documents that detail the required amounts and durations of any placements, as well as repayment and action plans and lists of appraised guarantees.

- Through the framework of the Banking Restructuring Program (*Program Restrukturisasi Perbankan – “PRP”*), this Regulation authorizes the LPS to take over and exercise all shareholder rights and authorities during General Meetings of Shareholders (*Rapat Umum Pemegang Saham – “RUPS”*), including as a part of boards of directors and boards of commissioners or other equivalent bodies of Banks that are participating in the PRP. Overall, the recovery of Banks participating in the PRP should be achieved via several means, including: 1) Charging losses to capital; 2) Converting a Bank’s liabilities to certain creditors into capital; 3) Deferring payments of liabilities; 4) Temporary capital participation; and/or 5) Providing loans and/or loan guarantees.

4. Regulation of the Bank Indonesia Board of Governors [No. 9 of 2026](#) on the Amendment to Regulation of the Bank Indonesia Board of Governors [No. 1 of 2024](#) on the Implementing Regulation on Short-Term Liquidity Financing Based on Sharia Principles for Sharia Commercial Banks

Enforcement Date: 31 March 2026

Summary:

- In addition to the existing categories of collateral previously introduced under the framework of Regulation of the Bank Indonesia (“BI”) Board of Governors [No. 1 of 2024](#), the Amendment has now expanded the scope of said categories to include other high-rated Sharia securities, as determined by BI. The Amendment further stipulates that this new collateral will be valued based on fair market values determined by BI.
- BI has also been granted the authority to independently set specific treatments for the new collateral, including their binding mechanisms (*pengikatan*), verification requirements that involve Public Accountants (*Kantor Akuntan Publik/KAP*) and execution procedures. BI will communicate these specific requirements to sharia commercial banks (*Bank Umum Syariah/BUS*) via official letters or the BI website.

5. [Draft Regulation](#) of the Financial Services Authority on Commercial Bank Business Plans (Amendment)

Enforcement Date: -

Summary:

- While retaining most of the provisions originally outlined under the framework of Regulation of the Financial Services Authority No. 5/POJK.03/2016 on Bank Business Plans (“**Regulation 5/2016**”), the Draft Regulation also requires banks to ensure that all data and information that features in their bank business plans (“**Business Plans**”) is in line with their strategic plans. In this regard, a strategic plan breaks down into a corporate plan that addresses commercial banks, a strategic information-technology plan that addresses the implementation of information technology by banks, and a sustainable finance action plan that addresses the implementation of sustainable finance by financial sector business actors, issuers and public companies.
- While maintaining the core minimum aspects of risk management and bank performance that are outlined under Regulation 5/2016, the Draft Regulation has now expanded the various details that must be set out to include interest rates for conventional commercial banks. In addition to the implementation of risk management and bank performance, the Draft Regulation is also set to expand the types of details that must be incorporated into fund placement plans so that they now include plans for the provision of import credit or financing, plans for the provision of microcredit (*kredit usaha rakyat*) and plans for the provision of other types of credit, such as credit for government programs.
- A similar change is also set for introduction in relation to the capital participation plan aspect, which under the Draft Regulation must now include the name of the relevant company, including its business field, the purpose of the capital participation and a capital participation projection. However, it should be noted that a capital participation plan must now be complemented by a divestment plan, which should, at a minimum, include several aspects, which range from the name of the relevant company to an analysis of the impact of divestment on banking performance.
- The Draft Regulation also introduces a new aspect that must be incorporated into Business Plans, specifically a product implementation plan. It is also important to note that the Draft Regulation specifies a deadline of 30 November for the submission of Business Plans. Furthermore, under the Draft Regulation, the nominal administrative fine that may be imposed upon any banks that fail to adjust their Business Plans as requested within a period of seven business days has been increased from Rp. 50 million to Rp. 100 million.

## Capital Market

### 6. Regulation I-A – Board of Directors Decree of PT Bursa Efek Indonesia No. [KEP-00045/BEI/03-2026 of 2026](#) on the Listing of Shares and Equity Securities Other Than Shares Issued by Listed Companies

Enforcement Date: 31 March 2026

#### Summary:

- Current Rule I-A grants the stock exchange (“**Exchange**”) the authority to require controlling shareholders of prospective companies seeking to list their shares or equity securities other than shares to maintain their share ownership or restrict share transfers for at least 12 months in order to protect investors and recognize the strategic role that controlling shareholders play. Additionally, both prospective and listed companies are to assume full responsibility for the accuracy and consistency of all information that is submitted to the Exchange.
- Current Rule I-A also expands initial listing requirements for prospective listed companies by requiring either certified financial preparers or practicing/public accountants to handle financial statements. The new framework also mandates that the memberships of Boards of Directors, Boards of Commissioners and Audit Committees should engage in continuing education. Furthermore, the Main Board listing criteria have also been tightened and now encompass a positive profit requirement, as well as revised minimum free-float thresholds, which should now be calculated based on market capitalization as opposed to equity.
- Current Rule I-A also strengthens continuous listing requirements by increasing the minimum free-float percentage to 15% after one year, while retaining the previous financial performance criteria of no net losses being sustained for a period of two consecutive years or a 20% compound annual growth in operating revenue over a period of three years. Finally, Current Rule I-A also introduces a phased compliance mechanism, which will allow listed companies to gradually meet the revised free-float thresholds based on their market capitalizations in line with specific staged deadlines.

7. Circular of the Board of Directors of PT Kliring Penjaminan Efek Indonesia [No. SE-003/DIR/KPEI/0326 of 2026](#) on Criteria for Securities Eligible for Trading Through Triparty Repo Facilities

Enforcement Date: 16 March 2026

Summary:

- This Circular has now repealed and replaced Decree of the Board of Directors of PT Kliring Penjaminan Efek Indonesia (“KPEI”) [No. SE-002/DIR/KPEI/0425 of 2025](#) (“Decree 2/2025”). While maintaining most of the criteria for corporate bonds that are classified as eligible for trading through triparty repo facilities and for margin fulfillment in relation to repo transactions, as originally outlined under Decree 2/2025, the Circular has now clarified that credit ratings agencies that issue bond ratings must be recognized by the Financial Services Authority. However, it should be noted that the criteria that apply to government bonds and retail government bonds remain unchanged.
- The Circular also stipulates that KPEI will notify affected participants if any securities that are traded through triparty repo facilities and/or securities for margin fulfillment are affected by any changes in eligibility criteria. Accordingly, affected participants are allowed to accelerate their transaction settlements (early purchase) or substitute repo transaction securities and/or margin securities. However, if relevant participants do not take such actions, then repo transactions may continue until their repurchase dates, although trade adjustments in the form of repurchase date extensions are not permitted.

8. Circular of the Board of Directors of PT Bursa Efek Indonesia [No. SE-00004/BEI/03-2026 of 2026](#) on the Clarification of Provisions on the Listing of Shares and Equity Securities Other Than Shares Issued by Listed Companies

Enforcement Date: 31 March 2026

Summary:

- This Circular has now clarified that any shares subject to restricted transfers of ownership must be outlined under Regulation [No. I-A](#) on the Listing of Shares and Equity Securities Other Than Shares Issued by Listed Companies, as the Appendix to Decree of the Board of Directors of PT Bursa Efek Indonesia [No. Kep-00045/BEI/03-2026 of 2026](#) (“**Regulation I-A**”). This includes shares that are currently subject to periods during which their transfers of ownership have been restricted based either on Regulations or as part of the corporate actions of listed companies, as well as shares that constitute the portfolios of venture capital or private equity companies, and/or shares that are subject to seizures or blocking status by law enforcement authorities or other competent authorities.
- The new Circular also clarifies that shareholders with beneficial recipients who are specifically classified as public investors, as referred to under Regulation I-A, and investment portfolios with beneficial recipients that are classified as public investors, as referred to under Regulation [No. I-V](#) as the Appendix to Decree of the Board of Directors of PT Bursa Efek Indonesia [No. KEP-00104/BEI/07-2023 of 2023](#) (“**Regulation I-V**”) include several parties, including the following: 1) Insurance companies, sharia insurance companies, reinsurance companies and sharia reinsurance companies; 2) Pension funds; 3) Investment management institutions and sovereign wealth funds that are established and/or owned by foreign governments; 4) Mutual funds; and 5) Broker-dealers.
- This Circular has also now clarified that any shareholders or investment portfolios, as outlined under both Regulation I-A and Regulation I-V, that may be proposed as free-float shares, include shareholders with ownerships of less than 10% of total listed shares. Moreover, the Circular also clarifies several provisions related to competency certification for the field of accountancy, related company controllers and the position of shareholders prior to any public offerings, which may now be considered free-float shares.

9. Decree of the Board of Directors of PT Kliring Penjaminan Efek Indonesia [No. KEP-010/DIR/KPEI/0326 of 2026](#) on the Policy for the Granting of Fee Waiver Incentives for the Use of Triparty Repo Facilities to Users of Triparty Agent Services

Enforcement Date: 26 March 2026

Summary:

- No significant changes have been made to the available fee reductions for the use of triparty repo facilities that are available to users of the triparty agent services originally outlined under Decree of the Board of Directors of PT Kliring Penjaminan Efek Indonesia (“KPEI”) [No. KEP-080/DIR/KPEI/0925 of 2025](#). Said fee reduction was set at 50% of the standard fee, with the triparty repo facilities fee rate being set at 0.02% per annum of the repo transaction value. However, this Decree has now extended the applicability of the aforesaid incentives up until a deadline of 25 September 2026 (or other deadline determined by KPEI), with the applicable incentive rate being subject to periodic reviews that will be conducted by KPEI.

10. Decree of the Board of Directors of PT Bursa Efek Indonesia [No. KEP-00052/BEI/04-2026 of 2026](#) on Amended Provisions on the Monthly Reporting of Share-Ownership Registration Activities

Enforcement Date: 1 April 2026

Summary:

- In comparison with Rule [No. I-E](#) on Information Disclosure Obligations, which is set out under the Appendix to Decree of the Board of Directors of PT Bursa Efek Indonesia [No. Kep-00087/BEI/12-2025 of 2025](#) (“**Decree 87/2025**”), this new Decree introduces a number of more detailed reporting obligations that require listed companies to disclose their controlling shareholders at the individual level (including their names, addresses and shareholdings). Various additional disclosures will also have to be completed in relation to all affiliated shareholders who hold less than 5% of the total shares, including their Single Investor Identification (“**SID**”) identities and share ownerships. These requirements should enhance the overall transparency of ownership structures, particularly in relation to controlling shareholders and their affiliated parties.
- This Decree also mandates compliance with a number of additional reporting requirements that apply to monthly disclosures, including information on any shares that are held by employees and that are subject to transfer restrictions, whether arising from regulatory provisions or corporate actions that are undertaken by relevant listed companies.

- While maintaining the core reporting obligations originally set out under Decree 87/2025 (including periodic financial reports, material disclosures that should be completed within two exchange days and annual public disclosures), this new Decree also clarifies the scope of information disclosures by affirming that certain types of data that are submitted by listed companies, including SID information and details of affiliated shareholders who hold less than 5% of the total shares, will not be publicly disclosed by the exchange. At the same time, information on beneficial owners will only be made available to interested parties upon request, subject to the exchange's procedures.

11. Joint Decree of the Board of Directors of PT Bursa Efek Indonesia and PT Kustodian Sentral Efek Indonesia No. [Kep-00047/BEI/03-2026](#) and [KEP-0024/DIR/KSEI/0426](#) of 2026 on Determinations of High Shareholding Concentrations in Listed Companies

Enforcement Date: 12 April 2026

Summary:

- Under this Joint Decree, the Indonesia Stock Exchange (*Bursa Efek Indonesia* – “**BEI**”) and the Indonesian Central Securities Depository (*Kustodian Sentral Efek Indonesia* – “**KSEI**”) will complete reviews of share-ownership structures, particularly in relation to shareholder concentrations, based on a mechanism that is mutually agreed between BEI and KSEI. Based on the results of said reviews, BEI and KSEI will designate shares with highly concentrated ownerships for specified periods. Said designations will also be disclosed through official announcements that will be published by the BEI's official website.
- Said designations will also be subject to periodic reviews that will be conducted by BEI and KSEI and/or based on written confirmations that are provided by relevant listed companies. Furthermore, in situations where shares are no longer categorized as having highly concentrated ownerships, then BEI and KSEI will issue follow-up announcements within five exchange days of relevant reviews being completed. Conversely, no further announcements will be made if shares continue to be categorized as having highly concentrated ownerships.

## 12. Draft Regulation of the Financial Services Authority on the Preparation of Financial Statements by Issuers and Public Companies

Enforcement Date: -

Summary:

- This new Draft Regulation is set to overhaul the existing financial reporting rules that apply to issuers and public companies, thereby replacing several frameworks, and ultimately coming into force for the financial year that commences on 1 January 2027. The Draft Regulation is set to introduce new International Financial Reporting Standards (IFRS)-aligned standards, which encompass a transition from Financial Accounting Standards (*Pernyataan Standar Akuntansi Keuangan – “PSAK”*) 201 to PSAK 118. One key change that will be introduced is a revised set of criteria that will be used in order to determine “control” over an entity for the purpose of drawing up consolidated financial reports.
- The Draft Regulation also requires all individuals involved in financial reporting to secure professional certification in Financial Accounting Standards (*Standar Akuntansi Keuangan – “SAK”*) or Financial Reporting Standards (*Standar Laporan Keuangan – “SLK”*). Said individuals include Chartered Accountants (CA). Issuers and public companies should prioritize the use of accounting guidelines issued by the Financial Services Authority (*Otoritas Jasa Keuangan – “OJK”*), while referring to the latest SAK or SLK in relation to any matters that are not specifically regulated. Issuers and public companies should also adopt any subsequent updates that are introduced in relation to these standards.
- The Draft Regulation also establishes a range of administrative sanctions that can be imposed in response to any non-compliance, including written warnings, fines, business restrictions or suspensions, and revocations of licenses, registrations or permits. In addition to these sanctions, the OJK may ultimately impose corrective actions, such as requiring the reformulation of non-compliant financial statements.

13. [Draft Regulation](#) of the Financial Services Authority on Guidelines for the Issuance and Reporting of Asset-Backed Securities in the Form of Participation Certificates for Secondary Housing Financing

Enforcement Date: -

Summary:

- If it is ultimately enforced, then this Draft Regulation will expand the scope of underlying financial assets for asset-backed securities in the form of participation certificates (*Efek Beragun Aset Berbentuk Surat Partisipasi - "EBA-SP"*) for secondary housing financing to include rights-to-receivables (*hak penerimaan manfaat*). The aforementioned underlying financial assets must satisfy the following criteria: 1) Must have or generate cash flows that can be used to fulfill payment obligations to EBA-SP holders; 2) Must be legally owned or issued by originating creditors ("**Originators**"); and 3) Must not be pledged as collateral or used as part of the settlement of Originators' obligations in relation to any other parties.
- The Draft Regulation affirms that Originators and parties that issue EBA-SP ("**Issuers**") will be subject to 10% cap on their EBA-SP purchases (as a percentage of any total investment portfolio value), with an Issuer's purchases being limited to the initial public offering period. However, this threshold may ultimately be exceeded by Issuers if an initial offering is not fully subscribed.
- The Draft Regulation has significantly broadened the range of non-compliance that will be subject to the imposition of administrative sanctions. Said non-compliance was previously limited to late submissions of mandatory reports. In this regard, the Draft Regulation has introduced a wider range of administrative sanctions, which now include written reprimands, suspensions of business activities and revocations of issued business permits.

## Employment

14. Circular of the Director of Engineering and Environment/Chief Mine Inspector [No. B-3288/MB.07/DBT.KP/2026 of 2026](#) on Lessons Learned from Mining Accident Cases During the First Quarter of 2026 Within the Context of Enhanced Vigilance to Improve Mining Safety Performance

Enforcement Date: 1 April 2026

Summary:

- This Circular highlights various recurring technical deficiencies that have been identified from analyses of fatal mining accidents that occurred during Q1 of 2026. These technical deficiencies encompass ineffective critical risk controls, inadequate operational supervision, non-compliance with approved technical designs and safe working procedures and weak contractor management, as well as insufficient emergency preparedness and post-incident medical response systems.
- This Circular categorizes different types of accident cases, which include the following: 1) Interactive incidents that took place between units in open-pit mines; 2) Landslide-related incidents that took place open-pit mines; 3) Biological hazard incidents (i.e. bee stings); 4) Drowning incidents that took place in sump areas and mine roads; 5) Electrocution incidents; and 6) Fatalities that occurred after medical treatment.
- This Circular instructs company directors to implement various tangible technical actions, including the organization of management walkthroughs in high-risk areas, the strengthening of contractor compliance verifications, the enhancement of layered supervision systems (particularly for new and contractor workers), the ensuring of strict adherence to engineering designs, the upgrading of emergency response systems through simulations and medical readiness, the resolution of audit findings and the optimization of Health, Safety, and Environment (HSE) functions as active risk advisors, as supported by adequate resources and authorities at the operational level.

15. [Bill](#) on the Protection of Domestic Workers

Enforcement Date: -

Summary:

- This new Bill simplifies the definition of employment relationships between employers and domestic workers (*Pekerja Rumah Tangga* – “**PRT**”), while also expanding mandatory employment agreement clauses so that they encompass job scope, working conditions and wage amounts. In addition, this new framework also institutionalizes the placement process through the mandatory involvement of PRT Placement Agencies (*Perusahaan Penempatan PRT* – “**P3RT**”) in the drafting of employment agreements.
- The Bill also enhances the protections that are available for domestic workers by expanding their rights to include entitlements for rest periods, access to social assistance and proper accommodation for full-time workers, as well as the right to enjoy a safe and healthy working environment. At the same time, this new framework also imposes stricter restrictions on P3RT, particularly through a prohibition on the charging of fees or engaging in wage deductions.
- The Bill has also removed a number of specific criminal provisions, such as provisions that specifically relate to discrimination, threats, harassment, violence and the provision of false information by employers or P3RT.

## Energy

16. Circular of the Director-General of Minerals and Coal [No. 3.E/HK.03/DJB/2026 of 2026](#) on the Obligation to Secure Approvals for Work Plans and Funding Budgets for Mineral and Coal-Mining Business Activities

Enforcement Date: 22 April 2026

### Summary:

- This Circular reinforces existing regulatory frameworks that apply within the mineral and coal-mining sector by prohibiting various types of mining permit holders (i.e. those currently in the middle of the exploration and the operation production stage) from engaging in any physical field activities without first securing approvals for their Work Plans and Funding Budgets (*Rencana Kerja dan Anggaran Biaya* – “**RKAB**”). Any failure to comply with this prohibition will result in the imposition of administrative sanctions and may ultimately lead to the revocation of issued permits without the need for any prior written reprimands to be issued or temporary suspensions imposed.
- The aforementioned prohibition on physical field activities applies broadly across several key operational stages, including general investigation and exploration activities (for the exploration stage), as well as construction, production and sales (for the operation production stage). However, this prohibition does not apply to maintenance and environmental monitoring/management activities.
- It should be noted that the aforementioned prohibition on physical field activities also applies to holders of mining permits for the production stage who secured their 2026 RKAB as part of their three-year RKAB but who had not yet secured approvals for their 2026 RKAB adjustments prior to 31 March 2026. Additionally, any mining permit holders with approved zero-production RKAB may engage in operations provided that they strictly adhere to their zero-production plans.

17. Decree of the Minister of Energy and Mineral Resources [No. 113.K/EK.05/MEM.E/2026 of 2026](#) on the Phased Introduction of Biofuel Utilization

Enforcement Date: 3 March 2026

Summary:

- This Decree requires oil-fuel businesses to blend biofuels with oil fuels for commercial purposes in line with various requirements that relate to the following types of fuel: 1) Biodiesel blended with specific types of diesel fuel; 2) Biodiesel blended with general types of diesel fuel; and 3) Bioethanol blended with general types of gasoline; 4) Biohydrocarbon diesel blended with common types of diesel oil with cetane ratings of 51 at land transportation filling stations; and 5) Bioavtur blended with a common types of avtur (aviation turbine fuel). It should be noted that all such blends must be realized in line with minimum implementation targets that have been set for phased introduction between 2026 and 2030.
- Furthermore, the phased introduction of fuel blending must also take the availability of raw materials into consideration, as well as the availability of financing for the utilization of biofuels and the readiness of supporting infrastructure. In addition, volumes of biofuels that are allocated to each business entity in order to be blended with oil fuels should be set in reference to relevant Decrees of the Minister of Energy and Mineral Resources.

18. Decree of the Head of the Downstream Oil and Gas Regulatory Agency [No. 024/KOM/BPH.DBBM/2026 of 2026](#) on the Control of the Distribution of Certain Types of Fuel Oil, Specifically Diesel Fuel (Gas Oil), Special Assignment Fuel Oil and RON 90 Gasoline by Assigned Business Entities for Motor Vehicles Used to Transport Passengers and/or Goods

Enforcement Date: 1 April 2026

Summary:

- This Decree addresses business entities (*Badan Usaha Penugasan*) that are assigned to control the distribution of certain types of fuel oil, particularly diesel fuel (gas oil) for use in

relation to various types of passenger transportation. Said vehicles and their corresponding fuel allocations break down as follows: 1) Private motor vehicles that are used to transport passengers and/or goods: maximum of 50 liters/day/vehicle; 2) Public motor vehicles that are used to transport passengers and/or goods (four wheels): maximum of 80 liters/day/vehicle; 3) Public motor vehicles that are used to transport passengers and/or goods (six wheels or more): maximum of 200 liters/day/vehicle; and 4) Motor vehicles that are used for public service: maximum of 50 liters/day/vehicle.

- Strict controls must also be observed regarding the distribution of special assignment fuel oil, particularly RON 90 gasoline, for private/public motor vehicles that are used to transport passengers and/or goods, as well as motor vehicles that are used for public service, with a maximum quota of 50 liters/day/vehicle being set. In this regard, assigned business entities are required to record all vehicle registration numbers each time that fuel distribution is carried out.
- Assigned business entities must also submit reports on the progress of said controls every three months or at any time required. However, any excess fuel distribution that extends beyond the stipulated quotas will not be subsidized and/or compensated or will be calculated as general fuel.

## 19. Draft Bill on Oil and Gas

Enforcement Date: -

Summary:

- If enforced, then this Draft Bill will ultimately restructure the current oil-and-gas regime business regime by establishing the Special Oil-and-Gas Business Entity (*Badan Usaha Khusus Minyak dan Gas Bumi* – “**BUK Migas**”), which will have authority over Indonesia’s oil-and-gas mining sector, particularly upstream business activities. BUK Migas will engage in upstream business through cooperation contracts (*Kontrak Kerjasama* – “**KKS**”) and may offer mining work areas (“**Work Areas**”) to business entities or permanent establishments (*Bentuk Usaha Tetap* - “**BUT**”) if it lacks the capacity to handle them itself.
- The Draft Bill has also now included the requirement for contractors to manage Carbon Capture, Utilization and Storage (CCUS) as part of their upstream operations on the list of

mandatory KKS aspects. Moreover, the Draft Bill affirms that upstream business activities are entitled to enjoy main priority in relation to surface land use under certain conditions (e.g. it is believed that the area has oil-and-gas potential and there is an overlap in the use or utilization of land with forest areas, industry or other sectors).

- The Draft Bill requires contractors to offer a 10% Participating Interest (“PI”) in Regionally Owned Enterprises (*Badan Usaha Milik Daerah*/BUMD) once their development plans for the opening of the first fields in Work Areas have been approved. Said PI should take the form of grants, profit-sharing or other mechanisms.

20. [Draft Regulation](#) of the Coordinating Minister for Economic Affairs on the Ninth Amendment to Regulation of the Coordinating Minister for Economic Affairs [No. 7 of 2021](#) on the Amended List of National Strategic Projects

Enforcement Date: -

Summary:

- Indonesia’s National Strategic Projects (*Proyek Strategis Nasional*/PSN) currently list eight types of smelter projects, specifically the following types of processing and refining facilities: 1) Nickel; 2) Bauxite; 3) Copper; 4) Iron sand and vanadium; 6) Integrated alumina processing; 7) Integrated nickel processing construction with mining smelters; and 8) Integrated nickel processing construction in mining and industrial areas for the development of electric vehicle (EV) batteries.
- While retaining the various types of facilities listed above, the Draft Amendment is set to expand the integrated alumina processing and refining facilities project. Specifically, the current smelter project, which is located in Mempawah, West Kalimantan, is set to be expanded from a two-phase bauxite processing program to a fully integrated aluminium ecosystem, which will involve the production of alumina and aluminium, residue processing, a dedicated power plant and upstream supply chain activities that will encompass bauxite mining and transportation infrastructure.

- PT Indonesia Asahan Aluminium has already confirmed the construction of an integrated bauxite–alumina–aluminium facility in Mempawah as part of Indonesia’s mineral downstreaming strategy. The ultimate goal here is to boost domestic production of aluminium and reduce reliance on imports. The new project, which is being rolled out in line with the Draft Amendment, includes SGAR Phase 2 and an aluminium smelter, which will be supported by supplies of bauxite provided by PT Aneka Tambang Tbk., as well as energy from PT Bukit Asam Tbk. Total investment in this project is expected to reach US\$ 6.23 billion.

## Environment

### 21. Regulation of the Minister of Forestry [No. 6 of 2026](#) on Procedures for Carbon Trading Through Greenhouse Gas Emissions Offsetting Within the Forestry Sector

Enforcement Date: 13 April 2026

#### Summary:

- Aligning itself with Regulation of the President [No. 110 of 2025](#), this new framework recognizes GHG Reduction Certificates (*Sertifikat Pengurangan Emisi Gas Rumah Kaca - “SPE GRK”*) (issued by the Minister of Environment) and Non-SPE GRK (issued in accordance with international standards) carbon units. This Regulation also restricts carbon trading within the forestry sector to greenhouse gas (“GHG”) emissions offsetting. Any businesses wishing to secure carbon units should submit applications for recommendations (for SPE GRK carbon units) or approvals (for Non-SPE GRK carbon units) to the Minister of Forestry (“**Minister**”).
- This Regulation has also expanded the list of businesses that are eligible to participate in the aforementioned carbon trading by including holders of Business Permits for the Utilization of Carbon Environmental Services (*Perizinan Berusaha Pemanfaatan Jasa Lingkungan Karbon/PB-PJL Karbon*). Furthermore, the new framework also affirms that other protected forest area blocks, as well as peat and mangrove areas, and areas of

conservation forest located in forested areas, are no longer available as carbon sources for GHG emissions offset trading.

- Any foreign carbon trading that requires Authorization and Corresponding Adjustments will require relevant businesses to submit applications for recommendations to the Minister, enclosing relevant cooperation documents that address GHG emissions offsetting. Ultimately, any parties that engage in GHG emissions offsetting, including business actors, must submit reports that address their activities (e.g. the implementation of GHG emissions offsetting, benefit-sharing agreements and follow-ups to public complaints) to the Minister and relevant governor or mayor/regent (in line with their jurisdictions).

## 22. Regulation of the Minister of Forestry [No. 7 of 2026](#) on the Amendment to Regulation of the Minister of Forestry [No. 27 of 2025](#) on the Utilization of Environmental Services in Nature Reserves, Nature Conservation Areas, and Hunting Parks

Enforcement Date: 21 April 2026

### Summary:

- The Amendment simplifies carbon trading requirements by removing several compliance conditions that had previously been imposed, including: 1) Prohibition on the trading of carbon stock; and 2) Restrictions on the transfer of carbon credit ownership. The Amendment also removes various requirements relating to Environmental, Social and Governance (“ESG”) certification and workforce competency, including the obligation for business actors to demonstrate ESG compliance through certification and to employ certified personnel in order to engage in conservation, carbon trading and Carbon Economic Value (*Nilai Ekonomi Karbon/NEK*)-related activities.
- The Amendment also provides that any carbon trading that is undertaken through greenhouse gas emissions offsetting mechanisms cannot be conducted by business license holders in relation to: 1) The fulfilment of mandatory obligations; 2) Watershed rehabilitation activities; 3) Activities related to corporate social responsibility; and/or 4) Cooperation agreements for strategic development and functional reinforcement within conservation areas, including nature reserves, conservation areas and hunting parks.

### 23. [Draft Bill](#) on Climate-Change Management

Enforcement Date: -

Summary:

- This new Draft Bill establishes an integrated climate-change management framework, which will be implemented through specific planning, control, monitoring and law enforcement stages. The planning stage involves the drawing up of a climate-change inventory and the preparation of a Tiered Climate Change Management Plan (*Rencana Pengelolaan Perubahan Iklim/RPPI*).
- The Draft Bill further introduces Carbon Economic Value (*Nilai Ekonomi Karbon/NEK*) as a primary instrument that will be used in relation to climate-change controls and which encompasses carbon trading, results-based payments and carbon levies, as well as various other evolving mechanisms. The new framework also introduces the Climate Change Management Agency (*Badan Pengelolaan Perubahan Iklim/BPPI*) as the body with the primary authority over the formulation of relevant regulatory mechanisms.
- The Draft Bill is also set to strengthen overall supervision and enforcement through mandatory monitoring, which will have to be undertaken by both central and regional governments. Supervision will also be reinforced through the imposition of administrative sanctions, which may extend to the revocation of environmental permits. Finally, the new framework incorporates a number of provisions that specifically address public participation and dispute resolution, thereby broadening regulatory exposure for business actors.

### 24. Decree of the Minister of Marine Affairs and Fisheries [No. 25 of 2026](#) on Guidelines for Determinations of Blue Carbon Management Locations

Enforcement Date: 15 April 2026

Summary:

- This Decree establishes a set of technical guidelines for determining blue carbon management locations in order to support Indonesia's Nationally Determined Contribution (NDC) target and the implementation of carbon economic value (*Nilai Ekonomi Karbon/NEK*) mechanisms. These guidelines should help to ensure that emissions reduction contributions from blue carbon ecosystems are scientifically measurable, transparent and in line with international carbon market standards.
- The Decree mandates that any potential blue carbon management locations must be evaluated based on five specific criteria: 1) Their positions within existing spatial and zoning plans; 2) Land status and legality; 3) Socio-economic support; 4) Biophysical conditions, with a specific focus on accessibility and areas at risk of degradation or increased emissions; and 5) Synergy with other activities in order to enhance resource efficiency and benefits.

## General Financial Services

### 25. [Draft Regulation](#) of the Financial Services Authority on Financial Groups

Enforcement Date: -

Summary:

- In essence, this Draft Regulation addresses various aspects and requirements that apply to financial conglomerates that do not meet the criteria for holding companies of conglomerates (“**Financial Groups**”). These Financial Groups may be formed by at least two Financial Services Institutions (*Lembaga Jasa Keuangan* – “**LJK**”) and may be classified in the following categories: 1) Sectoral Financial Groups (e.g. specifically comprising LJK within a banking, insurance or capital market sector); or 2) Cross-Sectoral Financial Groups (i.e. comprising LJK that span several financial services sectors).
- The Draft Regulation affirms that the structure of Financial Groups breaks down as follows: an LJK that is appointed as coordinator within the group (“**Coordinating Entity**”) and relevant members of the Financial Group. The appointment of a Coordinating Entity is mandatory and said entity must satisfy the following criteria: 1) Must have the largest amount of total assets; and/or 2) Must implement good quality risk management within the Financial Group. The appointment of any Coordinating Entity must be approved by the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”).
- The Draft Regulation requires all appointed Coordinating Entities to identify, assess and monitor any risks that are associated with intra-group transactions (e.g. intra-group loans, asset transfers, product/service sales and/or risk transfers) and credit for the entire group. Furthermore, the Coordinating Entity is also required to develop manuals and policies that specifically address risk measurement, which should include the establishment of risk appetite and tolerance levels.
- The Draft Regulation also requires Financial Groups to establish corporation charters, which should outline the relevant group structures, as well as standardized protocols for intra-group transactions, confidentiality and collective oversight.

## Land & Property

26. Circular of the Director-General of Governance and Risk Control [No. 01/SE/Dt/2026 of 2026](#) on Technical Guidelines for the Implementation of the Self-Help Housing Assistance Program

Enforcement Date: 13 March 2026

### Summary:

- The Circular provides that the self-help housing assistance program, including the Self-Help Housing Assistance Program (*Bantuan Stimulan Perumahan Swadaya/BSPS*), housing-based livelihood assistance and housing maintenance assistance, may be organized in cooperation with bank/postal institutions, subject to specific eligibility requirements. Said requirements include the ability to provide Cash Management System (CMS) services capable of facilitating monitoring of fund transfers from beneficiary accounts to material suppliers and/or construction workers.

27. Decree of the Minister of Housing and Residential Areas [No. 23/KPTS/M/2026 of 2026](#) on Sales Prices, Floor Areas, Interest Rates and Home Ownership Credit/Financing Terms for Apartment Units Through the Implementation of Housing Credit/Housing Financing Liquidity Facilities

Enforcement Date: 5 April 2026

### Summary:

- This Decree mandates the following specific limits and rates, which are being aimed at ensuring affordability and standardized living conditions for the target demographic: 1) Floor Areas: Apartment units must have a minimum floor area of 21 m<sup>2</sup> and a maximum ceiling area of 45 m<sup>2</sup>; 2) Interest Rates: The fixed interest rate (or margin) for these units is set at 6% per year; 3) Financing Terms: The maximum period for credit or housing ownership financing is set at 30 years; and 4) Sales Prices: The specific maximum selling prices for these types of units are detailed under the Appendix to the Decree. It should be noted that any credit agreements that were already executed prior to this Decree taking

effect will remain valid under their original terms until the relevant credit has been fully paid off.

28. [Draft Regulation](#) of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency on the Handling and Settlement of Land Cases

Enforcement Date: -

Summary:

- Through the incorporation of organized land crimes subject to criminal penalties (“**Land Mafia Cases**”) into the scope of general land disputes, conflicts and cases (collectively referred to as “**Land Cases**”), this Draft Regulation stipulates that Land Mafia Cases will be processed and settled through a newly established Land Mafia Task Force (“**Task Force**”), which will operate at the central and regional levels. Overall, procedures for the handling of Land Mafia Cases break down as follows: 1) A coordinating meeting is held between the Central Task Force and the relevant Regional Task Force; 2) A pre-operation coordination meeting is held; 3) Land Mafia Case handling operations are undertaken; 4) Land Mafia Case handling operations are supervised, monitored and evaluated; and 5) Land Mafia Case processing operation result reports are submitted and disseminated.
- While retaining the seven core phases associated with the processing and settlement of Land Cases, the Draft Regulation now specifies the applicable phases that are involved in the processing of moderate and minor cases. Furthermore, the Draft Regulation also affirms that land dispute and conflict cases may ultimately be reassessed if new, decisive documents or data are discovered that were not previously available.

## Manufacturing & Industry

29. Regulation of the Minister of Industry [No. 4 of 2026](#) on the Amendment to Regulation of the Minister of Industry [No. 2 of 2025](#) on the Mandatory Implementation of the Indonesian National Standard for Refined Granulated Sugar

Enforcement Date: 11 March 2026

Summary:

- This Amendment introduces a new alternative certification scheme to the existing Type 5 certification scheme previously set out under Regulation of the Minister of Industry [No. 2 of 2025](#) (“**Regulation 2/2025**”), specifically Type 1b certification. This new scheme should ensure better compliance with the mandatory standards that apply to refined granulated sugar. While Type 5 certification involves five-yearly production process auditing, Type 1b certification is limited to supplies of industrial raw materials and relies on quality testing for each production lot or batch. Type 1b certification is also subject to the following stricter limitations: 1) Refined granulated sugar may not be sold or transferred to any other parties; and 2) Certificates may only list a single product brand.
- Under the new Amendment, official representatives of overseas manufacturers are now permitted to appoint more than one representative, provided that they are able to meet the applicable requirements, i.e. must possess a sales and purchase agreement and a letter of recommendation issued by the Director-General at the Ministry of Industry. Logistically, the Amendment also relaxes authorization for the use of warehouses that are controlled by importers if they appoint any third parties during the import process.
- Finally, the Amendment also streamlines the contract manufacturing framework by eliminating provisions that specifically address brand cooperation (*kerja sama merek*), as were previously featured under the framework of Regulation 2/2025. Instead, all arrangements have now been centralized under a single contract manufacturing mechanism (*maklun*), under which Indonesian National Standard (*Standar Nasional Indonesia/SNI*) certification is held by relevant contracted manufacturers. In this regard, providers of overseas contract manufacturing are still required to appoint Indonesian representatives who will act as their brand licensees.

30. Regulation of the Minister of Industry [No. 5 of 2026](#) on Centers for the Supply of Raw Materials and/or Auxiliary Materials

Enforcement Date: 26 March 2026

Summary:

- The required criteria and mechanism for designation as raw material and/or auxiliary material (collectively referred to as “**Materials**”) supply centers (“**Supply Centers**”) have now been revised through the introduction of a requirement to be a designated legal entity domiciled in Indonesia. Furthermore, the scope of imports and distribution obligations has also been revised. In addition, it has also now been clarified that a minimum of five small- and medium-scale industries (*Industri Kecil dan Industri Menengah – “IKM”*) must be served by Supply Centers, must bring their operations into line with relevant commodity groups and must submit recent industrial data. Said IKM should also comply with various updated administrative requirements regarding data input and submissions of supporting documents.
- An important mechanism for Materials external to the commodity balance has also been introduced and involves verifications of IKM capabilities (*Verifikasi Kemampuan IKM - “VIKM”*). These verifications will require the submission of data on IKM contracts, Material needs and stock, as well as various types of supporting documents. The verification process will be completed in line with a specified timeframe, resulting in a report that will subsequently serve as the basis for import realizations and subsequent distribution to IKM based on contracts.
- The available types of administrative sanctions have also been revised through the addition of recommendations for the revocation of verification results and import licenses. However, the previously available sanction of the suspension of importer identification numbers has now been removed. Meanwhile, the previously applicable sanctions of written reprimands and revocation of designation have been retained but may also now be imposed upon any verification agencies that fail to comply with reporting and implementation requirements.

31. Regulation of the Minister of Industry [No. 6 of 2026](#) on the Implementation of the Indonesian National Qualifications Framework Within the Electronic Equipment Industrial Sector

Enforcement Date: 26 March 2026

Summary:

- This new Regulation outlines the Indonesian National Qualifications Framework (*Kerangka Kualifikasi Nasional Indonesia – “KKNI”*) as it now applies within the electronic equipment industrial sector and will serve as a reference framework during the implementation of training, certification and/or the development of human resources by the electronic equipment industrial sector. In essence, the applicable KKNI comprise three qualification levels (i.e. Levels 2, 3 and 4), with each level corresponding to a wide range of competency units, activities and roles, as detailed under the Appendix to the Regulation.

32. Regulation of the Director-General of Metal, Machinery, Transportation Equipment and Electronics Industry at the Ministry of Industry [No. 2 of 2026](#) on the Amendment to Regulation of the Director-General of Metal, Machinery, Transportation Equipment and Electronics Industry [No. 6 of 2025](#) on the Detailed Main Components of Goods Within the Metal, Machinery, Transportation Equipment and Electronics Industry Sector for Calculations of Domestic Component Levels

Enforcement Date: 12 March 2026

Summary:

- This Regulation has now revised the list of detailed main components of goods within the metal, machinery, transportation equipment and electronics industry sector that should be used in order to complete calculations of domestic component levels, as originally outlined under Regulation of the Director-General of Metal, Machinery, Transportation Equipment and Electronics Industry [No. 6 of 2025](#) (“**Regulation 6/2025**”). In terms of the Metal Industry sector, several Indonesian Standard Industrial Classification (*Klasifikasi Baku*

*Lapangan Usaha Indonesia - "KBLI"*) codes have been newly included, specifically: 1) KBLI 24310: Iron and Steel Casting Industry; 2) KBLI 24320: Non-Ferrous Metal Casting Industry; and 3) KBLI 25910: Forging, Pressing, Stamping and Forming of Metal, Powder Metallurgy.

- Meanwhile, for the Machinery and Agricultural Machinery Industry sector, the new KBLI codes include the following: 1) KBLI 26511: Manual Measuring and Testing Instruments Industry; 2) KBLI 27330: Cable Equipment Industry; and 3) KBLI 28199: Other Types of General-Purpose Machinery Industry. For the Maritime, Transportation Equipment and Defense Equipment Industry sector, the new KBLI codes include the following: 1) KBLI 29200: Motor Vehicle Body (*karoseri*) Industry for Four-or-More-Wheeled Motor Vehicles and Trailers; 2) KBLI 29300: Parts and Accessories Industry for Four-or-More-Wheeled Motor Vehicles; and 3) KBLI 30112: Offshore Structures and Floating Structures Industry.
- Finally, the newly-added KBLI codes for the Electronics and Telematics Industrial sector include the following: 1) KBLI 18112: Specialized Printing Industry (Security Cards); 2) KBLI 22209: Other Types of Plastic Goods Industry; and 3) KBLI 26199: Other Electronic Components and Boards Industry.

## Monetary & Payment System

### 33. Regulation of Bank Indonesia [No. 3 of 2026](#) on Rupiah Banknotes and Coins

Enforcement Date: 31 March 2026

Summary:

- The enactment of this new Regulation has resulted in the simultaneous repeal and replacement of Regulation of Bank Indonesia (“BI”) [No. 21/10/PBI/2019 of 2019](#) on Rupiah Currency Management (“**Regulation 21/2019**”). In essence, this new framework has now expanded the available types of rupiah currency, as originally outlined under Regulation 21/2019, from rupiah banknotes and rupiah coins to also include digital rupiah. However, it should be noted that provisions that specifically address digital rupiah will be further regulated under a forthcoming Regulation of BI.
- It should also be noted that under the new Regulation, the types of sanctions that may be imposed on any banks that violate the obligation to ensure that rupiah banknotes and coins that are used during deposit activities do not contain any currency of doubtful authenticity have been revised. The new sanctions range from administrative sanctions, specifically an obligation to pay 10 times the total nominal values of any counterfeit rupiah that are discovered to written reprimands and fines of Rp. 1 million per banknote and per coin of counterfeit rupiah. Said sanctions will come into force on 1 January 2027.
- In addition, the new Regulation also stipulates several obligations and prohibitions that banks must comply with whenever offering cash deposit and withdrawal services through BI. The new framework also mandates the imposition of administrative sanctions and restrictions on the provision of services in response to any violations of the following requirements: 1) Must ensure the conformity of all deposited monies; 2) Must deposit and/or withdraw monies in line with Bank Indonesia’s operational cash-service hours; and 3) Must not engage in any activities other than deposits and/or withdrawals within BI office premises.

34. Regulation of the Bank Indonesia Board of Governors [No. 4 of 2026](#) on the Amendment to Regulation of the Bank Indonesia Board of Governors [No. 18 of 2025](#) on Criteria and Requirements for and the Use of Securities During Monetary Operations

Enforcement Date: 17 March 2026

Summary:

- In addition to the existing list of eligible securities, as set out under Regulation of the Bank Indonesia (“BI”) Board of Governors [No. 18 of 2025](#), the Amendment has now expanded the scope of the framework to include a number of additional instruments, such as BI foreign-currency-denominated securities (*Sekuritas Valuta Asing Bank Indonesia* – “**SVBI**”) and BI foreign-currency debt instruments (*Surat Utang Valuta Asing Bank Indonesia* – “**SUVBI**”), as well as foreign-currency-denominated conventional government bonds (*Surat Utang Negara* – “**SUN**”) and sharia-compliant government securities (*Surat Berharga Syariah Negara* – “**SBSN**”) that are issued domestically. This new Regulation also establishes a new transaction mechanism that has been specifically tailored to SVBI (i.e. Conventional Repo in Foreign Currency) and SUVBI (i.e. Liquidity Management Transactions Based on BI Sharia Principles in Rupiah [*Transaksi Pengelolaan Likuiditas Berdasarkan Prinsip Syariah BI dalam Rupiah/PASBI*] in foreign currency).
- The Amendment further sets out relevant repurchase/return requirements for these types of securities. These requirements generally impose longer minimum remaining maturities for foreign-currency instruments in order to address settlement complexities. Said maturities break down into at least three business days for SVBI/SUVBI and four business days for domestically issued foreign-currency SUN/SBSN.

35. Regulation of the Bank Indonesia Board of Governors [No. 7 of 2026](#) on the Amendment to Regulation of the Bank Indonesia Board of Governors [No. 11 of 2024](#) on Foreign Exchange Market Transactions

Enforcement Date: 1 April 2026

Summary:

- The Amendment revises the regulatory framework that governs foreign exchange by strengthening risk management and aligning it with evolving market practices. The revised framework also adjusts a number of transaction thresholds, removes certain derivative transaction instruments and also clarifies the scope of structured products. Furthermore, the Amendment enhances flexibility by allowing additional supporting agreements to be drawn up and introducing mechanisms such as dynamic hedging.
- The Amendment imposes stricter operational and compliance requirements, particularly in relation to hedging timelines, underlying transaction documentation and reporting processes. The Amendment also introduces clearer rules on cover hedging, including time limits and verification requirements. Meanwhile, the new framework establishes a more defined sanctions regime while refining certain prohibitions and exemptions that apply to banks.
- It should be noted that the Amendment also sets out a number of transitional arrangements that should ensure the smooth implementation of the new rules. In this regard, all existing transactions will be processed in line with the original Regulation until their maturity, while limited relief will be granted for specific spot transactions and reporting corrections up until 31 July 2026.

36. Regulation of the Bank Indonesia Board of Governors [No. 8 of 2026](#) on the Third Amendment to Regulation of the Bank Indonesia Board of Governors [No. 21/28/PADG/2019](#) on the Monitoring of the Foreign Exchange Traffic Activities of Banks and Customers

Enforcement Date: 1 April 2026

Summary:

- This Third Amendment has now lowered the value thresholds for foreign-exchange traffic (*Lalu Lintas Devisa* – “**LLD**”) in the form of outgoing transfers of funds that are completed in foreign currencies (“**Outgoing Transfers**”). Furthermore, all such Outgoing Transfers must be accompanied by relevant supporting documents that specifically relate to LLD

transactions (“**Supporting Documents**”) if they are of equivalent value to US\$ 50,000 or above. Previously, the value threshold for mandatory Supporting Documents was set at an equivalent value of US\$ 100,000 and above for Outgoing Transfer transactions.

- Under this Third Amendment, any Outgoing Transfers that are valued in the US\$ 50,000 - US\$ 100,000 range and that are completed between 1 April 2026 and 30 April 2026 may be covered by Supporting Documents that take the form of letters that are issued by Customers and that stipulate the relevant dates, nominal amounts and underlying purposes of said Outgoing Transfer transactions. However, it should be noted that full sets of Supporting Documents, as outlined comprehensively under Appendix II to the Third Amendment, must be provided by Customers by a deadline of 31 July 2026.

## Natural Resources

### 37. Regulation of the Government [No. 7 of 2026](#) on the Implementing Regulation to Law [No. 22 of 2019](#) on Sustainable Agricultural Cultivation Systems

Enforcement Date: 9 February 2026

Summary:

- This Regulation affirms that any state-controlled land that is used for agricultural cultivation purposes will be subject to a maximum land area limit of 10,000 hectares for foreign investments for one single type of food crop. However, this land area limit may be doubled for any land areas that are located within the region of Papua.
- Business actors may change the types of crops or animals that they organize on state-controlled land, provided they first secure approvals from the Minister of Agriculture (“**Minister**”) and meet certain criteria, including the following: 1) Must not disrupt any national food production plans; 2) Must be aimed toward increasing national food production; 3) The relevant commodities must have been set as national priority commodities by the government; 4) The relevant commodities must have high economic

values; and/or 5) The relevant commodities must have the potential to increase state foreign exchange.

- It should be noted that this new framework prohibits any individuals or entities from abandoning agricultural land for periods longer than two years. Any failure to comply with this requirement will result in the imposition of administrative sanctions, including license revocations.
- Businesses may engage in any of the following activities in order to secure quality plant seeds: 1) Discovery and/or assembly of superior varieties or lines; and/or 2) Introduction. In this regard, this Regulation affirms that any parties that are planning to introduce new seeds must first secure official permits from the Minister and should subsequently draw up reports and submit samples to the gene bank. Furthermore, all distributed seeds (e.g. food plants, horticultural, plantation and animal feed plants) that are produced domestically and/or imported from abroad must be certified, meet proper quality standards and be adequately labeled.

38. Regulation of the Government [No. 8 of 2026](#) on the Amendment to Regulation of the Government [No. 23 of 2021](#) on the Organization of Forestry

Enforcement Date: 2 March 2026

Summary:

- In an effort to encourage and enhance competitiveness and economic growth within the Batam Free-Trade Zone and Free Port (*Kawasan Perdagangan Bebas dan Pelabuhan Bebas – “KPBPB”*), this Amendment now affirms that the Minister of Forestry will work with the Head of the Batam KPBPB Development Authority during the implementation of the following matters within Batam KPBPB: 1) Forestry planning; 2) Amendments to forest area designations and forest area functions, forest area utilization and forest planning; 3) Preparation of forest management and utilization plans; 4) Management of social forestry; and 5) Protection and supervision of forest areas.

39. Regulation of the President [No. 14 of 2026](#) on the Accelerated Provision of Post-Harvest Infrastructure Within the Context of National Food Security

Enforcement Date: 11 March 2026

Summary:

- This Regulation affirms that post-harvest infrastructure (*Infrastruktur Pascapanen* - “**IPP**”) should be provided by the BULOG Public Company (“**Perum BULOG**”). Said IPP should be introduced gradually in order to anticipate the 2026 harvest season and should comprise various types of facilities and infrastructure (e.g. procurement, management, distribution and services). Moreover, this Regulation also introduces several classifications of IPP that are based on the following aspects: 1) Land status (i.e. ownership of any land that is utilized in relation to IPP); and 2) Management methods (i.e. direct management by Perum BULOG and management by Regional Governments, with related operational and supervisory systems being set by Perum BULOG based on cooperation or contractual agreements).
- IPP provision comprises the following activities: 1) Renovation or revitalization; 2) Establishment of infrastructure; 3) Addition of facilities; and 3) Purchases. Furthermore, this new framework also affirms that IPP provision should be implemented in the following phases: 1) Initial planning; 2) Financial feasibility study; 3) Selection of consultant service providers; 4) Selection of IPP provider; and 5) Implementation, supervision and reporting of IPP provision.
- In terms of the aforementioned selection of consultant service providers, this Regulation stipulates that said providers comprise planning, supervisory, project management and/or construction management consulting services. The selection of said providers should involve direct appointments that prioritize State-Owned Enterprises (*Badan Usaha Milik Negara* – “**BUMN**”) and their subsidiaries. However, other service providers with good performance records and previous cooperation histories with Perum BULOG will remain eligible to be appointed as consultant service providers.
- Any businesses that participate in the provision of IPP should ensure that relevant applicable business permits are secured, including: 1) Conformity of Space Utilization Activities (*Kesesuaian Kegiatan Pemanfaatan Ruang/KKPR*); 2) Environmental Impact

Assessments (*Analisis Mengenai Dampak Lingkungan /AMDAL*) or Environmental Management and Environmental Monitoring Efforts (*Upaya Pengelolaan Lingkungan Hidup dan Upaya Pemantauan Lingkungan Hidup/UKL-UPL*); 3) Building Construction Approvals (*Persetujuan Bangunan Gedung/PBG*); 4) Building Worthiness Certificates (*Sertifikat Laik Fungsi/SLF*); and 5) Operational Worthiness Certification (*Sertifikat Laik Operasi/SLO*).

## Non-Banking Financial Services

### 40. [Draft Regulation](#) of the Financial Services Authority Board of Commissioners on Business Plans for Microfinance Institutions

Enforcement Date: -

Summary:

- The Draft Regulation requires all Microfinance Institutions (*Lembaga Keuangan Mikro - "LKM"*) to draw up realistic business plans. Said business plans should be prepared by the boards of directors of LKM before being approved by their boards of commissioners. Business plans should cover strategic, operational, financial and organizational aspects in a comprehensive manner, including prior performance evaluations and future development plans.
- The Draft Regulation further requires LKM to draw up realization reports after they implement their business plans ("**Realization Reports**"). Realization Reports should include the following components, among others: achievement of business plan, deviation analysis, follow-up actions, and financial ratios and specific accounts.
- The Draft Regulation also sets clear timelines for business plan and Realization Report submissions, adjustments and amendments. All documents must be submitted through the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) online data communications system, while offline submissions are only permitted during system disruptions.

41. [Draft Regulation](#) of the Financial Services Authority on Assessments of the Soundness Levels of Financing Institutions, Venture Capital Companies, Microfinance Institutions and Other Types of Financial Services Institutions

Enforcement Date: -

Summary:

- If it ultimately comes into force, then this new Draft Regulation will simultaneously repeal and replace Regulation of the Financial Services Authority [No. 28/POJK.05/2020 of 2020](#) (“**Regulation 28/2020**”) on Assessments of the Soundness Levels of Non-Bank Financial Services Institutions (*Lembaga Jasa Keuangan Non-bank – “LJKNB”*). In essence, the Draft Regulation revises the specific focus of companies that are subject to the provisions outlined therein from LJKNB, which include insurance companies, pension funds and financing companies, to financing institutions, venture-capital companies, microfinance institutions and other types of financial services institutions, including infrastructure financing companies and providers of information technology-based, peer-to-peer lending services (collectively referred to as “**PVML**”).
- Furthermore, the Draft Regulation has also revised the scope of the applicable assessment factors for assessments of the soundness levels of PVML based on each specific line of business. For example, the soundness-level assessment factors for financing companies, infrastructure financing companies and venture-capital companies must include good corporate governance, risk profile, profitability and capital factors, which are in essence similar to the factors set out under Regulation 28/2020. Meanwhile, for microfinance institutions, the scope of the soundness-level assessment factors should include capital and solvency, asset quality, profitability, liquidity and management factors.
- A similar change is also set for introduction in terms of the various factors that must be taken into consideration during assessments of the risk-profile factor, which are now set to be divided up based on the scale of a given company’s business, specifically large-scale, medium-scale and small-scale. For example, microfinance institutions that operate large-scale businesses must address six specific risk factors, which range from credit risk to reputational risk. Meanwhile, microfinance institutions that operate at the medium-scale

and small-scale must only address three specific risk factors, i.e. credit risk, operational risk and liquidity risk.

## Pharmacies, Health Industry, and Foods & Drugs Standards

### 42. Regulation of the President [No. 13 of 2026](#) on Health Management

Enforcement Date: 11 March 2026

Summary:

- Upon entering into force, this new framework officially repealed and replaced Regulation of the President [No. 72 of 2012](#) (“**Regulation 72/2012**”). In essence, this new Regulation establishes a comprehensive health management framework that integrates the governance of healthcare initiatives and resources across all levels of government, including central, provincial, regency/city and village-level governments.
- This Regulation affirms that the government should formulate and establish various priority policies and priority performance indicators, which will subsequently be used as health development targets as a part of various national plans. Said plans include a Health Sector Master Plan, which will serve as the primary national planning and budgeting document within this area and which will be drawn up to reflect national long-term development goals.
- This new framework also mandates the creation of a formal Health Sector Coordination Forum that will work to synchronize policies between various ministries, agencies and stakeholders in an effort to accelerate health development. Furthermore, this framework also requires the government to encourage participation from the general public and the private sector so that adequate coverage and the safety of all healthcare services can be guaranteed.

### 43. Regulation of the Minister of Health [No. 3 of 2026](#) on Disease Control

Enforcement Date: 11 March 2026

Summary:

- This Regulation establishes a comprehensive and unified framework for disease control across Indonesia that is in line with Law [No. 17 of 2023](#) on Health (“**Law 17/2023**”), as well as Regulation of the Government [No. 28 of 2024](#) on the Implementing Regulation to Law 17/2023. This new framework introduces key reforms such as the “One Health” approach to communicable diseases and a more structured immunization program that introduces a distinction between government-mandated immunization (i.e. routine, additional and travel-related immunization) and independent immunization.
- The new Regulation also strengthens controls over Sugar, Salt and Fat (*Gula, Garam dan Lemak* – “**GGL**”) through an expanded set of labeling requirements that now encompass maximum GGL thresholds and mandatory nutritional disclosures across various media, including menus, packaging and promotional materials for ready-to-eat processed foods. The new framework also introduces various restrictions on the advertising, promotion and sponsorship of products that exceed the imposed GGL limits, particularly in sensitive locations and in relation to vulnerable groups such as children.
- In addition, the new Regulation also updates the Matra health program by integrating it into a broader environmental health and disaster response framework. The new framework also now recognizes climate change as a key health risk factor. As a result, healthcare service facilities will now be required to implement both mitigation and adaptation strategies in order to address climate-related impacts upon public health.

44. Regulation of the National Agency of Drug and Food Control [No. 5 of 2026](#) on the Supervised Management of Drugs and Drug-Related Substances at Pharmaceutical Service Facilities and Other Facilities

Enforcement Date: 6 April 2026

## Summary:

- In comparison with Regulation of the National Agency of Drug and Food Control [No. 24 of 2021](#) on the Supervised Management of Drugs, Drug-Related Substances, Narcotics, Psychotropics and Pharmaceutical Precursors at Pharmaceutical Service Facilities (“**Regulation 24/2021**”), this new framework has now expanded the scope of regulated drugs to include drugs that may be obtained with a prescription, including narcotics, psychotropics and hard drugs, and/or drugs that may be obtained without a prescription, including limited over-the-counter drugs and over-the-counter drugs. Limited over-the-counter drugs include drugs that contain pharmaceutical precursors. While retaining the obligation for distribution permits to be secured for all drugs that are dispensed through pharmaceutical service facilities, as originally outlined under Regulation 24/2021, the new Regulation also now clarifies that pharmaceutical service facilities, which include hospital pharmacies, community health centers, clinics and pharmacies, as well as other types of facilities, including drug stores, hypermarkets, supermarkets and minimarkets, must secure appropriate business licenses.
- Moreover, while retaining most of the drug and drug-substance management activities that are undertaken at pharmaceutical service facilities, as outlined under Regulation 24/2021, the new Regulation also now includes compounding activities. It should be noted that the Regulation also stipulates the scope of drug management activities at other types of facilities and describes various aspects that are similar to drug and drug-substance management at pharmaceutical service facilities, specifically ranging from procurements to reporting.
- It should be noted that the new framework also revises the various forms of administrative sanctions that may be imposed upon any pharmaceutical service facilities or other types of facilities that violate its provisions. Said sanctions now take the form of warnings, stern warnings and/or temporary suspensions of activities. However, it should be noted that, based on the results of supervisions, pharmaceutical service facilities and other types of facilities may also be subject to recommendations for the revocation of their business licenses.

45. Decree of the Minister of Health [No. HK.01.07/MENKES/301/2026 of 2026](#) on the Affixation of Nutritional Labels and Health Information to Ready-to-Eat Processed Food Products

Enforcement Date: 14 April 2026

Summary:

- This Decree officially mandates the affixation of nutritional labels and health warnings in line with the new Nutri-Level classifications to ready-to-eat processed food products, particularly beverages (“**Beverage Products**”). This new mandate will be implemented gradually and will initially target large-scale businesses that are involved in the manufacture and/or distribution of Beverage Products. In this regard, the new Decree affirms that the affixation of Nutri-Level information remains voluntary in nature but will become mandatory within two years of the government introducing official sugar, salt and fat (*Gula, Garam dan Lemak* – “**GGL**”) thresholds for processed food products.
- The various Nutri-Level classifications that will apply to Beverage Products break down into four distinct tiers (ranging from Level A to Level D) based on their GGL content per 100 ml of product. Level A represents the most nutritionally favorable classification, while Level D indicates products that contain the highest GGL levels. This Decree further affirms that Nutri-Level information should be affixed based on self-declarations that are submitted by relevant businesses and that specifically address the GGL content of their Beverage Products, as determined through government-owned or other accredited laboratories.
- This Decree mandates that Nutri-Level information should be printed in information media relating to Beverage Products (e.g. menus, retail packaging and/or brochures) in line with certain affixation requirements and layout arrangements (e.g. must be printed using full letters, must be indicated by highlighting the letter that reflects the highest GGL content percentage and must be easily readable). This Decree also provides a number of illustrative examples that address the proper affixation of Nutri-Level information to Beverage Products.

46. [Draft Decree](#) of the Head of the National Agency of Drug and Food Control on Guidelines for the Verification of Analytical Methods for Microbial Enumeration Tests and Tests for Specific Microorganisms in Drugs and Drug

Enforcement Date: -

Summary:

- This Draft Decree establishes a technical verification framework that will now be used in order to ensure that compendial microbiological methods remain suitable under actual laboratory conditions. This new framework takes into account variables such as personnel competency, equipment, reagents and product composition. Verifications are mandatory in specific circumstances, including the introduction of any new products or formulations, changes to testing procedures, use of new instruments or facilities, or any modifications that may ultimately affect microbial growth or detection.
- This Draft Decree sets out three primary validated plate count methods (pour and spread plate), membrane filtration ( $\leq 0.45 \mu\text{m}$ ) and most probable number, each with specific applicability depending on sample characteristics. Verifications involve multi-stage testing, including preliminary testing (which encompasses the use of standard strains such as *S. aureus*, *P. aeruginosa*, *B. subtilis*, *C. albicans* and *A. brasiliensis*), negative controls and media fertility testing with recovery criteria within the 50% - 200% range. Method suitability testing requires microbial recovery within a twofold range of controls, alongside mandatory neutralization procedures (chemical, dilution or filtration) in situations where antimicrobial activity is present, with validation of both neutralizer effectiveness and non-toxicity.
- For specified pathogens (e.g. *E. coli*, *Salmonella*, *P. aeruginosa*), the Draft Decree prescribes stepwise verification procedures which include enrichment, selective cultivation and subculture through differential media, with defined incubation conditions and characteristic colony identification (e.g. red colonies on MacConkey Agar for *E. coli*). Relevant media must also meet certain fertility, selectivity and indicative performance criteria, while method suitability must confirm reliable detection under test conditions, including neutralization where required. The Draft Decree also sets out various general

microbiological acceptance limits for non-sterile products (e.g. total aerobic counts and yeast/mold thresholds), thereby ensuring standardized interpretations of test results.

## Profession

47. Circular of the Director-General of Financial Sector Stability and Development [No. SE-1/SK/2026 of 2026](#) on Procedures for the Implementation of QR Codes in Valuation Reports

Enforcement Date: 13 April 2026

### Summary:

- This Circular affirms that public appraisers should submit valuation report data to the Public Appraisal Services Office (*Kantor Jasa Penilai Publik – “KJPP”*) via an online system. Said report data should include dedicated sets of QR code data (e.g. report numbers and dates, the identities of appraisers, client details, tax identification information, purposes of valuations, object classifications, bases for valuations and conclusions), as well as supporting report and comparable data, and should enable the standardized digital verification and traceability of issued reports.
- Upon completion of a given submission, the system will generate a QR code that must be affixed to the same page as the appraiser’s signature, with data being automatically locked within seven calendar days and access for corrections being limited to one-time only under specific conditions. In this regard, corrections must be completed within three days. Any revisions that are made to a given valuation report will require the resubmission and issuance of a new QR code (which will invalidate the previous code). Furthermore, stakeholders may verify the authenticity of their reports through QR scanning or via the official platform, thereby ensuring the integrity and auditability of controlled data, which will become effective as of 13 April 2026.

48. Circular of the Director-General of Financial Sector Stability and Development [No. SE-2/SK/2026 of 2026](#) on Procedures for the Submission of Annual Professional Financial Reports for the 2026 Reporting Period

Enforcement Date: X

Summary:

- This Circular is currently serving as a set of guidelines that address the following five main categories of financial professionals and the submission of their annual reports: 1) Public Accounting Firms (*Kantor Akuntan Publik – “KAP”*); 2) Public Appraisal Service Offices (*Kantor Jasa Penilai Publik – “KJPP”*); 3) Actuarial Consulting Offices (*Kantor Konsultan Aktuaria – “KKA”*); 4) Public actuaries (appointed as company actuaries or actuaries who are not partners in any KKA); and 5) Tax consultants. Said financial professionals must submit their annual reports for the 2025 calendar year before a deadline of 30 April 2026. However, any offices or practitioners whose business licenses or practice permits were issued during 2026 are exempt from compliance with this reporting deadline.
- Reports must be submitted exclusively through designated electronic systems, meaning that hard copies will be explicitly rejected. Any failure to submit reports correctly and on time will result in the imposition of administrative sanctions in accordance with applicable Laws. Furthermore, in order to ensure compliance with this Circular, the Ministry of Finance has provided a Help Desk (which offers both telephone and in-person consultations) and which will be open from Monday to Thursday from 09:00 to 16:00 WIB.
- Under the Appendix to the Circular, specific data composition and submission portals are detailed for each profession, including: 1) KAP: <https://sso-pppk.kemenkeu.go.id>; 2) KJPP: <https://elsa-pk.kemenkeu.go.id>; 3) KKA: <https://s.kemenkeu.go.id/LaporanTahunanAKPKKA2025>; 4) Public actuaries (individual): <https://s.kemenkeu.go.id/LaporanTahunanAKPKKA2025>; and 5) Tax consultants: <https://s.kemenkeu.go.id/LaporanTahunanKP2025>.

## Tax & Non-Tax Charges

### 49. Regulation of the Minister of Home Affairs [No. 11 of 2026](#) on the Tax Base for Motor-Vehicle Tax, Motor-Vehicle Title Transfer Duty and Heavy Equipment Tax

Enforcement Date: 1 April 2026

Summary:

- The list of objects that have been exempted from Motor-Vehicle Tax (*Pajak Kendaraan Bermotor* – “**PKB**”) and Motor-Vehicle Title Transfer Duty (*Bea Balik Nama Kendaraan Bermotor* – “**BBNKB**”) has now been simplified. In this regard, vehicles that are converted from fossil fuels are no longer explicitly listed as separate exempted objects. In addition, provisions that specifically address objects, subjects and taxpayers in relation to PKB, BBNKB and Heavy Equipment Tax (*Pajak Alat Berat* – “**PAB**”) have generally been maintained. Meanwhile, it has also been clarified that PAB will be collected externally to the One-Stop Integrated Administration System for Motor Vehicles.
- The incentive scheme has also been revised, moving from a model under which principal tax reductions were granted to certain types of functional vehicles, such as ambulances, fire trucks, sanitation vehicles and vehicles used for social and religious purposes, to a framework that focuses on battery-powered electric motor vehicles. Incentives in the form of PKB and/or BBNKB exemptions and reductions will now be available for said vehicles, including vehicles that were manufactured prior to 2026, as well as vehicles that are converted from fossil fuels to the use of electrical power.
- The PKB and BBNKB tax base has also been retained in principle. For road vehicles, this base will be calculated by multiplying the Market Values of Motor Vehicles (*Nilai Jual Kendaraan Bermotor* – “**NJKB**”) by a weighting that reflects road damage and/or environmental impact. Meanwhile, for watercraft, the tax base will be solely based on NJKB. It has also been further clarified that NJKB will serve as the basis for both PKB and BBNKB. Furthermore, in cases where vehicles are modified, the tax base will now be determined by adding NJKB to the relevant Modified Motor-Vehicle Sales Values (*Nilai Jual Modifikasi Kendaraan Bermotor/NJMKB*). Finally, the tax base for PAB will continue to rely

on the Resale Values of Heavy Equipment (*Nilai Jual Alat Berat/NJAB*) and has been updated and detailed under the Appendix to this Regulation.

50. Regulation of the Minister of Finance [No. 21 of 2026](#) on Types and Tariffs of Volatile Non-Tax State Revenue Applicable at All Non-Tax State Revenue Collecting Agencies

Enforcement Date: 21 April 2026

Summary:

- This Regulation sets out various types of volatile Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak – “PNBP”*) that are applicable across all government institutions, including: 1) Naming rights; 2) Sale of publication printing rights; 3) Revenue from remaining funds for exhibitions that are conducted by ministries/agencies; 4) Services for the provision of promotional space; and 5) Other charges related to the use/utilization of facilities or state-owned assets (i.e. loss or damage to assets/facilities, violations of usage/utilization provisions and amenities).
- The Regulation also sets out various specific tariff formulas for facility-related charges (e.g. dormitories, messes and official guesthouses), including the following: 1) Compensation for losses or damage will be calculated at 300% of the relevant acquisition values; 2) Penalties for the misuse of facilities (e.g. smoking in non-smoking areas) have been set at 200% of room tariffs; and 3) Amenity charges, including laundry fees of Rp. 50,000 or additional bed charges amounting to 50% of the lowest room tariff.

51. Regulation of the Director-General of Customs and Excise [No. PER-1/BC/2026 of 2026](#) on Excise Refunds for Damaged and Unused Excise Stamps

Enforcement Date: 16 April 2026

Summary:

- This Regulation has now clarified that if damaged excise stamps are to be deemed eligible for refunds, then they must form part of an inventory that is held by a factory or at an importer's premises. Furthermore, all refund processes will be conducted electronically through the Customs Service Computer System (*Sistem Komputer Pelayanan/SKP*), while allowing a limited fallback to manual or digital submissions in cases where the system experiences disruptions.
- The Regulation also introduces clearer procedural timelines that will now require the Director-General of Customs and Excise to issue either a refund approval (*Tanda Bukti Penerimaan Pengembalian Pita Cukai – "CK-3"*) or rejection within 10 business days of the issuance of an inspection report. The Regulation also imposes a 10-year limitation on the submission of refund claims, thereby enhancing legal certainty while restricting any exposure to protracted claims.
- From a financial standpoint, refund entitlement is conditional upon prior payment of replacement costs based on issued CK-3, with approved refunds either being offset against outstanding excise liabilities or returned in cash in cases where no such liabilities exist. Said refunds may be utilized for the following purposes: 1) Settlement of future excise liabilities; and/or 2) Cash reimbursements.

52. Regulation of the Director-General of Customs and Excise [No. PER-2/BC/2026 of 2026](#) on the Reprocessing or Destruction of Excisable Goods Made in Indonesia Within the Context of Excise Refunds

Enforcement Date: 16 April 2026

Summary:

- This Regulation mandates that processes of reprocessing or destruction should be conducted electronically through the Customs Service Computer System (*Sistem Komputer Pelayanan/SKP*), while permitting the use of manual forms and digital copies only in situations where the system becomes unavailable or experiences disruptions.

- This Regulation also requires all Notifications for the Reprocessing/Destruction of Excisable Goods and Destruction of Excise Stamps (*Pemberitahuan Pemusnahan/Pengolahan Kembali Barang Kena Cukai dan Perusakan Pita Cukai – “PBCK-3”*) to be submitted by 1 July of the fiscal year following the excise settlement year. PBCK-3 must be submitted separately based on: 1) Reprocessing that takes place within factories in accordance with the relevant excise settlement method; or 2) Destruction that is undertaken in accordance with the relevant excise settlement method.

### 53. Regulation of the Director-General of Taxes [No. PER-3/PJ/2026 of 2026](#) on Procedures for the Submission, Receipt and Processing of Tax Returns

Enforcement Date: 16 March 2026

Summary:

- This new framework repeals and replaces various provisions that specifically address procedures for the submission, receipt and processing of Tax Returns (*Surat Pemberitahuan – “SPT”*), as initially outlined under Regulation of the Director-General of Taxes (“**Director-General**”) [No. PER-11/PJ/2025](#) (“**Regulation 11/2025**”). While retaining the various core provisions that originally featured under Regulation 11/2025, this Regulation clarifies that submissions of Annual Income Tax Returns by taxpayers may be carried out for: 1) A given tax year, as submitted by taxpayers whose subjective tax obligations have existed from the beginning of the relevant tax year until the end of said tax year; and/or 2) A part of a given tax year, as submitted by taxpayers whose subjective tax obligations begin and/or end within the relevant tax year or who revise their fiscal year after securing approval from the Director-General.
- While retaining the deadline for the submission of Annual Income Tax Returns, as outlined under Regulation 11/2025, this Regulation clarifies that the types of taxpayers who may enjoy extended submission deadlines in relation to their Annual Income Tax Returns comprise: 1) Individual taxpayers who engage in business activities or independent professional services who have not yet completed their financial statements; 2) Individual taxpayers who are not engaging in any business activities or independent professional services who have not yet secured withholding tax slips from employers; and 3) Corporate

taxpayers who have not yet completed their financial statements or whose financial statements are still being audited.

- It should be noted that any notifications that outline extended deadlines for the submission of the Annual Income Tax Returns for the 2025 tax year or part of the 2025 tax year that have not yet been issued, as well as Annual Income Tax Returns of individual taxpayers that cover the 2025 tax year or part of the 2025 tax year, that were received prior to the enforcement of the Regulation and for which no tax overpayment refund decisions have been issued or no tax audit notification letters have been delivered, will be processed in line with the new Regulation.

54. [Draft Regulation](#) of the Government on the Amendment to Regulation of the Government [No. 53 of 2017](#) on Tax Treatments for Upstream Oil-and-Gas Business Activities Involving Gross-Split Production Sharing Contracts

Enforcement Date: -

Summary:

- If it ultimately comes into force, then this Draft Regulation will broaden the scope of the gross incomes of business entities or permanent establishments that engage in exploration and exploitation activities (“**Contractors**”) that derive from oil-and-gas production sharing to also include revenue from injection services and carbon storage fees.
- The Draft Regulation also incorporates costs that derive from the organization of Carbon Capture and Storage (“**CCS**”) and Carbon Capture, Utilization and Storage (“**CCUS**”) activities (e.g. closure and monitoring costs) onto the list of other operational costs met by Contractors. Furthermore, while currently, the reserve funds that are permitted to be deducted from gross incomes during calculations of taxable income are limited to funds for Abandonment and Site Restoration (ASR) only, the Draft Regulation affirms that said deductible reserve funds also extend to monitoring costs for CCS or CCUS for 10-year post-closure periods.
- Although Contractors will remain entitled to enjoy certain types of taxation facilities under the new framework during the exploration and exploitation stage up until the start of commercial production (e.g. exemption of import duty, non-collection of certain types of

value added tax and luxury goods sales tax), this Draft Regulation also clarifies that these taxation facilities will also extend to Contractors during the exploitation stage all the way through commercial production right up until the end of cooperation contracts. However, in this regard, the applicable percentage for land-and-building tax facilities will be granted based on an additional split percentage that is given to the Contractor

## Technology, Media, and Telecommunication

55. Decree of the Minister of Communication and Digital Affairs [No. 127 of 2026](#) on Electronic Information and/or Electronic Documents Containing Disinformation and/or Hate Speech

Enforcement Date: 13 March 2026

Summary:

- This Decree officially classifies electronic information and/or documents containing disinformation and/or hate speech that are disseminated through digital spaces as content that is likely to disturb the general public and cause public unrest. As such, this Decree requires all organizers of electronic systems (*Penyelenggara Sistem Elektronik* – “**PSE**”) that operate private-sector User-Generated Content (“**UGC**”) platforms (“**PSE UGC**”) to comply with all orders that are issued by the Minister of Communication and Digital Affairs (“**Minister**”) demanding that disinformation and/or hate speech content be taken down within four hours of any such orders being received.
- The aforementioned content takedown requirements, as featured under the Decree, are currently addressed under Regulation of the Minister [No. 5 of 2020](#), as amended by Regulation of the Minister [No. 10 of 2011](#) (collectively referred to as “**Regulation 5/2020**”). Broadly speaking, Regulation 5/2020 requires any prohibited electronic information and/or documents that are disseminated through online platforms to be taken down based on requests that are submitted by members of the general public or the government. Although PSE are generally given a 24-hour timeframe in which to takedown prohibited electronic information and/or documents, Regulation 5/2020 affirms that urgent content

takedown requests (concerning electronic information and/or documents that have been linked to terrorism, child pornography or content that is likely to cause a public disturbance or unrest) must be complied with immediately without any delay, specifically within four hours of any such warning being issued.

- Any PSE UGC that fail to comply with the above-outlined urgent takedown requests, including in relation to disinformation and/or hate speech content, will be subject to the imposition of administrative sanctions, specifically fines. However, any PSE UGC that are subject to said administrative fines will be entitled to file objections to the imposed fines. Details of administrative fine calculations and procedures for their imposition are specifically outlined under Decree of the Minister [No. 172 of 2024](#), as amended by Decree of the Minister [No. 522 of 2024](#).

#### 56. Decree of the Minister of Communication and Digital Affairs [No. 140 of 2026](#) on Social Networking and Social-Media Services Classified with High-Risk Profiles

Enforcement Date: 17 March 2026

Summary:

- This Decree stipulates that certain social networking and social-media services have been classified as high-risk digital platforms within the context of the requirement to meet child protection obligations, as set out under Indonesia’s electronic system governance framework. This classification applies to several major global platforms, including Instagram, Facebook, TikTok, X, Threads, Bigo Live, Roblox and YouTube.
- As a consequence of this classification, relevant Electronic System Operators (*Penyelenggara Sistem Elektronik – “PSE”*) who offer products, services and features through said platforms will now be required to implement various enhanced compliance measures, which include: 1) Establishment and public disclosure of minimum user age limits; 2) Deactivation of accounts that are operated by underage users and that do not meet the requirements; 3) Preparation of user guidelines that govern relevant account deactivation and dispute mechanisms; and 4) Periodic reporting of the implementation of said measures.

- This Decree also further stipulates that accounts operated by underage users should be deactivated in stages commencing 28 March 2026. In addition, PSE are required to complete self-assessments in line with prevailing Laws and Regulations, which may ultimately serve as the basis for further risk-profile adjustments.

57. Decree of the Minister of Communication and Digital Affairs [No. 142 of 2026](#) on Assessment Indicators for the Identification of Products, Services and Features That May Be Utilized or Accessed by Children, Technical Guidelines for Risk-Level Assessments Based on Aspects and Indicators, and Procedures for the Verification of Self-Assessment Results

Enforcement Date: 17 March 2026

Summary:

- Following the enforcement of Regulation of the Government [No. 17 of 2025](#) and Regulation of the Minister of Communication and Digital Affairs (“**Minister**”) [No. 9 of 2026](#), this Decree sets out further details of the five indicators that were originally mandated for use in identifying the accessibility of online products, services and features (collectively referred to as “**Online Services**”) that are provided by electronic systems organizers (*Penyelenggara Sistem Elektronik* – “**PSE**”) to children under 18 years of age who use or access electronic systems (“**Children**”). In this regard, the Decree affirms that satisfying one of these Child-accessibility indicators will lead to Online Services being categorized as accessible to Children. All Child-accessibility assessment results must be submitted within three business days of the completion of assessments.
- Risk-level assessments will be used in order to evaluate seven types of risks that may be potentially faced by Children who utilize Online Services. This Decree clarifies that each of these risk aspects will be assessed in relation to the following elements of Online Services: 1) Interactive mechanisms that are available between users; 2) Content distribution and recommendation systems; 3) Personal data processing mechanisms; 4) User interface designs; and 5) Other features or mechanisms that may ultimately have an impact on the safety, security and well-being of Children. This Decree further stipulates that assessed risk aspects will be classified as high-risk if the risk scores for the relevant aspects exceed 50%.

- The results of self-assessments that are completed by PSE, along with relevant supporting evidence, should be submitted to the Minister via the Director-General of Digital Space Supervision (“**Director-General**”). All submitted self-assessments will be verified within 14 days of their official submission dates, while the Ministry will notify PSE of their risk-profile stipulations within three days of their official stipulation dates.

58. Decree of the Minister of Manpower [No. 103 of 2026](#) on the Stipulation of Indonesian National Work Competency Standards for the Category of Telecommunications Activities, Computer Programming, Consultancy, Computing Infrastructure and Other Information Services, Main Group of Programming Activities, Computer Consultancy and Related Activities Within the Field of Artificial Intelligence Expertise, Subfield of Knowledge-Based Systems

Enforcement Date: 6 April 2026

Summary:

- The enforcement of this Decree simultaneously repeals and replaces the previous framework of Decree of the Minister of Manpower [No. 123 of 2021](#) (“**Decree 123/2021**”) on the Stipulation of Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia – “SKKNI”*) for the Information and Communications Category, Main Group of Programming Activities, Computer Consultancy and Related Activities Within the Field of Artificial Intelligence (“**AI**”) Expertise, Subfield of Knowledge-Based Systems. As a result, any SKKNI that are being implemented based on Decree 123/2021 must be brought into line with the new Decree before a deadline of 6 October 2026.
- In comparison with Decree 123/2021, this new Decree has now expanded the list of competency units from 17 to 27 units, which include the following: 1) Acquisition of knowledge of AI solutions; 2) Determination of strategies for the development of generative, model-based, AI solutions; 3) Development of prompts for generative models; 4) Adaptation of generative models; and 5) Injection of knowledge into generative models.

59. Decree of the Minister of Communication and Digital Affairs [No. 177 of 2026](#) on the Master Plan for the Development of Indonesian National Work Competency Standards Within the Communication and Information Sector (2025 - 2029)

Enforcement Date: 8 April 2026 - 8 April 2029

Summary:

- This Decree establishes a new Master Plan for the Development of Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia – “SKKNI”*) within the communication and information sector, which will now serve as a set of guidelines for competency development and which has been formally adopted as an integral Appendix to the Decree.
- The regulatory scope of the new master plan covers five key domains, specifically: 1) Digital infrastructure; 2) Digital technology; 3) Digital ecosystem; 4) Governance of digital space; and 5) Public communication and media, based on sectoral business classifications that are identified by the relevant competency standards committee.
- The SKKNI development roadmap is formulated based on competency mapping and is aligned with sectoral classifications under the Indonesian Standard Industrial Classification (*Klasifikasi Baku Lapangan Usaha Indonesia/KBLI*). In this regard, prioritization is determined through considerations of regulatory urgency, industry developments, national policy alignment and the availability of resources. Furthermore, the new roadmap will be implemented through a five-year (2025 - 2029) ministerial work program that will involve cross-sectoral coordination and multi-stakeholder support.

60. [Draft Regulation](#) of the President on the National Artificial Intelligence Roadmap 2026 - 2029

Enforcement Date: -

Summary:

- If this framework is ultimately enacted, then it will establish a national strategic roadmap for artificial intelligence (“AI”). This roadmap will function as a central policy reference for

use by ministries/agencies, regional governments and other stakeholders during the development and utilization of AI technologies. In this regard, the roadmap is intended to support national economic growth and enhance Indonesia's overall global competitiveness.

- The Draft Regulation is also set to introduce a structured AI implementation framework across certain priority sectors (e.g. food security, healthcare, education, etc.) and so-called “quick win” (*hasil terbaik cepat*) programs. These efforts will focus on the following specific high-impact use cases: 1) The government's Free Nutritious Meals program; 2) Food self-sufficiency initiatives; 3) Tuberculosis screening; 4) Free health check-ups; 5) Mapping of stunting-prone areas; 6) Strengthening of village/sub-district cooperatives; 7) Adaptive learning in public schools; and 8) Efforts to detect hoaxes and disinformation.
- In addition, the Draft Regulation will also promote infrastructure independence and financing by advancing digital sovereignty through various efforts. These efforts encompass the development of a semiconductor ecosystem, the establishment of green-energy-based data centers and the creation of innovative financing instruments (i.e. a Sovereign AI Fund), which will be supported by Danantara investments.

## Trade

### 61. Regulation of the Minister of Trade [No. 5 of 2026](#) on the Fourth Amendment to Regulation of the Minister of Trade [No. 23 of 2023](#) on Export Policies and Regulations

Enforcement Date: 1 April 2026

#### Summary:

- The Fourth Amendment introduces the automated issuance of Export Approvals for certain goods through the Indonesia National Single Window System (*Sistem INSW* – “**SINSW**”). This new framework also defines fixed validity periods for certain types of commodities (e.g. kratom, tin, coal, oil and gas) and strengthens enforcement by expanding the scope of sanctions, including sanctions that may be imposed in response to any non-compliance with the applicable reporting obligations and misuse of automatically issued licenses.
- The Fourth Amendment also allows exporters to cancel their certificate (*surat keterangan*) applications before they are officially accepted by submitting requests through SINSW. Reasons for such cancellations should be provided, as well as statements of responsibility.
- Finally, the Fourth Amendment formally exempts re-exports of certain types of imported goods from various export policy obligations under specific conditions, including goods that remain within customs areas, goods that are re-exported from bonded storage facilities without any processing and goods that are granted temporary import status.

### 62. Regulation of the Minister of Trade [No. 6 of 2026](#) on the Fourth Amendment to Regulation of the Minister of Trade [No. 22 of 2023](#) on Export Prohibited Goods

Enforcement Date: 1 April 2026

#### Summary:

- This Fourth Amendment introduces the full replacement of the Appendix to Regulation of the Minister of Trade (“**Minister**”) [No. 22 of 2023](#) on Export Prohibited Goods, as amended

several times, most recently through the issuance of Regulation of the Minister [No. 8 of 2025](#) (collectively referred to as “**Regulation 22/2023**”). Specifically, the Fourth Amendment updates the complete list of export-prohibited goods, including their relevant Harmonized System (“**HS**”) codes and product descriptions.

- The revised Appendix introduces several key changes, including the removal of rice (HS ex 1006.30.99) from the export prohibition list featured under Regulation 22/2023. This change has resulted in the renumbering of subsequent categories, such as subsidized fertilizers (which have been moved back one place from item 181 to 180), mining commodities (183 to 182) and copper concentrate ( $\geq 15\%$  Cu) (227 to 226).
- The Fourth Amendment also updates various technical criteria that apply to certain types of commodities, particularly tin-based solder products, by replacing detailed chemical composition thresholds and dimensional specifications with simplified descriptions that are now based on product forms (e.g. solder wire, bar and ball). These changes have been established in relation to items 371 to 376.

63. Regulation of the Minister of Finance [No. 14 of 2026](#) on the Imposition of Anti-Dumping Import Duty on Biaxially Oriented Polyethylene Terephthalate Products from India, the People’s Republic of China and Thailand

Enforcement Date: 4 April 2026

Summary:

- This Regulation mandates the imposition of Anti-Dumping Import Duty (*Bea Masuk Anti-Dumping* – “**BMAD**”) on imports of Biaxially Oriented Polyethylene Terephthalate (“**BoPET**”) products originating from India, China and Thailand. This new framework has been issued in response to findings by the Indonesian Anti-Dumping Committee confirming the continued existence of dumping practices that are causing ongoing problems for domestic industries. The new duty has now been imposed on top of existing import duties, specifically, most favoured nation (MFN) and preferential tariffs.
- This Regulation specifies the scope of BoPET products and several applicable tariff classifications, which cover BoPET in various forms (e.g. sheets, films, foils and strips) under Harmonized System (HS) codes ex 3920.62.10, ex 3920.62.91 and ex 3920.62.99. The new

framework has also retained the various differentiated BMAD rates that are based on countries and producers. In effect, these rates remain largely unchanged from the previous framework. In this regard, the applicable BMAD rates range from 2.2% to 10.6% and break down as follows: 1) India: 4.0% - 8.5%; 2) China: 2.6% - 10.6%; and 3) Thailand: 2.2% - 7.1%.

- This Regulation also clarifies the point of imposition and procedural application of BMAD, confirming that these duties will apply once import declarations have been registered or customs values have been determined, including for goods that enter Special Economic Zones or Bonded Areas in accordance with prevailing customs rules. This measure is set to remain in force until 4 April 2031.

64. Regulation of the Minister of Trade [No. 8 of 2026](#) on the Revocation of Regulation of the Minister of Trade [No. 10 of 2020](#) on the Temporary Ban on Live Animal Imports from the People's Republic of China

Enforcement Date: 15 April 2026

Summary:

- This Regulation has officially revoked and declared invalid the applicability of Regulation of the Minister of Trade [No. 10 of 2020](#) on the Temporary Ban on Live Animal Imports from the People's Republic of China.

65. Regulation of the Minister of Trade [No. 9 of 2026](#) on Imports of Goods Produced Through Forced Labor

Enforcement Date: 15 April 2026

Summary:

- This Regulation prohibits the importation of any goods that are produced through forced labor and requires importers to ensure that none of their imported goods are sourced through such practices. In order to enforce this prohibition, the Minister of Trade may

establish an inter-ministerial investigation team that will examine suspected imports based on submitted complaints or information that are supported by evidence.

- This Regulation allows importers to submit clarifications as part of any investigation process, requiring them to provide supporting evidence within seven working days of the commencement of any investigation in order to demonstrate that their imported goods were not produced through the use of any forced labor. Any goods that are proven to have been produced through forced labor will not be allowed to be imported.

66. Decree of the Minister of Finance [No. 19/MK/BC/2026 of 2026](#) on the List of Export-Prohibited Goods Based on Regulation of the Minister of Trade [No. 23 of 2023](#) on Export Policies and Regulations, as amended several times, most recently by Regulation of the Minister of Trade [No. 5 of 2026](#) on the Fourth Amendment to Regulation of the Minister of Trade [No. 23 of 2023](#) on Export Policies and Regulations

Enforcement Date: 1 April 2026

Summary:

- This Decree has now updated the official list of export-prohibited goods. The various detailed harmonized system (HS) codes, goods descriptions, effective dates of prohibition and commodity classifications relating to these goods are set out under the Appendix to this Decree. Upon its enforcement, this Decree simultaneously repealed and replaced Decree of the Minister of Finance [No. 6/KM.4/2025](#). It should also be noted that if any underlying trade Regulations are revoked and the goods in question are no longer subject to customs-and-excite supervisions, then this Decree will automatically be declared invalid.

67. Decree of the Minister of Finance [No. 20/MK/BC/2026 of 2026](#) on List of Export-Prohibited Goods Based on Regulation of the Minister of Trade [No. 22 of 2023](#) on Export-Prohibited Goods, as amended several times, most recently by Regulation of the Minister of Trade [No. 6 of 2026](#) on the Fourth Amendment to Regulation of the Minister of Trade [No. 22 of 2023](#) on Export-Prohibited Goods

Enforcement Date: 1 April 2026

Summary:

- This Decree updates the list of export-prohibited goods, which is applicable to exporters, including exporters who operate within Bonded Zones (*Tempat Penimbunan Berikat – TPB*), Special Economic Zones (*Kawasan Ekonomi Khusus – KEK*) and Free-Trade Zones (*Kawasan Perdagangan Bebas dan Pelabuhan Bebas – KPBPB*). This new framework introduces various detailed technical harmonized system (HS) codes, goods descriptions, effective dates of prohibition and commodity classifications, which are set out under the Appendix to this Decree.
- The enforcement of this Decree has resulted in the simultaneous repeal and replacement of Decree of the Minister of Finance [No. 5/KM.4/2025 of 2025](#).

## Transportation and Logistic Services

68. Regulation of the Minister of Transportation [No. PM 3 of 2026](#) on the Amendment to Regulation of the Minister of Transportation [No. PM 59 of 2021](#) on the Implementation of Water Transportation Service Business

Enforcement Date: 11 March 2026

Summary:

- This Amendment has now expanded the acceptable forms of competency verification for loading and unloading workers, which were previously limited to formal competency certification. Under the revised framework, competency may now be demonstrated through: 1) Competency certification; 2) Training certification; or 3) Work experience letters. It should also be noted that, while competency and training certification will remain valid at all ports, work experience letters have been limited to local and regional feeder ports and are subject to a two-year validity period.
- The Amendment further clarifies the various institutional requirements that apply to certification and training providers, mandating that competency certification must be issued by licensed professional certification institutions, while training certification must be

issued by institutions that have been approved by the Director-General. The issuance of said approvals is contingent upon compliance with eight prescribed standards (e.g. content and process standards).

- The Amendment also introduces a number of enhanced reporting and oversight obligations, which require certification and training institutions to report all competency testing and training activities to the Director-General within 30 days of their completion. In addition, the Director-General will also now conduct evaluations and oversight processes on a two-yearly basis at the least or at any time deemed necessary. As a transitional measure, all existing certification and training institutions that were already in operation prior to the Amendment coming into force will be required to complete the re-registration process by 11 September 2026.

69. Circular of the Director-General of Sea Transportation [No. SE-DJPL 4 of 2026](#) on the Imposition of Port Service Tariffs Based on Provided Services

Enforcement Date: 1 April 2026

Summary:

- This Circular affirms that provided port services (e.g. provision and/or service of ships, cargo and passengers) will be subject to tariffs that are set in accordance with the services that are provided. The applicable tariffs for the aforementioned port services break down as follows: 1) The utilization of waters and/or land and port services that are provided by port organizers: applicable tariffs should be determined by the government and constitute Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak – “PNBP”*); and 2) Port services that are provided by port business entities: applicable tariffs should be determined by the relevant business entities based on relevant type, structure and tariff categories, as determined by the government.
- It should be noted that port organizers and port business entities are required to provide port services in accordance with the standard operating procedures and procedures that are established at each port. In this regard, port service tariffs should be charged based on

the services that are provided. However, it is strictly prohibited to charge any fees for any services that are not provided (i.e. no service, no pay).

70. Decree of the Minister of Transportation [No. KM 83 of 2026](#) on Fuel Surcharges for Domestic Scheduled Commercial Air Transportation (Economy Class)

Enforcement Date: 6 April 2026

Summary:

- This Decree sets a maximum fuel surcharge that may be imposed by airlines of 38% of the upper fare limit for both jet and propeller aircraft, based on the applicable service categories of each airline.

71. Decree of the Director-General of Civil Aviation [No. KP DJPU 74 of 2026](#) on Technical Specifications for Airside Facility Work at Airports

Enforcement Date: 16 March 2026

Summary:

- This Decree stipulates that any development or expansion of an airport's airside facilities that deviates from the prescribed technical specifications must be reported and covered by a prior approval issued by the Director of Airports. This Decree also confirms that said technical specifications are formally established through an Appendix that forms an integral part of the Decree.
- The Decree provides that designated reference documents will serve as the basis for the application of technical standards in line with the technical specifications of airport airside facilities, and identifies a total of 24 reference sources, which include national and international standards (i.e. the Indonesian National Standard, the International Organization for Standardization and the Federal Highway Administration).

## 72. Draft Regulation of the Minister of Finance on the Transit and Transshipment of Imported and Exported Goods

Enforcement Date: -

Summary:

- This new Draft Regulation is set to introduce a new mechanism that will allow spare parts (*suku cadang*) to be imported under the government's Transshipment Scheme in order to facilitate the completion of vehicle repairs, provided that no such vehicles are used for any transportation activities that are undertaken within official Indonesian customs territory. Applications for the importation of spare parts should be submitted to the Head of the Customs Office by relevant carriers (i.e. the owners of transportation or cargo carriers) and should be supported by a list of goods and transportation documents (e.g. bill of lading or airway bill). Approvals or rejections for said applications will subsequently be issued within two business days.
- The Draft Regulation is also set to formally integrate the National Logistics Ecosystem ("NLE"), which is Indonesia's recognized channel for the submission of customs declarations and service applications. This represents an improvement over the current reliance on the Customs Computerized System (*Sistem Komputer Pelayanan/SKP*) and Electronic Data Interchange (*Pertukaran Data Elektronik/PDE*). The NLE will, among other activities, be able to process submissions of inward and outward manifests, applications for the Relocation of Storage Facilities (*Pemindahan Lokasi Penimbunan – "PLP"*), applications for the onward transportation of spare parts and notifications for the transportation of domestic goods via routes lying outside official customs territory.
- The Draft Regulation will also accelerate approval timelines to a maximum of three business hours or one business day, and is set to introduce the strict requirement for all approved PLP transfers to be executed within three business days, failing which an approval may be revoked.

## Miscellaneous

73. Regulation of the Minister of Finance [No. 19 of 2026](#) on the Second Amendment to Regulation of the Minister of Finance [No. 68/PMK.02/2016](#) on Provision, Disbursement and Accountability Procedures for Fertilizer Subsidy Funds

Enforcement Date: 27 March 2026

Summary:

- In comparison with the original framework of Regulation of the Minister of Finance [No. 68/PMK.02/2016](#) (“**Regulation 68/2016**”), this Second Amendment has now broadened the category of subsidy beneficiaries from farmer groups alone to also include individual farmers and fish cultivators, including their respective groups. This new framework has also revised the subsidy calculation methodology from the difference between production costs (*Harga Pokok Penjualan/ HPP*) and the retail price ceiling (*Harga Eceran Tertinggi – “HET”*), as set out under Regulation 68/2016, to the difference between commercial values and HET.
- The Second Amendment further introduces a new mechanism that will allow state-owned enterprises to receive advance subsidy payments for procurements of raw materials. Said payments will be disbursed during the first quarter based on annual requirements, subject to mandatory payment guarantees and prior reviews that will be completed by the Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan/BPKP*).
- In addition, the Implementing Board for Fertilizer Subsidies will submit subsidy claims to the Budget User of Fertilizer Subsidies, accompanied by various types of supporting documentation, including: 1) Minutes of realization of distribution, redemption and verification; and 2) Calculations of the proportional use of raw materials for subsidized fertilizers that have been distributed. The new framework also strengthens oversight through the introduction of quarterly reporting obligations, end-of-year projections that should be calculated by the budget authority, and the mandatory return of excess funds to the State Treasury by 31 December, alongside proportional adjustments of submitted guarantees.

74. Regulation of the Witness and Victim Protection Agency No. 2 of 2026 on Public Information Services at the Witness and Victim Protection Agency

Enforcement Date: 31 March 2026

Summary:

- In comparison with the now-revoked Regulation of the Witness and Victim Protection Agency (*Lembaga Perlindungan Saksi dan Korban – “LPSK”*) No. 2 of 2011 (“**Regulation 2/2011**”), this new Regulation has now expanded the scope of the public information that must be disclosed, which includes the following: 1) A summary of any programs and/or activities that are currently being carried out by LPSK; 2) Information that may threaten the livelihoods of significant numbers of people and public order (e.g. information on natural disasters, non-natural disasters and social disasters); and 3) A list of public information.
- Moreover, the Regulation has also expanded the various types of public information that is exempt from said disclosures, which now includes: 1) Information which, if disclosed and provided to applicants, may obstruct law enforcement processes; 2) Information which, if disclosed and provided to applicants, may disrupt protection interests and/or endanger witnesses and/or victims; and 3) Information which, if disclosed and provided to applicants, may endanger the security of LPSK leaders, officials, employees and infrastructure. As a consequence, the Information and Documentation Management Officer (*Pejabat Pengelola Informasi dan Dokumentasi – “PPID”*) is required to complete consequence tests prior to determining that certain public information is exempted from the disclosure requirements.
- It should be noted that the new Regulation also stipulates that various service standards must be complied with during the provision of public information services. Said standards range from the announcement of standards to consequence testing standards, which must be announced and disseminated through various media, including notice boards, social-media platforms, official websites and other media, while also ensuring accessibility for persons with disabilities through the availability of audio, visual and/or braille formats.

75. Regulation of the Minister of Youth and Sports No. 7 of 2026 on the Cultivation of Sports

Enforcement Date: 17 April 2026

Summary:

- This Regulation will now serve as an integrated and comprehensive set of guidelines for the development of community and educational sports across the country, as well as for the establishment of scientifically and standardized measurements relating to the sports development index (*Indeks Pembangunan Olahraga - "IPO"*). This Regulation also establishes a dedicated set of standards and mechanisms for the development of sporting activities for people with disabilities. Said standards include sporting facilities and infrastructure, as well as inclusive sporting activities that are suitable for people with disabilities.
- This new framework authorizes Regional Governments to empower educational sports associations through the provision of the following: 1) Training for teachers, instructors and/or coaches; 2) Program mentoring; 3) Financial assistance; and/or 4) Issuance of permits or recommendations. The aforementioned financial assistance facilitation (e.g. for the provision of sporting infrastructure and facilities, improving capacities and/or the organization of competitions) may be provided to educational sports associations through educational units that are organized by the community or businesses. Meanwhile, permits and recommendations involve the issuance of the following: 1) Recommendations for the organization of sporting competitions; 2) Permits for the use of sporting infrastructure and facilities for educational sports; 3) Immigration recommendations; 4) Recommendations for participation in educational sporting activities that take place in foreign countries; and/or 5) Sending of delegations to educational sporting events that take place in foreign countries.
- This Regulation also mandates the development of adventurous and challenging sports, including through partnerships and promotions. Moreover, any businesses that organize sporting events or manage sports centers (*sanggar*) are eligible to receive official licenses and recommendations from the government in order to enhance legal certainty and their overall operational reach.

76. Regulation of the Minister of Youth and Sports [No. 9 of 2026](#) on the Sports Industry

Enforcement Date: 17 April 2026

Summary:

- This new Regulation has now integrated the sports industry into the risk-based business licensing regime through the Online Single Submission (“OSS”) system. This means that business actors are now required to secure Business Identification Numbers (*Nomor Induk Berusaha/NIB*), Standard Certificates and/or licenses based on the levels of risk associated with their activities. Business actors must also now comply with business standards that apply to nine specific categories of activities within the sports sector, as set under the Appendix to the Regulation.
- The Regulation also now features a comprehensive set of requirements that will apply to the professional sports industry, including requirements for athletes and mandatory employment contracts. The new framework also sets out various incentives and facilities (e.g. funding, taxation and visas), which will now be available to athletes and sports associations.
- The Regulation also establishes a clear administrative sanctions framework. Available sanctions range from reprimands to license revocations, although the immediate imposition of sanctions will be permitted in situations where violations pose a direct threat to public safety, without the need to follow the normal, sequential sanctions escalation process.

77. Circular of the Director-General of Forestry Planning [No. S.246/PLA/PKH/GKM.04.04/B/03/2026 of 2026](#) on the Prevention, Control and Mitigation of Forest and Land Fires

Enforcement Date: 26 March 2026

Summary:

- In light of forecasts issued by Indonesia’s Meteorology, Climatology and Geophysical Agency (*Badan Meteorologi, Klimatologi dan Geofisika/BMKG*) indicating that most regions of Indonesia will enter a prolonged dry season commencing April 2026, with peak conditions expected around August 2026, the risk of forest and land fires is projected to

increase significantly. Accordingly, this Circular requires holders of Forest Area Borrow-to-Use Permits (*Izin Pinjam Pakai Kawasan Hutan/IPPKH*) and Forest Area Utilization Approvals (*Peretujuan Penggunaan Kawasan Hutan/PPKH*) to proactively anticipate and prevent fire risks within and surrounding their concession areas, as well as to ensure prompt control and mitigation in response to any fire-related incidents. Said permit and approval holders should also actively assist in the management of fires in nearby areas, and fully comply with all regulatory obligations relating to prevention, suppression and post-fire handling.

#### 78. [Draft Bill](#) on the Protection of Witnesses and Victims

Enforcement Date: -

Summary:

- This Draft Bill is set to broaden the scope of protected individuals so that it formally includes informants, while modernizing the legal definition of threats so that any threats that emerge through digital spaces and information technology platforms are explicitly recognized.
- The Draft Bill also introduces clearer eligibility criteria that will be enforced through Witness and Victim Protection Agency (*Lembaga Pelindungan Saksi dan Korban/LPSK*) assessments and court determinations (e.g. vulnerability, relationship to the relevant case and human-rights-related advocacy activities). This new framework also establishes strict restitution enforcement mechanisms that will require perpetrators to complete payments within 30 business days of the issuance of any final court decisions, while also empowering investigators to seize assets as collateral.
- In addition, the Draft Bill establishes a new Victim Endowment Fund (“**Endowment Fund**”) that will be used in order to provide compensation and offer recovery programs, replacing the previous sole reliance on State Budget (*Anggaran Pendapatan dan Belanja Negara/APBN*) funding. The Endowment Fund will be supported through diversified sources of funding (e.g. corporate social and environmental responsibility funds, criminal fines and investment incomes) and will function as a financial safety net in situations where restitution provided by offenders proves inadequate.