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## General Corporate

1. Regulation of the Minister of Micro, Small and Medium Enterprises [No. 2 of 2026](#) on Guidelines for the Classification and Development Stages of Micro, Small and Medium Enterprises

Enforcement Date: 4 May 2026

### Summary:

- This Regulation introduces a whole new framework for government determinations of classifications and development stages for Micro, Small and Medium Enterprises (*Usaha Mikro, Kecil, dan Menengah* – “**UMKM**”). In this regard, the assessment process has now been centralized through the Application System for UMKM Services (*Sistem Aplikasi Pelayanan UMKM* - “**SAPA UMKM**”) platform.
- The new Regulation establishes a dual-tier classification system that comprises standard criteria (i.e. business capital and annual sales) and various additional criteria, including workforce size, local content (*Tingkat Komponen Dalam Negeri/TKDN*) compliance, investment value and the adoption of green technology. These additional criteria will now play a significant role during determinations of policy direction, as well as access to targeted government facilitation and incentives.
- The new Regulation also introduces a structured four-stage development model that will be assessed exclusively through SAPA UMKM and that will require businesses to maintain verifiable legal, operational and financial data. In addition, government facilitation is now tied to a number of strict implementation timelines.

2. Decree of the Minister of Investment and Downstream Industries/Head of the Investment Coordinating Board [No. 74.S of 2026](#) on the Revocation of Decree of the Head of the Investment Coordinating Board [No. 24 of 2016](#) on the Stipulation of Certain Industrial Areas to Facilitate Direct Investments in Construction, as Amended Several Times, Most Recently by

Decree of the Head of the Investment Coordinating Board [No. 155 of 2018](#) on the Third Amendment to Decree of the Head of the Investment Coordinating Board [No. 24 of 2016](#) on the Stipulation of Certain Industrial Areas to Facilitate Direct Investments in Construction

Enforcement Date: 4 March 2026

Summary:

- The mechanism and procedures for the stipulation of industrial zones in order to facilitate direct construction are currently set out under Decree of the Minister of Investment and Downstream Industries/Head of the Investment Coordinating Board (*Badan Koordinasi Penanaman Modal – “BKPM”*) [No. 286 of 2025](#). Meanwhile, this Decree officially revokes Decree of the Head of BKPM [No. 24 of 2016](#), which has been amended several times, most recently by Decree of the Head of BKPM [No. 155 of 2018](#).

## Banking

### 3. Regulation of the Financial Services Authority [No. 4 of 2026](#) on the Implementation of Sharia Banking Investment Products

Enforcement Date: 29 April 2026

Summary:

- This new Regulation fundamentally mandates the structural separation of Sharia banking Investment Products (“**Investment Products**”) from deposit products, thereby defining investments as restricted funds. In this regard, any investors who are bank customers must fully assume the various financial risks that are associated with the performance of the underlying assets of any Investment Products.
- Sharia Banks are required to ensure that all processes relating to management, internal accounting and profit-sharing calculations for investment funds are strictly segregated from regular, third-party deposits and other corporate liabilities. Furthermore, Investment Products must explicitly state that they are not guaranteed by the Deposit Insurance Corporation (*Lembaga Penjamin Simpanan/LPS*).
- A mandatory two-year grace period has been granted to banks in order to restructure their existing investment products so that they are capable of meeting the new criteria. Furthermore, any non-compliance will ultimately trigger a series of escalating administrative sanctions, ranging from written reprimands to the suspension of certain business activities and significant financial penalties of up to Rp. 50 billion for commercial Sharia Banks.

### 4. Regulation of the Supreme Court [No. 1 of 2026](#) on Guidelines for the Settlement of Disputes Involving Banks Undergoing Liquidation and Post-Liquidation at the Commercial Court

Enforcement Date: 13 May 2026

Summary:

- This Regulation affirms the absolute jurisdiction of the Commercial Court over disputes that involve banks undergoing liquidation and post-liquidation proceedings, including customer disputes that specifically relate to deposit insurance regarding banks whose banking business licenses have been revoked.
- The new Regulation mandates electronic case administration through the Court Information System (*Sistem Informasi Pengadilan/SIP*) and requires first-instance proceedings to be conducted virtually via the court's official virtual hearing platform. Nevertheless, any documentary evidence that is submitted electronically will continue to be subject to physical verifications against the original documents before the court.
- The new framework also imposes stringent procedural deadlines, including a 90-day timeline for the resolution of ordinary proceedings. In addition, the Regulation also establishes a simplified, single-judge procedure for claims of up to Rp. 1 billion, which thereby limits certain procedural submissions and excludes cassation and judicial review remedies.

#### 5. [Draft Regulation](#) of the Financial Service Authority on Minimum Capital Requirements for Sharia Commercial Banks

Enforcement Date: -

Summary:

- The Draft Regulation introduces a substantive regulatory shift by replacing the capital adequacy framework previously governed under [Regulation of the OJK No. 21/POJK. 03/2014](#) ("**Regulation 21/2014**"), which adopted the earlier Basel III framework (A Global Regulatory Framework for More Resilient Banks and Banking Systems) and Islamic Financial Services Board Standard No. 15, with a set of updated international benchmarks under Basel III: Finalising Post-Crisis Reforms (Basel IV) and IFSB-23 (Revised Capital Adequacy Standard for Institutions Offering Islamic Financial Services – Banking Segment). The revised framework shifts the regulatory focus from merely maintaining sufficient capital

buffers toward the adoption of more risk-sensitive, globally harmonized capital measurement methodologies for Sharia banking institutions.

- The Draft Regulation also revises the implementation threshold for the Capital Conservation Buffer (“**CCB**”), specifically through an additional capital buffer that is intended to absorb any potential losses that arise in relation to any excessive banking credit and/or financing growth. Under Regulation 21/2014, CCB obligations only apply to Sharia Commercial Banks that are categorized as *Bank Umum berdasarkan Kegiatan Usaha* – (“**BUKU**”) 3 and BUKU 4. The Draft Regulation now replaces the BUKU classification approach with the Core Capital-Based Bank Group (*Kelompok Bank berdasarkan Modal Inti* – “**KBMI**”) framework, thereby extending mandatory CCB requirements to Sharia Commercial Banks that have been classified under KBMI 2, KBMI 3 and KBMI 4.
- The Draft Regulation also further expands the scope of active oversight under the Internal Capital Adequacy Assessment Process (“**ICAAP**”) through the specific involvement of Sharia Supervisory Boards (*Dewan Pengawas Syariah* – “**DPS**”), alongside Boards of Directors and Boards of Commissioners. Sharia Commercial Banks are still required to maintain an ICAAP framework that should cover, at a minimum, active oversight, capital adequacy assessments, monitoring and reporting mechanisms, as well as internal control systems, including the submission of self-assessment reports that set out relevant capital management strategies, the identification and measurement of material risks and internal capital adequacy evaluations.

#### 6. [Draft Regulation](#) of the Board of Commissioners of the Financial Services Authority on the Preparation of Business Plans by Sharia Rural Banks

Enforcement Date: -

Summary:

- This new Draft Regulation is set to replace the currently applicable term: Sharia Rural Financing Banks (*Bank Pembiayaan Rakyat Syariah* – “**BPRS**”) with Sharia Rural Banks (*Bank Perekonomian Rakyat Syariah* – “**BPR Syariah**”) and will also expand mandatory business plan coverage to include public offerings, banking synergy arrangements, equity

participation and Sharia banking investment products, none of which were expressly regulated under the previous framework.

- The Draft Regulation also strengthens Sharia governance requirements by mandating that formal opinions are secured from Sharia Supervisory Boards (*Dewan Pengawas Syariah* – “**DPS**”) for all business plans prior to their submission to the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”). Financial projections must also utilize updated actual data for the November year-end position, replacing the previous October cut-off period and shortening the internal preparation timeline for the finalization of Business Plans.
- This Regulation also formalizes the engagement of independent professional service providers in relation to the preparation of business plans through mandatory written agreements that specifically address responsibility, confidentiality, restrictions on data usage, and institutional independence. In addition, Business Plan Implementation Reports will now have to incorporate updated customer Data Realization Reports as an integral reporting component.

#### 7. [Draft Regulation](#) of the Board of Commissioners of the Financial Services Authority on the Indonesian Sharia Banking Accounting Guidelines for Sharia Commercial Banks and Sharia Business Units

Enforcement Date: -

Summary:

- This Draft Regulation has been drafted in order to fulfil Indonesia’s G20 commitment to implement high-quality accounting standards and foster greater market discipline. Given that the current accounting standards are principle-based, specific technical guidance is required in relation to Islamic banking transactions in order to enhance the overall transparency, reliability and comparability of financial statements. In addition, this new Regulation also updates a number of existing provisions and brings them into line with the most recent Financial Accounting Standards (“**PSAK**”), as well as Indonesian Islamic Banking Accounting Guidelines (“**PAPSI**”) and also Regulation on the Transparency and Publication of Bank Reports Number 18 of 2025.

- This Regulation also applies to Sharia Commercial Banks (“**BUS**”) and Sharia Business Units (“**UUS**”). In this regard, Sharia Banks will now be required to prepare financial statements in accordance with relevant statements on PSAK, PAPSI and other regulatory requirements. The PAPSI serve as implementing guidelines that further elaborate upon the relevant PSAK that apply within the Islamic banking industry, and cover both general and Sharia transactions. Furthermore, if certain provisions have not yet been elaborated upon in the PAPSI, then the Bank must refer to general financial accounting standards, provided that they do not conflict with the Sharia principles.
- In addition, in the event that the applicable accounting standards are subject to any future changes, then a given bank should follow the most recent standards that apply within the banking industry, unless otherwise stated by the Indonesian Financial Services Authority. When this Regulation ultimately comes into force, hopefully on 1 January 2027, then Bank Indonesia Circular Letter No. 15/26/DPbS of 2013 will be officially revoked.

8. [Draft Regulation](#) of the Board of Commissioners of the Financial Services Authority on the Obligation of Sharia People’s Economic Banks to Provide Minimum Levels of Capital and Fulfill Minimum Core Capital Requirements

Enforcement Date: -

Summary:

- This Draft Regulation of the Financial Services Authority is set to govern the Minimum Capital Adequacy Requirement (“**KPMM**”) and the Minimum Core Capital Requirement that apply to Sharia Rural Banks (“**BPR Syariah**”). In this regard, BPR Syariah will be required to maintain a minimum capital with a KPMM ratio of at least 12% of their Risk-Weighted Assets (“**RWA**”). Additionally, BPR Syariah will also have to maintain a minimum core capital level that amounts to at least 8% of their RWA. In nominal terms, BPR Syariah will be required to maintain a minimum level of core capital amounting to at least Rp. 6 billion.
- The capital components of BPR Syariah comprise core capital, which includes primary and supplementary core capital, as well as supplementary capital. Primary core capital comprises paid-in capital and additional capital reserves, such as share premiums, capital

contribution funds and retained earnings. These should be calculated after the application of various deductions, such as deferred taxes, goodwill and foreclosed collateral or abandoned property that has been held for more than one year.

- This Draft Regulation will ultimately replace the previous framework of Regulation of the OJK [No. 66/POJK.03/2016](#) on Minimum Capital Requirements and Compliance with Minimum Core Capital Requirements for Sharia Rural Banks in order to bring the current rules into line with the most recent financial accounting standards and current capital contribution mechanisms. The Draft Regulation is expected to come into force on 1 January 2027.

## Capital Market

### 9. Regulation of the Financial Services Authority [No. 3 of 2026](#) on the Organization of the Business Activities of Securities Companies That Engage in Business Activities as Securities Underwriters and Securities Brokers

Enforcement Date: 29 April 2026

Summary:

- This new Regulation represents an overhaul of the framework that governs Securities Underwriters (*Penjamin Emisi Efek – “PEE”*) and Securities Brokers (*Perantara Pedagang Efek – “PPE”*) through the classification of said entities based on their various business activities (*Perusahaan Efek Kegiatan Usaha – “PEKU”*). The new PEKU classifications break down into three types, with PEKU 1 being limited to PPE that are exclusively established in order to market mutual funds or marketing partners, while the PEKU 2 classification permits engagement in limited PEE or PPE activities and the PEKU 3 classification permits companies to engage in activities as PEE, PPE or both.
- This new framework also further increases the applicable financial requirements. As a result, PEKU 1 entities are required to maintain a minimum level of paid-up capital that amounts to Rp. 1 billion, while PEKU 2 must maintain Rp. 55 billion and PEKU 3 must maintain Rp. 110 billion. Moreover, the Net Adjusted Working Capital (*Modal Kerja Bersih*

*Disesuaikan* – “**MKBD**”) thresholds have also been increased to Rp. 500 million for PEKU 1, Rp. 50 billion for PEKU 2 and Rp. 100 billion for PEKU 3.

- In order to accommodate this transition, the new Regulation grants existing PEE and PPE a six-month grace period, which they should use in order to decide upon their chosen PEKU category before subsequently notifying the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) of their decision, along with the submission of an action plan. Furthermore, a phased implementation period of up to three years has been provided for relevant parties to comply with the increased paid-up capital and MKBD requirements, as well as various other governance-related obligations.

#### 10. Regulation of the Financial Services Authority [No. 5 of 2026](#) on the Organization of Investment Management Business Activities

Enforcement Date: 29 April 2026

Summary:

- This new Regulation has now overhauled the framework that governs Investment Managers by classifying these entities based on their business activities (*Manajer Investasi berdasarkan Kegiatan Usaha* – “**MIKU**”). The new MIKU classifications break down into two types, with MIKU 1 being limited to certain types of investment management activities (e.g. securities portfolios for individual clients), while MIKU 2 may engage in the full range of business activities (e.g. management of collective Investment Portfolios for groups of clients).
- The Regulation also overhauls the capital and managed funds requirements that apply to Investment Managers, with minimum asset values under the management of Investment Managers being set at Rp. 500 billion for MIKU 1 and Rp. 1 trillion for MIKU 2. Moreover, this Regulation also raises the Adjusted Net Working Capital (*Modal Kerja Bersih Disesuaikan/MKBD*) threshold for Investment Managers to Rp. 5 billion for MIKU 1 and Rp. 10 billion for MIKU 2.

- The new framework also strictly prohibits any parties from owning shares in, or exercising control over, more than one Investment Manager. However, this prohibition exempts capital participation undertaken by the government and/or Investment Managers that undergo any official mergers, consolidations or acquisitions. Boards of Directors and Boards of Commissioners of MIKU 1 must comprise at least two members each, while the Boards of Directors of MIKU 2 must comprise at least three members. Furthermore, Independent Commissioners must make up at least 30% of the memberships of MIKU 2 Boards of Commissioners if said boards comprise more than two members.

11. Rule [No. I-C](#) - Decree of the Board of Directors of PT Bursa Efek Indonesia [No. Kep-00064/BEI/04-2026](#) on the Listing of Participation Units in Mutual Funds in the Form of Collective Investment Contracts Whose Participation Units Are Traded Through the Stock Exchange

Enforcement Date: 22 April 2026

Summary:

- Current Rule I-C has now expanded the scope of products eligible to be traded through the exchange by formally accommodating gold-backed Exchange-Traded Funds (“**ETF**”), which were not recognized under the Previous Rule I-C, thereby aligning the PT Bursa Efek Indonesia (“**BEI**”) framework with Regulation of the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) [No. 2 of 2026](#). This expanded framework also introduces additional documentation and reporting requirements, particularly in relation to gold custody arrangements and asset verification mechanisms.
- Current Rule I-C also reinforces operational oversight through the adoption of a class-based supervisory approach to multi-class ETF. This approach requires Investment Managers to report Net Asset Values and disclose material information at the class level. In addition, BEI is now authorized to selectively suspend or delist specific classes without affecting an entire fund, thereby increasing regulatory flexibility while also introducing new compliance risks.
- Current Rule I-C also reinforces the ongoing transition toward an electronic document submission framework by maintaining system-based filing requirements while expanding

BEI's authority to request submissions of additional information via electronic platforms. In this regard, transitional provisions now allow for interim submissions to be completed via email or other designated means, thereby replacing physical media, while Investment Managers are being urged to gear up for impending full digital compliance.

12. Rule [No. II-C](#) - Decree of the Board of Directors of PT Bursa Efek Indonesia [No. KEP-00065/BEI/04-2026](#) on the Trading of Mutual Fund Participation Units in the Form of Collective Investment Contracts Whose Statement Units are Traded Through the Stock Exchange

Enforcement Date: 22 April 2026

Summary:

- This Rule II-C is now the primary legal framework that will govern the trading of units in mutual funds that are structured as Collective Investment Schemes (“KIK”) whose units are traded through Bursa Efek Indonesia (“BEI”). This rule covers standard KIK mutual funds, KIK mutual funds with gold as the underlying asset, as well as various other types of KIK mutual funds that have been officially approved by the Financial Services Authority (“OJK”).
- Every KIK mutual fund must have at least one participating dealer and should meet the primary responsibility to provide market liquidity by periodically or continuously entering sell offers and buy bids into the Jakarta Automated Trading System. Participating dealers must meet certain parameters, including price spread limits, offer volumes and market presence percentage. Furthermore, under certain circumstances, participating dealers are exempted from the obligation to submit quotes, such as in situations where a daily transaction volume target is met, a security is suspended, there is an exchange emergency, the price reaches the auto-rejection limit or the system is experiencing technical issues.
- Trading generally follows Rule [No. II-A](#) on the Trading of Equity Securities, as set out under Decree of the Board of Directors of PT Bursa Efek Indonesia [No. KEP-00003/BEI/04-2025](#). However, one specific exception has now been introduced: the price increment has been set at Rp. 1.00, while the rules regarding maximum price fluctuation limits do not apply to these investment units. The BEI is also authorized to amend these trading rules with the

approval of the Indonesian Financial Services Authority, as well as to establish policies that specifically address incentives for market participants.

13. Rule [No. III-L](#) - Decree of the Board of Directors of PT Bursa Efek Indonesia [No. KEP-00066/BEI/04-2026](#) on the Amendment to Rule No. III-L on Stock Exchange Members as Participating Dealers

Enforcement Date: 11 May 2026

Summary:

- Following the enforcement of Regulation of the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”) [No. 2 of 2026](#), Rule III-L has included mutual funds in the form of Collective Investment Contracts (*Kontrak Investasi Kolektif* - “**KIK**”) that are backed by gold as their underlying assets on the list of mutual funds in the form of KIK that are eligible to be traded through the Exchange.
- This Rule III-L also affirms that members of the stock exchange (“**Exchange**”) who have agreements with investment managers who manage mutual funds in the form of KIK and who conduct the sale and purchase of mutual fund participation units (“**Participating Dealers**”) must submit complete copies of the relevant pre-listing documents at least 10 Exchange days prior to any such units being listed on the Exchange. The Exchange must then subsequently issue an activation letter within five Exchange days of receiving a complete set of correct documents.
- It should be noted that any Exchange members who act as Participating Dealers and who engage in Participating Dealer activities must complete their activation process before a deadline of 6 December 2027. Furthermore, the requirements for Participating Dealers who engage in the creation and/or redemption of participation units of mutual funds in the form of KIK whose participation units are traded through the Exchange on behalf of third parties or clients will come into full force on 5 January 2027.

14. Circular of the Board of Directors of PT Bursa Efek Indonesia [No. SE-00005/BEI/04-2026](#) on PLTE System Access Fee Incentives for Participants Who Are Users of Alternative Market Operator System Services

Enforcement Date: 4 May 2026 - 30 April 2027

Summary:

- This Circular continues to feature the 50% discount on the first Securities Transaction Report Recipient (*Penerima Laporan Transaksi Efek - "PLTE"*) System Access Rights fee for participants who are service users of the Alternative Market Operator System (*Sistem Penyelenggara Pasar Alternatif - "SPPA"*), as initially outlined under Circular of the Board of Directors of PT Bursa Efek Indonesia [No. SE-00002/BEI/04-2025](#) ("**Circular 2/2025**").
- However, this Circular now affirms that the total transaction thresholds that apply during the four-month SPPA transaction calculation period break down as follows (via the request for quotation and/or order book mechanisms that are used within the SPPA): 1) Outright Buy and Sell Transactions: at least Rp. 6 trillion; or 2) Daily Exposure Value of Repo and Reverse Repo Transactions: at least Rp. 60 trillion. Moreover, this Circular also provides a 75% discount on the first PLTE System Access Rights fee for participants who meet both of the aforesaid total transaction values. Previously, Circular 2/2025 set an Outright Buy and Sell Transactions threshold for the 50% PLTE System Access Rights fee discount of Rp. 4 trillion.
- This Circular has now revised the three PLTE System Access Rights fee incentives in order to bring them into line with the following timeline: 1) First Period: May - August 2026 (with a monthly transaction period of January - April 2026); 2) Second Period: September - December 2026 (with a monthly transaction period of May - August 2026); and 3) January - April 2027 (with a monthly transaction period of September - December 2026). It should also be noted that the various incentives that feature under this Circular will come into effect from the First Period, particularly for the first PLTE System Access Rights bill for the May 2026 period.

15. [Draft Regulation](#) of the Financial Services Authority Board of Commissioners on the Implementation of Electronic Public Offerings of Debt Securities and/or Sukuk

Enforcement Date: -

Summary:

- The Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”) is currently completing work on a new [Draft Regulation](#) (“**Draft Regulation**”) of its Board of Commissioners that will specifically address the implementation of electronic public offerings of Debt Securities and/or Sukuk (*Efek Bersifat Utang dan/atau Sukuk* – “**EBUS**”). This new framework will require the use of the Electronic Public Offering System during any EBUS offerings that utilize services from securities underwriters and that are listed on a stock exchange.
- The Draft Regulation also sets out various key operational mechanisms that will apply to electronic EBUS offerings, including placements of investor funds, verifications of orders, submissions of expressions of interest and/or orders, and allocations that may involve either Centralized Allotments or Fixed Allotments. The Draft Regulation also introduces various allocation parameters, which include the following: 1) The minimum order unit value has been set at Rp. 1 million (and multiples thereof will also apply); 2) The minimum allocation for offerings in a Centralized Allotment has been set at 5% of the total EBUS offering value (this applies specifically to EBUS with high investment-grade ratings); and 3) The minimum Retail-to-Non-Retail allocation ratio for Centralized Allotments has been set at 1:2 for the total Centralized Allotment portion.
- Securities companies acting as underwriters will also be subject to an additional due-diligence obligation. Specifically, said underwriters must complete processes of due diligence in relation to Fixed Allotment investors, explicitly through the verification of their financial capacities (e.g. through the examination of three months of bank statements).

## Employment

### 16. Law No. 2 of 2026 on the Protection of Domestic Workers

Enforcement Date: 30 April 2026

Summary:

- In essence, this new Law defines Domestic Workers (*Pekerja Rumah Tangga* – “**PRT**”) as individuals who are paid to complete household tasks at private residences. PRT may be directly recruited by employers or indirectly recruited through PRT Placement Companies (*Perusahaan Penempatan PRT* – “**P3RT**”). Furthermore, all PRT candidates must fulfil the following requirements: 1) Must be at least 18 years of age; 2) Must possess an electronic identity card; and 3) Must have secured a health certificate issued by a healthcare facility.
- Any indirect employment of PRT should be formalized through employment agreements that are drawn up between PRT and their employers, and should also involve relevant P3RT. Meanwhile, all direct PRT employment should be based on consensus between the relevant parties and may also be drawn up as agreements that take into account the capacities of the parties to enter into agreements, as well as the existence of the agreed-upon work, which should not conflict with any statutory provisions.
- Under this Law, PRT enjoy a total of 14 rights, including: 1) The right to enjoy leave, wages and religious holiday allowances in accordance with relevant agreements or employment contracts; 2) The right to enjoy health and employment social-security benefits; 3) The right to enjoy reasonable hours of work; 4) The right to enjoy safe and healthy working environments; and 5) The right to terminate employment relationships if employers do not implement the relevant employment agreements or contracts. In addition to ensuring that the above-listed rights are fulfilled, employers are also required to respect the right of PRT to engage in acts of worship and should also report all such employment to the relevant local neighborhood or community associations.
- In addition, this new Law also requires P3RT to secure business permits from the central government. In this regard, the new framework strictly prohibits P3RT from engaging in wage deductions or withholding any personal documents owned by existing and/or prospective PRT. Furthermore, any P3RT that are found to have violated the

aforementioned requirements and prohibitions will be subject to the imposition of administrative sanctions ranging from written reprimands to the revocation of issued permits.

17. Regulation of the Minister of Indonesian Migrant Workers Protection/Indonesian Migrant Workers Protection Agency [No. 3 of 2026](#) on Standards for and the Signing and Verification of Employment Agreements for Indonesian Migrant Workers

Enforcement Date: 23 April 2026

Summary:

- This new Regulation is set to restructure Indonesia’s migrant worker (*Pekerja Migran Indonesia* – “**PMI**”) employment agreement framework through an expansion of the available categories of protected workers to now include PMI who work for merchant vessels and fishing vessels (collectively referred to as “**Vessel Crews**”). As a consequence, said Vessel Crews must sign Sea Employment Agreements that are drafted based on Collective Bargaining Agreements.
- The new Regulation also significantly digitalizes the administration of employment agreements through the Computerized System for the Protection of PMI (*Sistem Komputerisasi Pelindungan PMI/Sisko P2MI*). This updated administrative framework will be introduced over a transitional implementation period that will extend for two years, commencing 23 April 2026.
- Provisions that specifically govern contract modifications and extensions have also been refined to allow PMI, including Vessel Crews, to transition to new employers in cases of bankruptcy or death. In such cases, new agreements must be executed and verified, and must also encompass continuous social security coverage.

18. Regulation of the Minister of Indonesian Migrant Workers Protection/Indonesian Migrant Workers Protection Agency [No. 4 of 2026](#) on Placement Cooperation Agreements, Agency

Agreements, Business Partner Requirements and Verifications of Business Partners, Employers or Principals, as well as Indonesian Migrant Worker Request Letters

Enforcement Date: 24 April 2026

Summary:

- This Regulation requires Indonesian Migrant Worker (*Pekerja Migran Indonesia* – “PMI”) Placement Companies (*Perusahaan Penempatan PMI/P3MI*) to execute formalized placement cooperation agreements or agency agreements with business partners, employers or principals. These agreements must be bilingual, explicitly detail worker rights and costs, and should remain valid for a maximum period of five years.
- All requests for PMI must be formalized through verified migrant worker request letters, which will remain valid for up to fifteen months. Said verifications should ensure that requested quotas do not exceed authorized limits and that targeted sectors are deemed safe for migrant workers.
- In addition, the new Regulation also introduces a continuous monitoring system through which business partners, employers or principals who commit labor violations or who fail to provide adequate worker protections may be blacklisted. Finally, existing placement cooperation agreements, agency agreements and verified request letters will remain legally valid until their respective expiration dates.

#### 19. Regulation of the Minister of Manpower [No. 7 of 2026](#) on Outsourcing

Enforcement Date: 30 April 2026

Summary:

- The Regulation strictly limits outsourcing activities to six specific categories of supporting services, including cleaning, security, transportation, certain operational support services and supporting work within the mining, oil, gas and electrical power sectors. In order to employ outsourced labor, companies that assign work (“**Engaging Companies**”) and

registered service providers (*Perusahaan Alih Daya* – “**Outsourcing Companies**”) must enter into written outsourcing agreements (“**Outsourcing Agreements**”).

- Outsourcing Agreements must set out comprehensive worker protections, including the scope, location and duration of the relevant work, as well as wages, overtime pay, leave entitlements, occupational health and safety protections, and any rights relating to employment termination. Outsourcing Companies are also required to register their Outsourcing Agreements with their Local Manpower Offices within three business days of their execution.
- The Regulation provides a two-year transitional period, which should be used by Engaging Companies and Outsourcing Companies in order to bring their existing outsourcing arrangements into line with the new classifications. Enforcement mechanisms under the new framework include written warnings and operational restrictions, which can be imposed upon any Engaging Companies that violate the permitted scope of outsourcing.

## 20. Regulation of the Minister of Manpower [No. 8 of 2026](#) on Awards That Acknowledge Respect for, and the Protection and Fulfillment of the Rights of Persons with Disabilities

Enforcement Date: 8 May 2026

Summary:

- This new Regulation officially repeals and replaces Regulation of the Minister of Manpower [No. 3 of 2021](#) (“**Regulation 3/2021**”). While Regulation 3/2021 focused on national awards that could be specifically bestowed upon companies and State-Owned Enterprises (*Badan Usaha Milik Negara* – “**BUMN**”), the new framework has now broadened this scope to include respect for, as well as the protection and fulfillment of the rights of persons with disabilities.
- While Regulation 3/2021 stipulated that only companies and BUMN that employed disabled workers (*Tenaga Kerja Penyandang Disabilitas* - “**TKPD**”) were entitled to become award recipients, this new Regulation now affirms that the list of possible award recipients now breaks down as follows: 1) Individuals (particularly individuals that contribute to

respect for, as well as the protection and fulfillment of the rights of TKPD); 2) Legal entities (e.g. companies, BUMN and regionally owned enterprises; and 3) Providers of public facilities (e.g. job training institutions).

- Previously, Regulation 3/2021 affirmed that awards were to be granted primarily to companies and BUMN based on several factors (e.g. recruitment, training, wages, accommodation and facilities for TKPD). However, this new framework has now expanded these factors and classifies criteria for the receipt of awards based on the respective award recipients, including the following: 1) Individuals: providing inspiration, advocacy and innovation, while simultaneously contributing to respect for, as well as the protection and fulfillment of the rights of TKPD); 2) Legal entities: ensuring fair and non-discriminatory job training, recruitment and job placements, as well as the non-discriminatory provision of fair wages and social security to TKPD; and 3) Providers of public facilities: ensuring inclusivity and providing accessible training tools.
- The new Regulation also now affirms that granted awards will take the form of trophies, certificates, incentives and/or other forms. Previously, Regulation 3/2021 did not include trophies and incentives on the list of official awards.

21. Regulation of the Minister of Trade [No. 13 of 2026](#) on the Enforcement of the Indonesian National Work Competency Standards and the Application of the Indonesian National Qualifications Framework to the Category of Wholesale and Retail Trade, Repair and Maintenance of Cars and Motorcycles in the Main Group of Retail Trade, Non-Cars and Motorcycles in the Retail Trade in Goods Through Online Ordering Sector

Enforcement Date: 18 May 2026

Summary:

- This Regulation formally enforces the Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia* – “**SKKNI**”) and the Indonesian National Qualifications Framework (*Kerangka Kualifikasi Nasional Indonesia* - “**KKNI**”) for the retail trade in goods through online ordering (“**Online Retail**”) sector. The SKKNI and KKNI were initially introduced under Decree of the Minister of Manpower [No. 257 of 2025](#). The

framework establishes competency benchmarks for education, competency certification and workforce development across multiple Online Retail functions.

- This Regulation organizes competency classifications into three principal subsectors that encompass operational, financial and legal matters, as well as sales and marketing activities. The applicable qualification levels correspond to a broad range of positions, including warehouse, logistics, compliance, taxation, legal, consumer insight and business development roles.
- Competency units introduced under this Regulation include capabilities relating to occupational health and safety, trading activities via electronic systems, financial reporting, handling of consumer complaints, development of sales channels and digital marketing activities. At more advanced qualification levels, the framework also incorporates competencies relating to stakeholder communication, branding strategy, competitor analysis and data misuse mitigation.

22. Decree of the Minister of Manpower [No. 118 of 2026](#) on the Stipulation of Indonesian National Work Competency Standards for the Category of Financial and Insurance Activities in the Main Group of Financial Services Activities, Excluding Insurance and Pension Funds Within the Money Market and Foreign Exchange Market Treasury Sector

Enforcement Date: 11 May 2026

Summary:

- This Decree establishes a new set of Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia* – “**SKKNI**”) for the money market and foreign exchange market (*Pasar Uang dan Pasar Valuta Asing* – “**PUVA**”) treasury sector. These SKKNI are comprehensively outlined under the Appendix to this Decree and will now serve as a reference during the drawing up of national qualification levels and the organization of education and training programs, as well as in relation to competence certification. It should be noted that the new SKKNI will be subject to processes of review every five years or whenever such reviews are deemed necessary.

- In comparison with the now revoked framework of Decree of the Minister of Manpower [No. 42 of 2019](#) (“**Decree 42/2019**”), which previously served as the basis for the stipulation of SKKNI for the PUVA treasury sector, this new Decree has now expanded the list of relevant competence units that apply within this sector from six to 25 units. These newly incorporated and specified competence units include: 1) Conducting of Asset and Liability Portfolio Optimization Assessments; 2) Implementation, Supervision and Formulation of Transaction Policies and Strategies (e.g. the money market, fixed incomes, the foreign exchange market, and derivatives and structured products); 3) Measurement and Monitoring of Risks Related to Treasury Activities; 4) Implementation of the Market Code of Ethics; and 5) Formulation of Market Code of Ethics and Implementation Policies.

23. Decree of the Minister of Manpower [No. 119 of 2026](#) on the Stipulation of Indonesian National Work Competency Standards for the Category of Construction in the Main Group of Civil Engineering Construction Within the Irrigation and Swamp Sector

Enforcement Date: 11 May 2026

Summary:

- This Decree establishes a new set of Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia* – “**SKKNI**”) for the irrigation and swamp construction sector. These SKKNI are comprehensively outlined under the Appendix to this Decree and will now serve as a reference during the drawing up of national qualification levels and the organization of education and training programs, as well as in relation to competence certification. It should be noted that the new SKKNI will be subject to processes of review every five years or whenever such reviews are deemed necessary.
- At its core, this Decree consolidates and simultaneously replaces eight regulatory frameworks that previously served as the basis for the stipulation of SKKNI within the irrigation and swamp construction sector. Overall, this Decree sets out a total of 44 relevant competence units, including: 1) Establishment of Detailed Engineering Designs for Irrigation Networks; 2) Inventories of Irrigation Network Data; 3) Preparation of Data for the Implementation of Irrigation Planning Network Operation Activities; 4) Implementation of

the Identification and Security of Irrigation Networks; and 5) Organization of Irrigation System Performance Index Assessments.

24. Decree of the Minister of Manpower [No. 120 of 2026](#) on the Stipulation of Indonesian National Work Competency Standards for the Category of Professional, Scientific and Technical Activities in the Main Group of Architectural and Engineering Activities; Technical Testing and Analysis Within the Architectural Sector

Enforcement Date: 11 May 2026

Summary:

- This Decree establishes a new set of Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia – “SKKNI”*) for the architectural sector. These SKKNI are comprehensively outlined under the Appendix to this Decree and will now serve as a reference during the drawing up of national qualification levels and the organization of education and training programs, as well as in relation to competence certification. It should be noted that the new SKKNI will be subject to processes of review every five years or whenever such reviews are deemed necessary.
- In comparison with the now revoked framework of Decree of the Minister of Manpower [No. 196 of 2021](#) (“**Decree 196/2021**”), which previously served as the basis for the stipulation of SKKNI for the architectural sector, this Decree has now expanded the list of relevant competence units for this sector from eight to 19 units. These newly incorporated and specified competence units include: 1) Implementation of Multidisciplinary Integration into Architectural Designs; 2) Evaluation of the Integration of Mechanical, Electrical and Plumbing Systems in Architectural Designs; 3) Evaluations of the Integration of Life Safety Aspects in Architectural Designs; 4) Application of Architectural Laws and Regulations; and 5) Evaluation of Post-Occupancy Elements in Architectural Designs.

25. Decree of the Minister of Manpower [No. 121 of 2026](#) on the Stipulation of Indonesian National Work Competency Standards for the Category of Government Administration and Defense, and Mandatory Social Security in the Main Group of Government Administration

and Defense, and Mandatory Social Security Within the Public Sector Risk Management Sector

Enforcement Date: 11 May 2026

Summary:

- This Decree establishes a new set of Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia* – “**SKKNI**”) for the public sector risk management sector. These SKKNI are comprehensively outlined under the Appendix to this Decree and will now serve as a reference during the drawing up of national qualification levels and the organization of education and training programs, as well as in relation to competence certification. It should be noted that the new SKKNI will be subject to processes of review every five years or whenever such reviews are deemed necessary.
- A total of 23 relevant competence units is outlined under the Appendix to the Decree, including: 1) Development of Public Sector Risk Management Policies; 2) Development of Public Sector Risk Management Information System Infrastructure; 3) Conducting of Public Sector Risk Assessments; 4) Monitoring and Reviewing of the Effectiveness of Fraud Risk Management; and 5) Performance of Assurance Engagements for Public Sector Risk Management.

## Energy

26. Circular of the Director-General of Minerals and Coal [No. 3.E/HK.03/DJB/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. holders who are currently in 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.

27. [Draft Regulation](#) of the Minister of Energy and Mineral Resources on the Management and Utilization of Oil-and-Gas Data

Enforcement Date: -

Summary:

- The Draft Regulation is set to significantly expand Indonesia's oil-and-gas, data-classification framework so that it covers data that is generated from Target Injection Zone (*Zona Target Injeksi – "ZTI"*) exploration and carbon storage activities. The new framework also imposes extensive data submission and transfer obligations on ZTI Exploration and Carbon-Storage License holders, including mandatory reporting to the Energy and Mineral Resources Data and Information Center (*Pusat Data dan Informasi Energi dan Sumber Daya Mineral/Pusdatin ESDM*).
- The Draft Regulation is also set to streamline the data utilization licensing regime through the introduction of a fully integrated online application system and the expansion of overall eligibility to include ZTI Exploration and Carbon-Storage License holders. In order to reduce administrative delays, the framework also introduces a 15-business-day deemed approval mechanism.
- The Draft Regulation will also extend the existing data confidentiality periods to all data that derives from ZTI exploration and carbon-storage activities. Furthermore, the Regulation will also further allow holders of ZTI Exploration Licenses and Carbon-Storage Licenses to participate in the membership system so that they can access and utilize available data, subject to certain membership fees and designated representative requirements.

## Environment

### 28. Regulation of the Minister of Environment/Head of the Environmental Control Agency [No. 3 of 2026](#) on the Environmental Status Information System

Enforcement Date: 20 April 2026

#### Summary:

- This Regulation establishes the Environmental Status Information System, which will now facilitate the comprehensive recording and description of environmental data and information. Said data and information will subsequently serve as a benchmark during decision-making processes. Environmental status encompasses a two-level classification regime, specifically National Environmental Status (*Status Lingkungan Hidup Indonesia – “SLHI”*), which is compiled and determined by the Minister of the Environment/Head of the Environmental Control Agency (“**Minister**”), and Regional Environmental Status (*Status Lingkungan Hidup Daerah – “SLHD”*), which is compiled and determined by relevant regional heads (i.e. governors, regents and mayors) at the provincial or district/city levels in accordance with their authorities.
- Status reports that reflect the above-outlined classifications will now be developed in line with the following three mandatory stages: 1) Planning: this stage encompasses the establishment of priority data lists (e.g. biodiversity, water, air and marine/coastal quality, quality of land and forest cover) and a drafting team, which will solicit input from multiple stakeholders, including government bodies, academics and non-governmental organizations; 2) Implementation: this stage includes the collation of said priority data lists and subsequent analysis through the application of the so-called “SMART” (Specific, Measurable, Achievable, Relevant and Time-bound) method; and 3) Reporting: during this stage, regional authorities should submit their SLHD for a given year to the Minister via a central information system before a deadline of April of the following year. These regional reports will then serve as a data source during the determination of the national-level SLHI.
- In order to encourage good performance in line with the new framework, the Minister is offering various incentives to regional authorities, including awards for excellence in environmental leadership and fiscal incentives for regions that post the best performances

in terms of environmental protection. Other forms of recognition, including Adipura, Proklim and Kalpataru, will also be available.

29. 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:

- As a follow-up to Regulation of the President [No. 110 of 2025](#), this Decree comprehensively outlines the applicable procedures for determinations of Blue Carbon Management Locations in its Appendix. In essence, Blue Carbon Management Locations should be determined in line with the following factors: 1) Must be based on coastal and small island resources; 2) Must be based on scientifically verified data; 3) Must involve participation from relevant stakeholders; and 4) Must be aligned with development planning and spatial planning and/or zoning plans.
- This Decree also affirms that the following criteria must be taken into consideration during determinations of the aforementioned Blue Carbon Management Locations: 1) The incorporation of Blue Carbon ecosystems into spatial plans and/or zoning plans; 2) Land status and legality; 3) Socio-economic support; 4) Biophysical conditions (degradation and accessibility); and 5) Synergy with other activities.
- Blue Carbon Management Locations are determined through a systematic process that is implemented by a designated study team in order to establish a technical foundation for climate change mitigation and adaptation planning. However, said determinations do not directly involve the assigning of carbon rights. The location determination process commences with an identification stage that involves the gathering and analysis of primary and secondary data featured in spatial plans, land legality, socio-economic factors and biophysical conditions. The required data is collected through reviews of relevant literature and focused group discussions. Ultimately, any final findings should be officially documented in a formal report.

30. Instruction of the Governor of DKI Jakarta [No. 5 of 2026](#) on the Movement for Waste Segregation and Processing at Source

Enforcement Date: 30 April 2026

Summary:

- This Instruction streamlines waste sorting into a functional four-category system, expanding the regulatory scope from government offices to include all commercial and residential actors. This framework prioritizes output-oriented processing, necessitating that businesses reorganize internal logistics to separate organic, inorganic, and hazardous materials at the point of origin.
- This Instruction introduces operational mandates for the hospitality and F&B sectors, such as the labeling of near-expiry food, incentivized discounting to curb organic waste volume, and the processing waste for large-scale commercial managers, ensuring that only non-recyclable residue is transferred to municipal final disposal facilities.
- Enforcement is decentralized through neighborhood-level monitoring and a tiered reporting structure that subjects businesses to regulatory scrutiny every three months.

## General Financial Services

### 31. Draft Regulation of the Financial Services Authority on the Submission of Objections to Sanctions Imposed Within the Financial Services Sector

Enforcement Date: -

Summary:

- If ultimately enforced, then this Draft Regulation will set out the applicable procedure and mechanism for the filing of objections via the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”) by individuals, legal entities and/or organized groups or associations (collectively referred to as “**Parties**”) in response to the following actions: 1) Sanctions imposed by the OJK on Parties; and/or 2) Sanctions that are imposed by organizers of the stock exchange, clearing and guarantee institutions or custody and settlement institutions operating within the capital-market sector that have been subject to administrative measures.
- This Draft Regulation affirms that the aforementioned objections may only be filed once for each imposed sanction and must be submitted in writing within 30 days of their imposition. It should be noted that any Parties that are subject to the imposition of administrative sanctions in the form of fines (*Sanksi Administratif Berupa Denda/SABD*) by the OJK must first settle their fines in full via the OJK’s official revenue information system before submitting an objection.
- Ultimately, this Draft Regulation affirms that the OJK will respond within 40 business days of any submitted objection documents being deemed complete and correct. If the OJK accepts a submitted objection (either partially or in its entirety), then the relevant overpayment will be refunded by the OJK.

## Land & Property

### 32. Regulation of the Coordinating Minister for Food Affairs [No. 2 of 2026](#) on Working Procedures for the Integrated Team for the Control of Paddy Field Conversions and the Implementation Team for the Control of Paddy Field Conversions

Enforcement Date: 24 April 2026

#### Summary:

- This Regulation establishes a set of institutional working procedures for application by both the Integrated Team and Implementation Team during efforts to control paddy field conversions. The framework assigns strategic decision-making to the Integrated Team, while technical implementation is the responsibility of the Implementation Team and three task forces. These processes encompass data verifications, monitoring and evaluations, as well as empowerment relating to Protected Paddy Fields (*Lahan Sawah yang Dilindungi – “LSD”*).
- The Regulation introduces a structured verification and synchronization process for the identification of areas that will subsequently be designated as LSD. Verifications will be carried out against updated paddy field data, spatial-planning and land-administration data, irrigation data and forest-area data, and will also take licensing, nationally strategic projects and industrial activities into account.
- This Regulation also regulates LSD incentives and empowerment programs for regional governments and communities, including support for agricultural productivity, access to financing, infrastructure improvement, capacity building for human resources and the strengthening of farmers’ institutions. However, it should be noted that the granting of all incentives will also depend on the financial capacities of the state, as well as applicable Laws and Regulations.

33. Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency [No. 6 of 2026](#) on the Amendment to Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency [No. 11 of 2021](#) on Procedures for the Preparation, Review, Revision and Issuance of Approvals of the Substances of Spatial Plans for Provinces, Regencies and Cities, as Well as Detailed Spatial Plans

Enforcement Date: 13 May 2026

Summary:

- The Amendment introduces a number of targeted changes to the preparatory stage for the drafting of spatial plans, rather than revising any substantive rules on zoning and spatial-utilization conformity, or any substantive approval procedures. The primary policy direction here is to accelerate the availability of spatial-planning documents at the provincial, regency and city levels, as well as RDTR, through the broadening of the available pool of certified urban and regional planners who may lead the relevant teams of drafting experts.
- The most significant change that has been introduced lies in the reduced experience threshold for certified urban and regional planners who may serve as expert-team leaders during the preparation of provincial-, regency- and city-level RTRW, from the previous 10-year requirement to five years. The same five-year threshold also applies to team leaders responsible for the preparation of RDTR.
- The Amendment also introduces additional flexibility by allowing certified urban and regional planners with less than five years of experience to lead expert RTRW or RDTR drafting teams, provided that they have first secured approvals from the Minister.

34. Regulation of the Head of the Batam Free-Trade Zone and Free Port Authority [No. 2 of 2026](#) on Land Management

Enforcement Date: 22 April 2026

Summary:

- This new Regulation introduces stricter technical and financial controls over land allocations that take place within Batam. The framework expands BP Batam's role in the management and supervision of the Batam Free-Trade Zone and Free Port area, thereby enlarging priority development zones and tightening investment commitment requirements for land applicants.
- The Regulation also significantly increases compliance thresholds for investors. Furthermore, individual residential land allocation limits have now been doubled from 1,000 m<sup>2</sup> to 2,000 m<sup>2</sup>, while business applicants are now required to submit architectural-grade technical documents, including DWG-format site plans, 3D visualizations, building cross-sections and mandatory S-curve construction schedules. In addition, the previous 10% bank guarantee mechanism has now been replaced by a mandatory escrow giro that should amount to 30% of total investment value under Open Land Allocation schemes, with disbursement being tied to verified construction milestones.
- Special procedural requirements now apply to projects that are a part of Nationally Strategic Projects (*Proyek Strategis Nasional* – “**PSN**”) or that are located in Special Economic Zones (*Kawasan Ekonomi Khusus* – “**KEK**”) in situations where applicants are required to complete formal business plan presentations before the Technical Verification Team prior to the processing of a given application. The new Regulation also broadens the definition of abandoned land to include land that has been developed but that is utilized inconsistently in terms of its relevance to approved development plans, spatial planning fatwa or environmental approvals, thereby increasing exposure to administrative enforcement and land recovery measures by BP Batam.

35. [Draft Regulation](#) of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency on the Issuance of Electronic Documents for Land Registration Activities

Enforcement Date: -

Summary:

- The Draft Regulation is set to strengthen the existing framework that governs electronic land registrations through the introduction of a number of detailed provisions that

specifically address the content, structure, verification and legal validity of Electronic Certificates (“**e-Certificates**”). This new framework also clarifies that official copies of e-Certificates may be directly printed by rights holders/*nazhir* (collectively referred to as “**Holders**”) directly through the Certificate Printing Machine (*Anjungan Penerbitan Sertipikat/APS*).

- In addition, the Draft Amendment also permits Holders to request reprints of e-Certificates in cases where they are lost or damaged. The Draft Amendment is also set to revise the applicable timelines for the submission of documents to Land Deed Officials (*Pejabat Pembuat Akta Tanah/PPAT*) in order to complete processes of data maintenance to seven business days from the issuance of a given deed’s number and date.
- Finally, the Draft Amendment introduces new procedures for the handling of missing analog records, which now distinguish between disaster and non-disaster scenarios. In order to secure replacements, landowners must submit their original certification. This will then be followed by a review of the relevant historical records conducted by officials. If such an investigation is considered successful, then replacement documents will be issued, otherwise, a field re-measurement will have to be completed.

36. [Draft Regulation](#) of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency on Land and Spatial Surveys and Mapping

Enforcement Date: -

Summary:

- If it is ultimately enforced, then this Draft Regulation will introduce a set of comprehensive rules for 3D modeling. Said 3D models will ultimately be used to administer above-ground spaces, underground spaces and strata titles. Businesses should submit statement letters setting out relevant spatial boundaries, accompanied by the aforementioned 3D models, in order to ensure accurate representations of any structures that they have built. This new digital framework also establishes precise legal boundaries for the development of complex commercial property and underground utility infrastructure.

- This new Draft Regulation also stipulates that any surveying and boundary mapping activities that are undertaken for land consolidation and public land acquisition purposes must be strictly based on officially determined locations. Furthermore, any plots of land that intersect with the designated acquisition boundaries will be subject to mandatory splitting or merging procedures in order to bring them into line with relevant project development requirements. In addition, all resulting maps of land plots must be announced publicly.
- The Draft Regulation also establishes clear mechanisms for the reinstatement of boundaries and the remeasurement of plots of land. Holders of relevant land rights may also formally request services in order to improve the overall accuracy of their boundary coordinates or to resolve any discrepancies in physical data that have been discovered in the electronic registry. If approved, official surveyors will accurately restore any mapped boundary points and support them through the installation of physical field markers in order to secure the assets in question, thereby hopefully preventing the emergence of any future land disputes.

### 37. [Draft Regulation](#) of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency on Land Appraisers

Enforcement Date: -

Summary:

- If ultimately enforced, then this Draft Regulation will repeal and replace Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency [No. 17 of 2022](#) on Land Appraisers (“**Regulation 17/2022**”). In comparison with Regulation 17/2022, the Draft Regulation expands the scope of appraisal activities and objects through the inclusion of social impact assessments and assessments that specifically address the handling of social impacts on land that is designated as destroyed land that will be used for public interest development projects.
- While retaining the core licensing requirements originally set out under the framework of Regulation 17/2022, the Draft Regulation further clarifies several aspects, specifically: 1) Age requirement: specifies that a maximum age limit of 65 will apply on the date that an

application is submitted; 2) Post-license deadlines: new land appraisers will now be required to report to their relevant Regional Offices (*Kantor Wilayah*) within 30 days of their license decrees being issued and must subsequently be inaugurated (*pelantikan*) within 90 days; and 3) License expiration: adds “end of license period” and “change in service classification” as explicit grounds for the revocation or voiding of a license.

- The Draft Regulation stipulates that government appraisers (*penilai pemerintah*) may be utilized for small-scale land acquisitions in situations where appraisal services offered by licensed appraisers or public appraisers are unavailable and/or in situations where cost efficiency is a factor. In this regard, government appraisers may conduct valuations of any land acquisitions that are carried out directly between agencies that require land and relevant entitled parties through sale and purchase, exchange or other mutually agreed methods, as well as for land acquisitions that are conducted in regions with limited numbers of licensed or public appraisers.

### 38. [Draft Regulation](#) of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency on Licensed Surveyors

Enforcement Date: -

Summary:

- This new framework sets out two distinct roles for licensed surveyors that are based on their levels of expertise and education, as follows: 1) Cadastral surveyors, who are required to hold a bachelor’s degree in Geodesy/Geomatics Engineering or a related diploma in land surveying (D4). Cadastral surveyors will bear full legal responsibility for any surveys and mapping data that they produce; and 2) Assistant cadastral surveyors, a position which is open to graduates of vocational high schools (*Sekolah Menengah Kejuruan/SMK*) or diploma (D3) programs in surveying, as well as general high-school graduates who hold specific types of training certification. Assistant cadastral surveyors must operate under the supervision of a cadastral surveyor.
- In order to become a licensed surveyor, candidates must complete the following stages: 1) Examination: candidates must pass a licensing exam administered by the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency (“**Minister**”). This

exam will covers topics that range from digital literacy to the ethics of cadastral surveying; 2) Internship: after passing this exam, newly qualified surveyors must then complete a mandatory six-month internship at a local land office in order to gain practical experience in cadastral services; 3) Inauguration: upon the completion of an internship, a surveyor will be officially inaugurated by the Head of the relevant Regional Office within 14 days of reporting said completion. Issued surveyor licenses have a validity of three years and are renewable.

- Licensed surveyors are required to join or establish Licensed Surveyor Service Offices (*Kantor Jasa Surveyor Berlisensi* – “**KJSB**”) in order to offer their services. A KJSB may take the form of either an Individual KJSB (i.e. an office that is led by one surveyor with at least one assistant being employed) or a Partnership/KJSB Firm (i.e. an office that is led by at least two surveyors who are supported by a minimum of two assistants). Prior to conducting any mapping activities, a KJSB must first secure a formal operational permit from the Minister. In addition, a KJSB is also required to maintain a physical office within its designated provincial working area and to comply with various specific branding requirements that specifically relate to office signage and official letterheads.

## Monetary & Payment System

### 39. Regulation of the Board of Governors of Bank Indonesia [No. 10 of 2026](#) on the Settlement of Bilateral Transactions Between Indonesia and Japan Using the Rupiah and Yen Currencies Through Banks

Enforcement Date: 25 May 2026

#### Summary:

- This Regulation has now officially increased the end-of-day, aggregate balance limit for any Rupiah Special Purpose Non-Resident Accounts (“**SNA Rupiah**”) that are held by Japanese Appointed Cross-Currency Dealer (“**ACCD**”) Banks in Indonesian ACCD Banks from Rp. 1 trillion to Rp. 1.25 trillion. This new framework also retains flexibility in relation to any balances that exceed the threshold in situations where supporting documentation confirms that the relevant funds will be used for bilateral transaction settlements that are completed the following day.
- This new Regulation has also expanded the scope of permissible underlying transactions for bilateral rupiah-yen settlements. In addition to trade and direct investment activities, the framework also now accommodates capital transactions, financial transactions, financing from Indonesian ACCD Banks and various types of cross-border payment arrangements, including QR-based payment mechanisms.
- The Regulation also introduces broader reporting requirements that apply to Indonesian ACCD Banks that participate in bilateral transactions that are undertaken between Indonesia and Japan. In this regard, said Indonesian ACCD Banks are required to specifically flag rupiah-yen transaction data in their Integrated Commercial Bank Reports, while ensuring that no underlying transaction documents utilize any prohibited Israeli currency denominations.

## Natural Resources

40. Circular of the Director General of Forestry Planning [No. 1 of 2026](#) on the Adjustment of Procedures for the Application for Determination of Working Area Boundaries for the Use of Forest Areas

Enforcement Date: 4 February 2026

Summary:

- The new circular establishes a new application sequence for working area boundary determinations by introducing a mandatory baseline validation phase.
- Regulated entities must submit comprehensive technical documentation, notably including high-resolution satellite imagery (under one meter) and verified environmental plans, to pass the baseline validation. This establishes a high technical threshold and administrative burden for forestry permit holders during their first-year commitment window.

41. Regulation of the President Director of the Plantation Fund Management Agency [No. PER-4/BPDP/2026](#) on Procedures for the Collection of Export Levies on Plantation Commodities and/or Derivative Products

Enforcement Date: 1 May 2026

Summary:

- This new Regulation has now expanded the scope of export levies beyond cocoa and coconut commodities to also cover palm oil, crude palm-oil and their derivative products. In addition, this new Regulation also marks the transition of export levy administration from the previous e-Billing Levy Application System (SiBILLY) to the new information system organized by the Plantation Fund Management Agency (*Badan Pengelola Dana Perkebunan – “BPDP”*). This new system has been named the AI-Integrated Export Levy Application (*Aplikasi Levy Ekspor Terintegrasi AI/ALEXIA*) platform.

- This new framework has also introduced a new installment payment mechanism for businesses who are acting as payers (*Wajib Bayar*) of export levies (“**Payers**”) but who are experiencing severe liquidity difficulties. This mechanism will allow export levy underpayments to be settled in installments for periods of up to 12 months. Said Payers are only permitted to apply for this relief once for each Export Levy Calculation Determination Letter (*Surat Penetapan Perhitungan Pungutan Ekspor - “SP3E”*) and will be subject to a number of specific financial requirements, including the mandatory submission of financial statements for the current interim year.
- This Regulation also sets a longer compliance window for Payers through the extension of both the SP3E payment settlement and objection submission periods from 60 to 90 days.

#### 42. [Draft Regulation](#) of the Government on the Management of Export of Strategic Natural Resource Commodities through State-Owned Enterprises

Enforcement Date: -

Summary:

- The Draft Regulation targets coal and palm oil as the primary strategic commodities subjected to this new state-controlled export regime. However, the framework establishes a dynamic scope that empowers the Government to subsequently expand this list.
- If the Draft Regulation is enacted, private actors will be strictly prohibited from directly exporting designated strategic commodities to the international market. Instead, all domestic producers and miners will be required to sell their export production directly to PT Danantara Sumber Daya Indonesia (“**PT Danantara**”).
- The Government plans to implement this structural shift in phases, allowing exports to be facilitated through the state entity until the end of 2026 before enforcing an exclusive export right to PT Danantara.

## Non-Banking Financial Services

### 43. Regulation of the Board of Commissioners of the Financial Services Authority [No. 2 of 2026](#) on the Organization of Buy-Now-Pay-Later Services by Financing Companies and Sharia Financing Companies

Enforcement Date: 4 May 2026

#### Summary:

- This Regulation establishes a more stringent framework for conventional and Sharia financing companies (collectively referred to as “**Companies**”) that organize Buy-Now-Pay-Later (“**BNPL**”) services through the introduction of mandatory credit-scoring requirements and standardized debtor eligibility criteria. In this regard, prospective debtors must satisfy certain minimum age and income thresholds, while Companies are also required to apply limitations on their repayment capacities as part of their financing assessments. The mandatory implementation of these debtor eligibility requirements is set to come into full force on 1 July 2026 for new debtor acquisitions and financing extensions.
- The new Regulation also strengthens Personal Data Protection (“**PDP**”) compliance obligations by restricting access to device data and requiring explicit consent in relation to certain types of data processing activities. Companies must also provide enhanced onboarding disclosures, including notifications that specifically address transaction reporting, to the Financial Information Service System (*Sistem Layanan Informasi Keuangan/SLIK*), as well as implement potential financial access restrictions in relation to any payment defaults.
- The Regulation also establishes more detailed governance requirements regarding the calculation and reporting of economic benefits that derive from BNPL services. Furthermore, any Companies seeking approvals for the organization of BNPL services must submit extensive supporting documentation. Finally, the OJK may also require independent audits to be completed in relation to system security and operational compliance.

#### 44. Draft Regulation on the Supervision of Secondary Housing Financing Companies

Enforcement Date: -

Summary:

- This Draft Regulation is set to replace existing compliance-based soundness assessments for Secondary Housing Financing Companies (*Perusahaan Pembiayaan Sekunder Perumahan – “PPSP”*) with a broader risk-based evaluation framework that will encompass governance, risk profile, earnings and capital adequacy. Under the new framework, PPSP will be required to complete periodic self-assessments, including consolidated assessments of their subsidiaries and integrated assessments of their sharia business units.
- The Draft Regulation also introduces Maximum Financing Limits that should hopefully mitigate concentration risks and excessive exposure for related parties or debtor groups. Financing for related parties may only amount to a maximum of 50% of a given PPSP’s equity, while financing to a single unrelated debtor will be capped at 20% of equity.
- The Draft Regulation is also set to strengthen prudential and enforcement standards through the imposition of a maximum net non-performing financing ratio of 5%, as well as through the expansion of the scope of administrative sanctions. In addition to written reprimands and reductions in soundness ratings, the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) will also be able to sanction individual members of Boards of Directors, Boards of Commissioners and Sharia Supervisory Boards through fit-and-proper reassessments and the reporting of track records.

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

45. Decree of the Minister of Health [No. HK.01.07/MENKES/313/2026](#) on Supplement IV of the Indonesian Pharmacopoeia Edition VI

Enforcement Date: 17 April 2026

Summary:

- This Decree officially establishes Supplement IV of the Indonesian Pharmacopoeia Edition VI (“**Supplement IV**”). Outlined comprehensively under the Appendix to this Decree, Supplement IV sets out various quality standards that must be met by business actors during the manufacturing of drug ingredients and/or drugs that are distributed within Indonesia.
- The aforementioned business actors are responsible for ensuring that their drug ingredients and products meet the quality standards set out in Indonesian Pharmacopoeia Edition VI, including its supplements. In this regard, the Decree requires business actors to comply fully with the Supplement IV quality standards within 12 months of the enforcement of this Decree, i.e. by 17 April 2027.

46. Regulation of the National Nutrition Agency [No. 5 of 2026](#) on Nutritional Standards for the Implementation of the Free Nutritious Meal Program

Enforcement Date: 29 April 2026

Summary:

- This new Regulation establishes nutritional standards for the Free Nutritious Meals (*Program Makan Bergizi Gratis* – “**MBG**”) program by requiring all meal packages to be formulated in reference to the Recommended Dietary Allowance (*Angka Kecukupan Gizi* - “**AKG**”), balanced nutritional principles and applicable food-safety standards. The framework is being targeted at specific groups, including students, children under five

years of age, pregnant women, breastfeeding mothers, teachers and educational personnel.

- The Regulation sets nutritional adequacy percentages that are based on meal timings, with breakfast packages required to cover 20% - 25% of daily energy requirements and lunch packages required to cover 30% - 35% of daily energy requirements. Technical arrangements for the provision of meals to children under five years of age, pregnant women and breastfeeding mothers will be further stipulated under a forthcoming Decree of the Head of the National Nutrition Agency (*Badan Gizi Nasional* – “**BGN**”).
- The Nutrition Fulfillment Service Unit (*Satuan Pelayanan Pemenuhan Gizi/SPPG*) must conduct menu planning based on the nutritional needs of target groups, local food ingredients, fortified food ingredients and special dietary conditions (e.g. allergies, intolerance or phobias). Furthermore, menu planning must follow detailed operational stages, including target-group determination, AKG-based needs identification, master menu and menu-cycle preparation, as well as recipe identification, ingredient specifications and budget calculations.

#### 47. Regulation of the Indonesian Food and Drug Authority [No. 6 of 2026](#) on Procedures for the Issuance of Export Certificates for Processed Foods

Enforcement Date: 29 April 2026

Summary:

- This Regulation sets out the applicable procedures that should be followed by businesses that export processed foods in order to secure Export Certificates (*Surat Keterangan Ekspor* - “**SKE**”) from the Head of Indonesian Food and Drug Authority (*Badan Pengawas Obat dan Makanan* – “**BPOM**”). The aforementioned SKE may take the following forms: 1) Certificates of Free Sale (“**CFS**”); 2) Health Certificates; 3) Export Notifications for Food Packaging; and 4) Irradiation Certificates. It should be noted that CFS will not be issued for any exported processed food products whose ingredients differ from related products that have already been registered in Indonesia and/or processed foods that are specifically intended for export.

- Applications to secure SKE should be submitted by producers or exporters of processed food products via the official BPOM website. Said applications involve the initial completion of a one-time account registration followed by the uploading of various types of supporting documents (e.g. business identification numbers, statements of responsibility and relevant office/warehouse addresses with supporting photos). Once verified, applicants can then proceed to submit their SKE applications, pay the relevant Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak – “PNBP”*) fees and await the results of official BPOM evaluations. Said technical evaluations will be completed by the BPOM within two business days of the relevant PNBP payment being confirmed through the application of a “clock on/clock off” mechanism.
- The standard Processed Food SKE will only remain valid for a single export shipment. However, the BPOM may grant longer validity periods, as well as various priority services, to businesses with excellent track records. In this regard, any businesses that have already secured SKE must report the realization of each export activity to the Head of BPOM.

#### 48. Regulation of the Indonesian Food and Drug Authority [No. 7 of 2026](#) on the Promotion and Advertisement of Drugs

Enforcement Date: 29 April 2026

Summary:

- This Regulation has now expanded the regulatory scope of the oversight of drug advertising by the Indonesian Food and Drug Authority (*Badan Pengawas Obat dan Makanan – “BPOM”*) to include a broader set of promotional activities. This oversight applies not only to pharmaceutical industries but also to pharmaceutical wholesalers, pharmaceutical service facilities and organizers of pharmaceutical electronic systems (collectively referred to as “**Pharmaceutical Businesses**”).
- This Regulation introduces comprehensive requirements for promotional activities, including product eligibility, audience restrictions and mandatory risk management systems that cover stock, supply chains and disease trends. The new framework also imposes stricter obligations regarding personnel qualifications, safety reporting and internal oversight, as undertaken by Pharmaceutical Businesses.

- The Regulation introduces an expanded set of prohibitions that target unethical practices, such as incentive-based promotions, sales-linked agreements and disguised research activities. Moreover, the new framework also modernizes the advertising approval process through full Online Single Submission (OSS) system integration and increases enforcement exposure through a broader set of administrative sanctions, which include the revocation of Good Distribution Practice for Drugs (*Cara Distribusi Obat yang Baik/CDOB*) certification.

#### 49. Regulation of the Indonesian Food and Drug Authority [No. 8 of 2026](#) on the Certification of Good Cosmetics Manufacturing Practices

Enforcement Date: 29 April 2026

Summary:

- This Regulation establishes an updated framework for Good Cosmetics Manufacturing Practices (*Cara Pembuatan Kosmetika yang Baik – “CPKB”*) by integrating the certification process into the Online Single Submission (OSS) system. Moreover, this Regulation no longer requires building floor plan approvals as a separate mandatory process during the securing of CPKB certification.
- This Regulation refines the overall CPKB certification procedures by revising processing timelines and extending renewal submission deadlines. In this regard, the new framework has also expanded operational scope by allowing shared facilities for quasi-drugs and Household Healthcare Supplies (*Perbekalan Kesehatan Rumah Tangga/PKRT*).
- This Regulation introduces stricter limitations for cosmetics industries that have secured CPKB aspect fulfillment certification, including a prohibition on contract manufacturing and reduced renewal opportunities. This new framework has also expanded the available administrative sanctions, which now include suspensions, electronic access restrictions and the revocation of certificates for non-compliance.

50. [Draft Regulation](#) of the Indonesian Food and Drug Authority on Procedures for the Issuance of Export Certificates for Natural Medicines, Quasi Drugs, Health Supplements and Cosmetics Products

Enforcement Date: -

Summary:

- The Indonesian Food and Drug Authority (*Badan Pengawas Obat dan Makanan* – “**BPOM**”) is currently preparing a [Draft Regulation](#) (“**Draft Regulation**”) that will set out procedures for the issuance of Export Certificates (*Surat Keterangan Ekspor* - “**SKE**”) for natural medicines, quasi drugs, health supplements and cosmetics products (collectively referred to as “**Products**”). This new Regulation is intended to support business actors and exporters during the fulfilment of various requirements that apply in destination countries in relation to exported Products.
- SKE will outline several types of information (e.g. Product legality and identity, safety and quality) and may take the following forms: 1) Certificates of Pharmaceutical Product (CPP); 2) Certificates of Free Sale (CFS); 3) Certificates of Health (COH); and 4) Certificates of the implementation of Good Manufacturing Practices (GMP). This Draft Regulation also addresses account registrations, the submission of supporting documents, application limits, validity periods and technical evaluation timelines for SKE applications.
- The Draft Regulation also introduces various mandatory export realization reporting obligations that will apply to business actors that have secured SKE. Any failure to comply with these reporting obligations, as well as product standards or supporting document requirements, may result in business actors being subject to the imposition of administrative sanctions, including written reprimands and temporary prohibitions on SKE applications.

## Profession

51. Letter of the Director-General of Financial Sector Stability and Development [No. S-863/SK. 5/2026](#) on the Notification of Extended Periods for the Mandatory Submission of Annual Tax Consultant Reports

Enforcement Date: 5 May 2026

Summary:

- Following the issuance of Decree of the Director-General of Taxes [No. KEP-71/PJ/2026](#), which officially grants corporate taxpayers a one-month administrative sanctions waiver for any late filing and payment of their 2025 Annual Income-Tax (*Pajak Penghasilan* – “**PPH**”) Returns (*Surat Pemberitahuan* – “**SPT**”) and in order to ease the ongoing transition to the newly-implemented Core Tax Administration System (“**CTAS**”), this Letter has now extended the deadline for Mandatory Submissions of Annual Tax Consultant Reports (*Laporan Tahunan Konsultan Pajak* - “**LTKP**”) to 31 May 2026.
- It should be noted that the original deadline for 2025 LTKP submissions was set at 30 April 2026 under Circular of the Director-General of Financial Sector Stability and Development [No. SE-2/SK/2026](#). However, it should also be noted that any failure to comply with this updated timeline will still result in the imposition of administrative sanctions.

## Tax & Non-Tax Charges

### 52. Regulation of the Minister of Finance [No. 22 of 2026](#) on the Use of Revenue Sharing Funds from Tobacco Excise Taxes

Enforcement Date: 24 April 2026

#### Summary:

- In comparison with Regulation of the Minister of Finance [No. 72 of 2024](#), which has now been repealed and replaced, the new Regulation states that Tobacco Excise Revenue Sharing Funds (*Dana Bagi Hasil Cukai Hasil Tembakau – “DBH CHT”*) can be utilized to fund other activities in accordance with regional priorities. In this regard, if funds that are used for public welfare purposes (specifically 30% that should be designated to aid) exceed local needs, then the remaining surplus can be reallocated in order to support national priorities and/or basic service standards. Said reallocations have been capped at 6% of any total DBH CHT allocation.
- Furthermore, this new framework also stipulates that in the event of any disaster or force-majeure event, the Minister of Finance may authorize an adjusted utilization of DBH CHT funds that will subsequently be used to address any such emergency circumstances in accordance with relevant regional priorities. In addition, the new Regulation has also revised the reporting structure for the realization of DBH CHT utilization, resulting in the following three categories: 1) The previous year’s report; 2) Period I, which covers activities up to the second stage of fund disbursement; and 3) Period II, which covers activities up to the fourth stage of fund disbursement.

### 53. Regulation of the Minister of Finance [No. 23 of 2026](#) on the Amendment to the Regulation of the Minister of Finance [No. 240/PMK.06/2016](#) on the Management of State Receivables

Enforcement Date: 24 April 2026

Summary:

- The state is now authorized to take physical possession of, utilize, including through leasing or other utilization arrangements without the consent of the debtor or guarantor. These assets can be leased or operated by third parties for up to five years, with revenues directly offsetting the outstanding debt.
- The valuation and assessment framework has been updated to explicitly capture modern financial instruments. Digital assets, crypto assets, and various forms of financial institutional holdings are now explicitly targeted for forced transfer to settle state obligations.
- New provisions formalize debt settlement through direct asset handover or state asset transfer of assets as part of settlement. Debtors may proactively surrender unencumbered real estate assets to clear debts, provided the assets hold high economic value or are needed for public infrastructure.

54. Regulation of the Minister of Finance [No. 24 of 2026](#) on Value-Added Tax on the Provision of Scheduled, Domestic, Commercial, Economy-Class, Air-Transportation Services in Support of the Government-Borne Response to Increased Jet Fuel Prices During the 2026 Fiscal Year

Enforcement Date: 25 April 2026

Summary:

- This Regulation introduces a 100%, government-borne, Value-Added Tax (*Pajak Pertambahan Nilai – “PPN”*) incentive (*PPN Ditanggung Pemerintah - “PPN DTP”*) for scheduled, domestic, economy-class, air-transportation services in order to mitigate the negative effects of rising aviation turbine fuel (“**Avtur**”) prices. This incentive will apply to ticket purchases and flight periods that fall within the 25 April to 23 June 2026 window and specifically covers PPN on base fares and fuel surcharges.
- This temporary framework also imposes various administrative obligations on air-transportation business entities (“**Airline Companies**”) operating as taxable entrepreneurs, including the issuance of valid tax invoices or equivalent documents and the reporting of all

such transactions as a part of their Periodic PPN Returns. Furthermore, aggregate reporting must be completed for transactions that benefit from the PPN facility. Meeting these obligations is essential if Airline Companies are to remain eligible for the incentive.

- The Regulation further requires Airline Companies to draw up and electronically submit detailed PPN DTP transaction lists through the official portal of the Directorate-General of Taxes by 31 July 2026. Any failure to comply with these reporting obligations, including transactions that fall outside the eligibility period or the provision of non-economy class services, will result in Airline Companies being classified as ineligible to enjoy the incentive. Furthermore, all non-compliant transactions will be subject to normal PPN treatments.

#### 55. Regulation of the Minister of Finance [No. 26 of 2026](#) on Procedures for the Collection, Withholding and Deposit of Cigarette Tax

Enforcement Date: 12 May 2026

Summary:

- While retaining the existing 10% cigarette tax rate that applies to various types of tobacco products (e.g. cigarettes, cigars, leaf cigarettes and electronic cigarettes), this new Regulation clarifies that shredded tobacco and other types of processed tobacco products (e.g. molasses, snuff and chewing tobacco) have now been exempted from the imposition of the cigarette tax.
- This Regulation also revises the procedure for payments of the cigarette tax, as well as enforcement and refund procedures. These revisions affirm that the simultaneous payment of cigarette tax and excise duty into the State General Treasury Account (*Rekening Kas Umum Negara* - “**RKUN**”) must be completed in cash. In addition, the new Regulation clarifies that notifications of underpaid cigarette tax will be sent to relevant taxpayers if any of the following conditions are met: 1) Excise shortfalls are discovered (e.g. involving calculation errors, upgraded manufacturer classification brackets and adjusted retail prices per stick or gram); 2) Miscalculations are discovered in cigarette tax notification letter documents; or 3) Unpaid cigarette tax is discovered.

- This new framework also mandates that regional governments should allocate a minimum of 7.5% to other types of health services, while a maximum of 5% must be allocated to law enforcement spending, both of which should be drawn from the 50% of their earmarked cigarette revenue. Moreover, regional governments may arrange for surplus National Health Insurance Program contributions to be completed in order to settle any outstanding arrears that are owed to the Social Security Agency for Health (*Badan Penyelenggara Jaminan Sosial Kesehatan*/BPJS Kesehatan).

#### 56. Regulation of the Minister of Finance [No. 28 of 2026](#) on Procedures for Preliminary Refunds of Tax Overpayments

Enforcement Date: 1 May 2026

Summary:

- This Regulation has now repealed and replaced the previous preliminary tax-refund framework, while maintaining the following original three categories of taxpayers that may enjoy preliminary refunds of tax overpayments: 1) Taxpayers that meet certain criteria; 2) Taxpayers that meet certain requirements; and 3) Low-risk taxable entrepreneurs (*Pengusaha Kena Pajak – “PKP”*). The new framework has been issued in order to improve accuracy and provide greater legal certainty regarding the exercising of taxpayer rights and the fulfilment of taxation-related obligations, particularly in terms of preliminary refunds of overpaid Income Tax (*Pajak Penghasilan – “PPH”*) and Value-Added Tax (*Pajak Pertambahan Nilai – “PPN”*).
- This Regulation has also refined the criteria for taxpayers that meet certain criteria by introducing more detailed requirements on tax-arrears status, financial-statement quality and tax-related criminal records. These include a number of additional requirements regarding the absence of late tax-liability payments, as well as the exclusion of modified unqualified opinions with explanatory paragraphs, the prohibition on restated financial statements due to error corrections or financial-data manipulation, mandatory responses to fiscal profit/loss data clarification requests and a limitation on fiscal profit/loss corrections that exceed 5%.

- The new framework has also revised the thresholds for taxpayers that meet certain requirements, in particular by reducing the maximum refundable PPN overpayment for PKP from Rp. 5 billion to Rp. 1 billion and introducing a supply-value threshold of Rp. 0 - Rp. 4.2 billion for a single tax period. For low-risk PKP, the new Regulation also strengthens formal-compliance requirements and introduces an 80% threshold for certain activities (e.g. exports or supplies to PPN collectors). This threshold must be met during the relevant tax period in order to support eligibility for preliminary refunds.

57. Regulation of the Director-General of Taxes [No. PER-6/PJ/2026](#) on Procedures for the Implementation of Rights and the Fulfillment of Global Minimum Tax Obligations Based on International Agreements

Enforcement Date: 4 May 2026

Summary:

- This Regulation applies to Multinational Enterprise Groups (*Grup Perusahaan Multinasional* - “**Grup PMN**”) that record annual consolidated revenues of at least EUR 750 million during at least two of the four preceding years. Entities that meet these criteria must electronically request Global Anti-Base Erosion Rules (“**GloBE**”) taxpayer status through the Taxpayer Portal within nine months of their first year of coverage under the GloBE. It should be noted that the Heads of relevant Tax Service Offices may also grant this status *ex officio* if an entity fails to submit an application.
- The aforementioned GloBE taxpayers are obliged to complete electronic filings, including for their Annual Income Tax (*Pajak Penghasilan* – “**PPh**”) Returns (*Surat Pemberitahuan* – “**SPT**”) within the context of GloBE, as well as GloBE Information Returns (“**GIR**”) and written notifications from the constituent entity of the Grup PMN regarding identities of various domestic taxpayers and those that are appointed to submit GIR (“**Notifications**”). This Regulation further affirms that Annual PPh SPT are due within four months of the end of the GloBE tax year, while the GIR and Notifications must generally be submitted within 15 months of the end of the GloBE tax year (or 18 months for the initial reporting year). This Regulation also stipulates that any additional taxes that arise from Income Inclusion

Rules (IIR), Undertaxed Payment Rules (UTPR) and Domestic Minimum Top-up Tax (DMTT) must be settled by the end of the following GloBE tax year.

- This Regulation further outlines procedures for administrative research, data updates and the revocation of GloBE taxpayer status if a Grup PMN no longer meets the relevant revenue threshold. Ultimately, the Director-General of Taxes retains the right to complete supervisions and audits in order to verify compliance with global minimum tax obligations.

#### 58. Regulation of the Director General of Customs and Excise [No. PER-3/BC/2026](#) on Procedures for the Settlement of Excise

Enforcement Date: 1 June 2026

Summary:

- The period for calculating the maximum allowance for excise stamp provision has been expanded from a three-month to a six-month average. This forces factory entrepreneurs to demonstrate a more sustained production track record, mitigating short-term quota spikes and restricting aggressive market entry capacity.
- For entities lacking historical data, the regulation drastically slashes default excise stamp quotas by up to 60% across all risk profiles compared to the previous framework. This restricts immediate operational scaling for new or high-risk entrants, effectively curbing their initial production capabilities.
- The regulation mandates full transition to electronic submission through the customs service computer system within 30 days, while capping the mandatory excise stamp affixation for domestic and imported alcoholic beverages at a maximum ethyl alcohol content of 55%. These shifts enforce strict digital compliance and provide definitive product classification boundaries.

59. Decree of the Director-General of Taxes [No. KEP-71/PJ/2026](#) on Tax Policies and the Implementation of the Core Tax Administration System for the Submission of Annual Income-Tax Returns by Corporate Taxpayers for the 2025 Tax Year

Enforcement Date: 30 April 2026

Summary:

- Following the transition of Indonesia’s tax governance to the Core Tax Administration System (“**CTAS**”), which will now be used for submissions of Annual Income Tax (*Pajak Penghasilan* – “**PPH**”) Returns (*Surat Pemberitahuan* – “**SPT**”) by corporate taxpayers, this new Decree officially grants a one-month waiver to the imposition of administrative sanctions for the late filing and payment of 2025 annual SPT, including Article-29 PPh SPT. Furthermore, this administrative sanctions waiver covers both full-year and partial-year SPT. In addition, this relief has also been extended to corporate taxpayers who have secured extensions for their SPT submissions, provided that settlements occur within one month of the relevant due dates.
- The Decree also states that the aforementioned waiver applies automatically without requiring any separate applications to be filed by corporate taxpayers. Moreover, any issued Tax Collection Letters for eligible delays will be annulled *ex officio* by the relevant Heads of Regional Tax Offices. These delayed filings that are completed within the permitted period will not affect a taxpayer’s eligibility for the securing of “specific criteria taxpayer” status.
- Following the issuance of this Decree, the Director-General of Financial Sector Stability and Development has also issued Letter [No. S-863/SK.5/2026](#), which affirms that the mandatory submission deadline for Annual Tax Consultant Reports (*Laporan Tahunan Konsultan Pajak* - “**LTKP**”) has now been extended to 31 May 2026. However, it should also be noted that any non-compliance with the revised LTKP deadline will still result in the imposition of administrative sanctions, as described under the prevailing Regulations.

60. Circular of the Director-General of Taxes [No. SE-2/PJ/2026](#) on Guidelines for the Implementation of Assessments for Tax-Related Purposes

Enforcement Date: 12 March 2026

Summary:

- This Circular officially repeals and replaces several frameworks that previously governed the implementation of tax assessments. These frameworks include: 1) Circular of the Director-General of Taxes (“**Director-General**”) [No. SE-18/PJ/2017](#); and 2) Circular of the Director-General [No. SE-05/PJ/2020](#) (“**Circular 5/2020**”).
- Overall, this new Circular specifically addresses eight aspects associated with the implementation of tax assessments, including: 1) Assessment provisions (e.g. scope and object of an assessment, as well as a priority assessment target list); 2) Assessment business process (e.g. planning, implementation, and monitoring and evaluation); 3) Drafting of assessment plans and programs in order to determine the values of tangible assets, intangible assets and businesses (e.g. provisions and types of the assessment plans and programs); 4) Drafting of assessment reports; and 5) Implementation of reviews and reviews of assessment reports.
- This Circular also affirms that assessment objects comprise the following: 1) For the stipulation of Tax Object Sales Values (*Nilai Jual Objek Pajak – “**NJOP**”*): objects within various Land and Building Tax (*Pajak Bumi dan Bangunan– “**PBB**”*) sectors (e.g. forestry, mining and plantation); 2) For the stipulation of tangible assets, intangible assets and businesses: properties, art works, contracts, financial instruments and so forth.

## Technology, Media, and Telecommunication

61. Decree of the Minister of Communication and Digital Affairs [No. 219 of 2026](#) on the Amendment to Decree of the Minister of Communication and Digital Affairs [No. 142 of 2026](#) on Assessment Indicators Indicating Products, Services and Features That May Be Used or Accessed by Children, Technical Guidelines for Assessing Risk Levels Based on Aspects and Indicators, and Procedures for Verifications of Self-Assessment Results

Enforcement Date: 7 May 2026

Summary:

- In essence, this Amendment revises the risk weights that feature on the list of indicators for mandatory self-assessments of Electronic Systems Organizers (*Penyelenggara Sistem Elektronik – “PSE”*) in relation to their products, services and features (*Produk, Layanan dan Fitur – “PLF”*). In particular, the risk weight of the “Child Physiological Harm” aspect associated with assessment parameter code GF01, as was initially outlined under Appendix II to Decree of the Minister of Communication and Digital Affairs [No. 142 of 2026](#) (“**Decree 142/2026**”).
- This Amendment also revises various nomenclature that originally featured under the risk level assessment column within the table of the self-assessment workpaper format, as initially outlined under the Appendix to Decree 142/2026. Moreover, this Amendment also no longer features any instructions that specifically address the filling out of the aforementioned self-assessment workpaper and its format.

62. [Draft Bill](#) on Copyright

Enforcement Date: -

Summary:

- The Draft Bill classifies journalistic works as protected works, thereby creating a new set of exclusive economic rights for press companies. This strategic change will require digital

platforms that derive economic value from the aggregation of journalistic works, including through displays of snippets or in relation to machine-system training, to make mandatory compensation payments.

- This Draft Bill is also set to reshape royalty governance through the establishment of the KMKN and the introduction of a new Royalty Endowment Fund mechanism. The new KMKN will be granted extensive authority to set royalty-tariff guidelines and supervise the operations of collective management organizations. Meanwhile, the Royalty Endowment Fund will be responsible for the management of all revenues that derive from works whose owners cannot be identified.
- In addition to aiming to protect the press, this new framework is also set to significantly expand the scope of creators' economic rights through the protection of analog and digital synchronization rights. This expanded commercial protection framework will be introduced alongside an extended economic-rights protection period for various categories of protected works, which will now last for 70 years instead of the previous 50 years.

63. [Draft Regulation](#) of the Minister of Communication and Digital Affairs on Classification Criteria for Technical Implementation Units Operating Within the Radiofrequency Spectrum Monitoring and Digital Infrastructure Sector

Enforcement Date: -

Summary:

- If it is ultimately enforced, then this Draft Regulation will repeal and replace Regulation of the Minister of Communication and Informatics [No. 16 of 2017](#) ("**Regulation 16/2017**"). While the primary focus of Regulation 16/2017 was the classification of Technical Implementation Units (*Unit Pelaksana Teknis* - "**UPT**") that engaged in monitoring and detection in relation to the radiofrequency spectrum, the Draft Regulation is set to expand this regulatory scope to also encompass the monitoring of digital infrastructure and the quality of service of digital/telecom services.

- The Draft Regulation has also revised the term “substantive and supporting components” as part of the UPT classification criteria, as initially featured under Regulation 16/2017, to “main and supporting variables”. While the majority of these components have been retained, the Draft Regulation has now expanded these elements to include the following: 1) Digital infrastructure penetration (as measured by fiber-optic length and cellular coverage); 2) Verification of telecommunications operations; and 3) Measurement of service quality.
- In addition, the Draft Regulation now places a greater emphasis on supporting variables, which have now been set at 40%, in order to better account for administrative and regional complexities (e.g. geographic challenges and budget efficiency). In contrast, Regulation 16/2017 set a supporting component weight of 20%.

64. [Draft Regulation](#) of the Minister of Communication and Digital Affairs on the Organization of and Working Procedures for Technical Implementation Units for Radiofrequency Spectrum Monitoring and Digital Infrastructure

Enforcement Date: -

Summary:

- If it is ultimately enforced, then this Draft Regulation will transfer control over Technical Implementation Units (*Unit Pelaksana Teknis – “UPT”*) for Radiofrequency Spectrum Monitoring and Digital Infrastructure from the Directorate General of Postal and Informatics Resources and Equipment (*Direktorat Jenderal Sumber Daya dan Perangkat Pos dan Informatika – “SDPPI”*) to the Directorate-General of Digital Infrastructure, while also centralizing technical supervision under the Director of Digital Infrastructure Control.
- The Draft Regulation is set to expand the UPT’s technical functions beyond spectrum monitoring and radio operations through the introduction of a number of additional authorities that cover the verification of special telecommunications operations for self-use purposes, telecommunications quality of service (QoS) monitoring and measurements, as well as the compliance monitoring of digital device technical standards.
- This Draft Regulation also upgrades six regional UPT offices in Banda Aceh, Batam, Lampung, Pontianak, Mataram and Manado from Class II to Class I status and revises

Papua's operational coverage areas in order to bring them into line with the newly established provincial regions, specifically South Papua, Highland Papua, Central Papua and Southwest Papua.

## Trade

65. Regulation of the Minister of Trade [No. 11 of 2026](#) on the Second Amendment to Regulation of the Minister of Trade [No. 18 of 2025](#) on Policies and Regulations on Imports of Agricultural and Livestock Goods

Enforcement Date: 8 May 2026

Summary:

- In comparison with the original framework of Regulation of the Minister of Trade [No. 18 of 2025](#) on Policies and Regulations on Imports of Agricultural and Livestock Goods ("**Regulation 18/2025**"), this Second Amendment has expanded the list of agricultural and livestock products that will now be subject to import restrictions through the addition of cassava and its various derivatives, as well as feed wheat, soybean meal, mung beans and peanuts (collectively referred to as "**Newly Added Commodities**").
- Furthermore, in addition to the list of commodities originally set out under Regulation 18/2025, the Second Amendment also now includes a number of Newly Added Commodities on the list of goods that do not require the securing of Import Approvals (*Persetujuan Impor/PI*) and completion of Technical Verifications or Searches upon their entry into Bondage Storage Centers (*Tempat Penimbunan Berikat/TPB*). This new list of goods also includes imports that are intended for export facilitation purposes.

66. Regulation of the Minister of Trade [No. 12 of 2026](#) on the Fifth Amendment to Regulation of the Minister of Trade [No. 23 of 2023](#) on Export Policy and Arrangements

Enforcement Date: 29 April 2026

Summary:

- This Fifth Amendment officially authorizes the Minister of Trade (“**Minister**”) to suspend, freeze or revoke export-sector business permits based on the national interest, the public interest and/or Presidential Directives. This new authority is distinct from the authority originally stipulated under the framework of Regulation of the Minister [No. 23 of 2023](#) (which was most recently amended by Regulation of the Minister [No. 5 of 2026](#)), which stated that permit suspensions and revocations were primarily imposed in response to non-compliance with administrative requirements or direct legal violations.
- This Fifth Amendment also introduces an inter-agency coordination mechanism, which will allow other ministries or government bodies to recommend permit suspensions or revocations during coordinating meetings. This new Amendment also formalizes various enforcement procedures, including electronic notifications which are sent via the Integrated Trade Service System at the Ministry of Trade (“**INATRADE**”) and the National Single Window System (*Sistem Indonesia National Single Window - “**SINSW**”*), with manual alternatives being available if system disruptions are experienced.
- It should be noted that any export goods for which registration numbers and dates were secured for Customs Export Notifications (*Pemberitahuan Pabean Ekspor/PPE*) prior to the effective dates upon which relevant export sector business permits were suspended or revoked will continue to be processed by the Directorate-General of Customs and Excise.

67. Regulation of the Minister of Trade [No. 14 of 2026](#) on Goods and Requirements for Goods Storable Through the Warehouse Receipt System

Enforcement Date: 18 May 2026

Summary:

- This new framework introduces a stricter, phased process for the issuance of warehouse receipts. In this regard, warehouse managers are required to facilitate quality assessments through an authorized Conformity Assessment Body and also complete verification and registration procedures prior to the issuance of any warehouse receipt documents.

- The Regulation also transfers supervisory authority from the Head of the Commodity Futures Trading Regulatory Agency to the Warehouse Receipt System (*Sistem Resi Gudang* – “SRG”) Supervisory Agency, which is now the entity responsible for approvals of warehouse managers and determinations of technical commodity requirements.
- The new framework has also expanded the list of commodities eligible for storage through the SRG from 27 to 30 commodities through the addition of smoked fish, wooden fish and cloves. In addition, any future amendment to the approved commodity list will now be subject to a set of stricter requirements, including supporting studies.

68. Decree of the Minister of Finance [No. 28/MK/BC/2026](#) on the Stipulation of Export Prices for Calculations of Export Duty on Mining Products Subject to Export Duty

Enforcement Date: 15 May 2026 - 31 May 2026

Summary:

- This Decree officially sets out export prices for certain mining products, particularly gold, which are currently subject to the imposition of export duty. Outlined comprehensively under the Appendix to this Decree, the export prices of the following forms of gold have now been set at US\$ 150,555.29/KGM: 1) Dore in the form of lumps, ingots, cast bars and other shapes; 2) Gold or gold alloys in unwrought form, such as granules and other shapes (excluding dore); 3) Gold or gold alloys in unwrought form, such as lumps, ingots and cast bars (excluding dore); and 4) Minted bars.

## Transportation and Logistic Services

69. Decree of the Minister of Transportation [No. KM 1041 of 2026](#) on Additional Cost (Surcharge) Amounts Caused by Fuel Price Fluctuations (Fuel Surcharges) for Economy-Class Passenger Fares for Scheduled Domestic Commercial Flights

Enforcement Date: 13 May 2026

Summary:

- This new Decree replaces the previous Decree, which imposed a fixed, maximum fuel surcharge of 38% on both jet and propeller aircraft, with a more flexible, tiered surcharge mechanism that can be adjusted in line with fluctuations in Aviation Turbine Fuel (“**Avtur**”) prices. Under the new framework, the maximum permissible passenger surcharge is to be determined based on specified Avtur price ranges.
- Airlines are now subject to ten separate Avtur price categories, each corresponding to a different surcharge cap, which range progressively from 10% to 100% of the applicable upper-limit, economy-class passenger fare. These surcharge amounts are imposed separately from value-added tax (VAT).
- Airlines are also required to clearly disclose their fuel surcharges as a separate component from the basic fares that are stated on passenger tickets, while continuing to comply with the applicable service quality standards for their respective service classes.

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

Enforcement Date: 16 March 2026

Summary:

- Upon entering into force, this Decree officially repealed and replaced Decree of the Director-General of Air Transportation (“**Director-General**”) [No. KP 14 of 2021](#) (“**Decree**”)

14/2021”), which previously set out the applicable technical specifications for airside facility work at airports. While maintaining the eight types of airport airside facilities that were initially outlined under Decree 14/2021 (e.g. runways, taxiways and aprons), this new Decree affirms that any construction and expansion of said airport airside facilities that are inconsistent with the technical specifications that are outlined comprehensively under the Appendix to this Decree must be reported and approved by the relevant Airport Director.

71. Decree of the Director-General of Sea Transportation [No. KP-DJPL 201 of 2026](#) on Guidelines for the Implementation of and Procedures for Vessel Laid up

Enforcement Date: 20 April 2026

Summary:

- A new set of guidelines that address the implementation of and procedures for vessel laid up (i.e. a condition whereby a vessel is temporarily suspended from operational activities and placed at a specific location with a minimum level of manning and operations) are outlined comprehensively under Appendix I to this Decree and will now serve as a reference for use by vessel owners, operators and related technical implementation units during the carrying out of ship lay-up activities.
- This Decree affirms that vessel owners are required to report all lay-ups to the Directorate-General of Sea Transportation at least seven days prior to implementation. In this regard, vessel owners or operators are required to draft specific lay-up plans that take the following aspects into account: 1) Duration; 2) Location; 3) Mooring and anchoring plans; 4) Manning levels; and 5) Maintenance and safety plans.
- This Decree also affirms that Safety Management Certification will no longer have validity if the relevant vessel is laid up for more than six months. In this regard, the vessel in question must undergo an interim verification audit and be treated as a new vessel in order to reactivate its certification. Ultimately, any vessels that have been laid up and that will be put back into service will be required to undergo a recommissioning process.
- It should be noted that any vessel that enters a laid-up state will be required to comply with specific procedures that relate to planning, reporting, inspections, minimum manning, security and preservation, as outlined under Appendix II to this Decree.

72. Decree of the Director-General of Sea Transportation [No. KP-DJPL 205 of 2026](#) on Technical Guidelines for the Installation of Double-Bottom Structures on Cargo Vessels and Passenger Vessels

Enforcement Date: 23 April 2026

Summary:

- This Decree requires the installation of double-bottom structures on all newly built cargo and passenger vessels with a Length Overall (“**LOA**”) of 60 meters or more, as well as oil tankers with a Deadweight Tonnage (DWT) of 600 or more. This requirement excludes four specific types of cargo vessels (e.g. landing craft and pontoons).
- The technical installation of double-bottom structures has been strictly regulated and encompasses three vessel-length tiers (i.e. 60 - 71 meters, 71 - 85 meters and above 85 meters), with specific engine-room limits also being introduced. The government will now also offer exemptions to the installation requirements in situations where there is a structural design incompatibility or where a vessel is designed to operate in calm waters, provided that the vessel in question satisfies the required bottom damage stability calculation standards.
- Existing vessels with an LOA of 60 meters or more that are not currently equipped with double bottoms may continue to operate, provided that they have adequate bottom damage stability calculations, limit their voyages to certain areas and continuously maintain the functionality of their emergency resources and internal communications equipment.

73. Decree of the Director-General of Sea Transportation [No. KP-DJPL 207 of 2026](#) on Procedures for the Selection of Recognized Application Service Providers (ASP) for the Long-Range Identification and Tracking of Ships (LRIT)

Enforcement Date: 23 April 2026

#### Summary:

- This Decree officially establishes a set of procedural guidelines for the selection of Recognized Application Service Providers (“**ASP**”) for the Long-Range Identification and Tracking of Ships (“**LRIT**”). The overall Recognized ASP LRIT selection process is outlined comprehensively under the Appendix to the framework and breaks down into the following phases: 1) Formation of a selection team; 2) Registration process; 3) Administrative selection process; and 4) Advanced selection process.
- Any candidates who wish to participate in the above-outlined Recognized ASP LRIT selection process must have already officially registered as an Authorized Testing ASP LRIT and been appointed by the Director-General of Sea Transportation. This formal selection process will be conducted on a two-yearly basis.

## Miscellaneous

74. Regulation of the Minister of Immigration and Corrections [No. 1 of 2026](#) on the Amendment to Regulation of the Minister of Immigration and Corrections [No. 13 of 2025](#) on the Implementation of Prevention and Deterrence Measures

Enforcement Date: 24 April 2026

#### Summary:

- This Amendment has been issued in order to bring the implementing framework for prevention and deterrence measures into line with the restructuring of ministerial institutions following the establishment of the Ministry of Immigration and Corrections. The new Amendment will now primarily set out relevant nomenclature and organizational adjustments in order to ensure proper consistency between the prevailing institutional structure and the regulatory framework that was previously set out under Regulation of the Minister of Immigration and Corrections [No. 13 of 2025](#) (“**Regulation 13/2025**”).
- This Amendment also redefines the Directorate-General of Immigration, transforming it from an implementing element, as was applicable under the Ministry of Law and Human

Rights and as stipulated under Regulation 13/2025, to an implementing authority that will now operate under the Ministry of Immigration and Corrections. This Amendment also formally restructures the administrative chain of command and institutional accountability for immigration enforcement functions.

- This Amendment has also broadened the definition of Immigration Offices by removing the requirement set out under Regulation 13/2025 for all such offices to operate Immigration Checkpoints (*Tempat Pemeriksaan Imigrasi – “TPI”*). Under the revised framework, Immigration Offices are now generally defined as regional technical implementing units that carry out immigration functions at the regency, municipal or district levels, thereby expanding the operational scope of immigration administrative authority.

#### 75. Regulation of the Minister of Immigration and Corrections [No. 2 of 2026](#) on Requirements and Procedures for the Imposition of a Zero-Rupiah Tariff on Ordinary Passport Applications under Force-Majeure Conditions

Enforcement Date: 24 April 2026

Summary:

- This Regulation implements Article 25 of Government Regulation [No. 44 of 2025](#) (“**Regulation 44/2025**”) through the introduction of a Rp. 0.00 non-tax state revenue (*Penerimaan Negara Bukan Pajak – “PNBP”*) tariff for applications to replace ordinary electronic and non-electronic passports that are lost or damaged as a result of force-majeure conditions. This new facility is available exclusively to Indonesian citizens who are directly affected by officially declared disasters or extraordinary circumstances, with replacement passports being issued for a maximum validity of five years.
- Applications for the zero-tariff facility must be submitted within six months of the issuance of any Presidential Decree or Governor’s Decree declaring the relevant force-majeure condition. In addition to standard civil identity documents, applicants are also required to submit an official statement issued by a relevant village head or urban ward authority, at a minimum, confirming that the applicant has been directly affected by the disaster in question.

- This Regulation also introduces new administrative flexibility by allowing Immigration Offices to verify the identities of applicants through the immigration management information system in situations where supporting physical documents have been lost or destroyed due to disaster conditions. In this regard, all such applications should be submitted manually to the Head of the Immigration Office, while rejected applications will continue to be subject to the prevailing standard PNPB passport tariff.

## 76. Regulation of the Minister of Finance [No. 25 of 2026](#) on the Management of Physical Special Allocation Funds

Enforcement Date: 29 April 2026

Summary:

- This Regulation has now officially repealed and replaced Regulation of the Minister of Finance [No. 25 of 2024](#) ("**Regulation 25/2024**"), which specifically addressed Physical Special Allocation Funds (*Dana Alokasi Khusus Fisik* - "**DAK Fisik**"). While Regulation 25/2024 stipulated that DAK Fisik disbursements involved book transfers that were completed from the State General Treasury Account (*Rekening Kas Umum Negara* - "**RKUN**") to the Regional General Treasury Account (*Rekening Kas Umum Daerah* - "**RKUD**"), the new Regulation has now expanded this disbursement method through the inclusion of transfers that are completed from RKUN to goods/services providers ("**Providers**") via the RKUD.
- Regulation 25/2024 stipulated that DAK Fisik was to be disbursed in line with a lump-sum mechanism or in three phases (i.e. in February, April and September). However, the new framework now affirms that, starting in 2027, said distribution may occur up to six times a year, up to a maximum frequency of once per month. Nevertheless, DAK Fisik disbursements for 2026 will continue to be implemented in line with the three-phase mechanism initially set out under Regulation 25/2024.
- In addition to enclosing various supporting documents (e.g. relevant contracts and their addenda, minutes of handover, bank account reference data and relevant tax documents), the new Regulation now requires all Providers to provide bank guarantees for payments if

the relevant work has not yet commenced (advances) or is not yet 100% complete at the time of final payment.

#### 77. Regulation of the Minister of Immigration and Corrections [No. 7 of 2026](#) on Immigration Intelligence

Enforcement Date: 13 May 2026

Summary:

- This Regulation has now officially repealed and replaced Regulation of the Minister of Law and Human Rights [No. 8 of 2022](#) (“**Regulation 8/2022**”). In this regard, while intelligence functions have been retained and will continue to be implemented by immigration officials (*Pejabat Imigrasi*), as initially stipulated under Regulation 8/2022, the new Regulation allows such officials to be assisted by immigration staff (*Petugas Imigrasi*). However, it should be noted that said immigration staff will first be required to complete specific intelligence training.
- While maintaining the four core objects of immigration security that were originally mandated under the framework of Regulation 8/2022 and that immigration officials were required to perform (i.e. immigration permits, personnel, materials and documents, and vital installations), the new framework has now expanded the scope of security for vital installations and specifically addresses the monitoring of digital activity, as well as software and electronic data.
- Regulation 8/2022 initially mandated that several tools be utilized in order to support the implantation of immigration intelligence (e.g. transportation, communications devices and audio-visual aids). However, the new framework also now addresses devices capable of monitoring digital activities and emphasizes the continuous development of competencies (i.e. basic, advanced and technical guidance) on the applicable support list.