

REGULATION SUMMARY - SEPTEMBER 2026

Table Of Contents

General Corporate	1
Banking	5
Capital Market	7
Employment	13
Energy	17
Environment	21
General Financial Services	22
Land & Property	25
Manufacturing & Industry	27
Monetary & Payment System	29
Natural Resources	30
Non-Banking Financial Services	34
Pharmacies, Health Industry, and Foods & Drugs Standards	40
Profession	44
Tax & Non-Tax Charges	46
Technology, Media, and Telecommunication	48
Trade	52
Transportation and Logistic Services	55

General Corporate

1. Regulation of the Government [No. 38 of 2026](#) on Management of State-Owned Enterprises

Enforcement Date: 21 August 2026

Summary:

- This Regulation establishes a distinct division of State-Owned Enterprises (*Badan Usaha Milik Negara* – “**BUMN**”) management functions between BUMN Regulatory Agency (*Badan Pengaturan BUMN* – “**BP BUMN**”) and the Daya Anagata Nusantara Investment Management Agency (*Badan Pengelola Investasi Daya Anagata Nusantara* – “**BPI Danantara**”). BPI Danantara is responsible for managing Persero and may establish the Investment Holding and Operational Holding, while BP BUMN represents the Central Government and manages Perum.
- This Regulation maintains the State’s ownership of the Series A Dwiwarna Share and its special rights, including rights to approve matters and propose agendas at the General Meeting of Shareholders (*Rapat Umum Pemegang Saham* – “**RUPS**”), access company information, and appoint and dismiss the Board of Directors and Board of Commissioners with the President’s approval. It also introduces a cut-loss mechanism for certain BUMN assets and provides protection from personal liability for directors who meet the applicable requirements.
- This Regulation requires Persero directors to prepare the Long-Term Plan (*Rencana Jangka Panjang* – “**RJP**”), Work Plan and Corporate Budget (*Rencana Kerja dan Anggaran Perusahaan* – “**RKAP**”), and annual management contract in accordance with the BUMN roadmap, general policy direction, and shareholder aspirations. BUMN-related disputes must also first undergo deliberation and mediation before the parties may pursue arbitration or court litigation.

2. Decree of the Deputy for Investment Implementation Control [No. 15.S of 2026](#) on the Provision of Compensation for Service Recipients for Services Not in Accordance with Service Standards within the Deputy for Investment Implementation Control

Enforcement Date: 24 July 2026

Summary:

- Decree 15.S/2026 establishes a compensation mechanism for service recipients where services provided by the Deputy for Investment Implementation Control of the Ministry of Investment and Downstreaming/Indonesia Investment Coordinating Board (*Kementerian Investasi dan Hilirisasi/Badan Koordinasi Penanaman Modal – “BKPM”*) do not comply with applicable service standards. The mechanism is intended to improve compliance with service standards and service recipient satisfaction.
- The compensation applies where a service recipient submits a complaint or report concerning an application that encounters service-related difficulties, particularly delays beyond the processing period prescribed under Decree of the Minister [No. 93 of 2025](#) on Service Standards within the Ministry of Investment and Downstreaming/BKPM.
- Where the service does not comply with the applicable service procedure, the service recipient is entitled to an oral apology. Where the service exceeds the prescribed processing period, the service recipient may receive refreshments provided in the face-to-face consultation room at the Ministry of Investment and Downstreaming/BKPM office.
- In addition, service recipients affected by delays may receive priority service during their subsequent service interaction through face-to-face consultation officers at the Ministry of Investment and Downstreaming/BKPM office.

3. Circular of the Directorate General of Legislation [No. PPE.3011.PP.05 of 2026](#) on Guidelines for the Announcements of Limited Liability Companies in the State Gazette of the Republic of Indonesia and Supplement to the State Gazette of the Republic of Indonesia and Announcements of Foundations in the Supplement to the State Gazette of the Republic of Indonesia

Enforcement Date: 24 August 2026

Summary:

- Circular PPE.3011.PP.05/2026 provides implementation guidelines for the announcement of Limited Liability Companies (*Perseroan Terbatas*) and foundations in the State Gazette of the Republic of Indonesia (*Berita Negara Republik Indonesia* – “**BNRI**”) and Supplement to the State Gazette (*Tambahan Berita Negara Republik Indonesia* – “**TSNRI**”). The announcement requirement forms part of the corporate legal-administration process, meaning the relevant administration is not considered complete until the required announcement has been fulfilled.
- For businesses, announcements concerning the establishment and amendments to the articles of association of a Limited Liability Company are processed electronically through the Legal Entity Administration System (SABH) together with the relevant establishment, approval, or notification application. Announcements concerning dissolution and the proposed distribution of liquidation assets must instead be submitted independently and electronically by the notary or liquidator through the announcement system.
- Notaries and liquidators are required to pay the applicable announcement fees as Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak* – “**PNBP**”) through the State Revenue Information System Online (SIMPONI). The announcement tariff applies from 1 August 2026, with payment due no later than 45 days from the provision of the relevant service. Failure to make payment prevents the relevant ministerial decision or notification from being announced.
- Applications completed through Perum PNRI before the Circular took effect are deemed to have fulfilled the announcement requirement and are not subject to the new tariff under Government Regulation [No. 30 of 2026](#).

4. Head of the Nusantara Capital Authority Regulation [No. 9 of 2026](#) on Business Facilitation and Investment Facilities in the Nusantara Capital City

Enforcement Date: 14 September 2026

Summary:

- Regulation 9/2026 introduces a range of business facilitation measures in the Nusantara Capital City (*Ibu Kota Nusantara* – “**IKN**”), from land tenure and investment incentives to employment matters. In particular, the Regulation governs the grant of land rights in the form of Right to Build (*Hak Guna Bangunan* – “**HGB**”), Right to Cultivate (*Hak Guna Usaha* – “**HGU**”), and Right to Use (*Hak Pakai*), including the procedures for their initial grant, extension, and renewal. HGB and Right to Use may each be granted for an initial term of up to 30 years, extended for 20 years, and subsequently renewed for a further 30 years. HGU may be granted for an initial term of up to 35 years, extended for 25 years, and renewed for an additional 35 years.
- In addition, Regulation 9/2026 provides employment-related incentives for businesses operating within the IKN. Business actors may employ Foreign Workers (*Tenaga Kerja Asing* – “**TKA**”) in designated positions and, including those undertaking Government Strategic Projects in the IKN, are exempted from the obligation to pay the Foreign Worker Compensation Fund (*Dana Kompensasi Penggunaan Tenaga Kerja Asing* – “**DKPTKA**”) until 2035.
- Business actors that, at the time Regulation 9/2026 came into force, were undergoing or had completed the feasibility assessment stage will be processed under the new regulatory framework. Conversely, business actors that were undergoing or had completed the Stake Out stage will continue to be processed pursuant to Head of the Nusantara Capital Authority Regulation [No. 7 of 2024](#) on Procedures for the Grant of Business Facilitation and Investment Incentives in the Nusantara Capital City.

5. Regulation of the Head of the Batam Free Trade Zone and Free Port Authority [No. 4 of 2026](#) on Port Operations in the Batam Free Trade Zone and Free Port

Enforcement Date: 1 September 2026

Summary:

- This Regulation requires importers in the Batam Free Trade Zone and Free Port to satisfy all applicable licensing requirements and regulatory conditions prior to the entry of goods into

administered by the Batam Free Trade Zone and Free Port Authority (*Badan Pengusahaan Batam* – “**BP Batam**”), namely approvals for the importation of non-Hazardous and Toxic Waste (non-B3 Waste) and approvals for the importation of Used Capital Goods (*Barang Modal Tidak Baru* – “**BMTB**”).

- The Regulation further establishes that applications for such approvals must be submitted electronically through an integrated licensing system connected directly to the Indonesia National Single Window (“**INSW**”) platform. Applications are addressed to the Head of BP Batam and the relevant work unit responsible for overseeing the movement of goods within the Batam Free Trade Zone and Free Port.
- In addition, this Regulation introduces an electronic compliance monitoring framework covering periodic environmental audits, assessments of the operational capacity of business facilities, and the realization of goods importation activities. Where data-based supervision and on-site verification reveal discrepancies between actual conditions and the information reported by a business actor, BP Batam may impose graduated administrative sanctions ranging from written warnings to the revocation of the relevant import approval.

Banking

6. Regulation of Members of the Board of Governors [No. 28 of 2026](#) on the Fifth Amendment to Regulation of Members of the Board of Governors [No. 21 of 2025](#) on Foreign Exchange Monetary Operations

Enforcement Date: 8 September 2026

Summary:

- Bank Indonesia has introduced a more structured hedging framework for conventional commercial banks (*Bank Umum Konvensional* – “**BUK**”) participating in monetary operations. Hedging transactions, including buy swap, sell swap, and domestic non-deliverable forward (DNDF) transactions, are now categorized according to their underlying economic activities.

- The framework introduces targeted premium adjustment incentives for specified underlying activities. These include offshore financing, foreign direct investment, portfolio investment, and international trade, with specific treatment for transactions involving offshore loans and foreign direct investment.
- BUKs participating in monetary operations should align their treasury and compliance processes with the new categorization requirements under the Fifth Amendment. BUKs should also review eligible offshore financing transactions conducted since July 2026 when assessing potential access to premium reduction incentives.

7. [Draft Regulation](#) of the Members of the Board of Commissioners of the Financial Services Authority on the Indonesian Sharia Banking Accounting Guidelines for Sharia People's Banks

Enforcement Date: -

Summary:

- The Draft Regulation introduces updated Indonesian Sharia Banking Accounting Guidelines (*Pedoman Akuntansi Perbankan Syariah Indonesia* – “**PAPSI**”) for Sharia People's Banks (*Bank Perekonomian Rakyat Syariah* – “**BPR Syariah**”), replacing Circular of the Financial Services Authority (Otoritas Jasa Keuangan – “OJK”) [No. 9/SEOJK.03/2015](#) on PAPSI for Sharia Rural Banks (“**OJK Circular Letter No. 9/2015**”). The update responds to developments in applicable financial accounting standards and the issuance of Regulation of the Financial Services Authority [No. 23 of 2024](#) on reporting and financial condition transparency for BPR and BPR Syariah.
- The Draft Regulation establishes PAPSI BPR Syariah as a reference for the preparation and presentation of BPR Syariah financial statements, providing further guidance on the relevant financial accounting standards applicable to the industry. BPR Syariah must continue to refer to the applicable Financial Accounting Standards (Standar Akuntansi Keuangan – “SAK”) and implementation guidelines where matters are not specifically addressed in PAPSI BPR Syariah, provided that these requirements do not conflict with Sharia principles.

- The Draft Regulation also introduces a dynamic accounting approach by requiring BPR Syariah to follow the latest applicable SAK and/or implementation guidelines where these standards are amended after the regulation takes effect, unless OJK provides otherwise. This is intended to ensure that BPR Syariah financial reporting remains aligned with developments in the accounting standards applicable to the industry.
- The Draft Regulation specifically provides that provisions concerning impairment of financial assets and statements of changes in social funds will apply from 1 January 2027. Once the Draft Regulation enters into force, OJK Circular Letter No. 9/2015 will be revoked and declared no longer applicable.

Capital Market

8. Regulation of the Financial Services Authority [No. 9 of 2026](#) on Incidental Reporting through the Financial Services Authority Reporting System in the Capital Market, Financial Derivatives, and Carbon Exchange Sectors

Enforcement Date: 1 October 2026

Summary:

- Regulation 9/2026 requires Reporting Parties, including stock exchanges, clearing and guarantee institutions, and securities companies, to submit Incidental Reports electronically through the OJK Reporting System in accordance with the prescribed reporting format and codes.
- Regulation 9/2026 also requires that Incidental Reports be submitted at the time a reportable event occurs and be filed in a complete, accurate, up-to-date, and timely manner through the OJK Reporting System.
- The types of Incidental Reports under Regulation 9/2026 generally include: 1) changes in business activities; 2) corporate or institutional events; 3) incidents involving fraud, force majeure, cyberattacks, or other critical operational events; and 4) other reports specifically

required by OJK under certain circumstances. The classification and categories of such Incidental Reports follow the reporting guidelines issued by OJK.

- Reporting Parties may be subject to administrative sanctions if they 1) do not submit Incidental Reports electronically through the OJK Reporting System as required; 2) fail to maintain Incidental Reports for OJK supervisory purposes; or 3) submit Incidental Reports containing information that is inconsistent with the records maintained by the Reporting Party.

9. Regulation of the Financial Services Authority [No. 13 of 2026](#) on Stock Exchange Shareholders

Enforcement Date: 17 September 2026

Summary:

- This Regulation broadens eligibility to become an Exchange shareholder to Indonesian individuals and/or legal entities, whether Members or non-Members, while also allowing the Ministry of Finance, Bank Indonesia (BI), and the Daya Anagata Nusantara Investment Management Agency (*Badan Pengelola Investasi Daya Anagata Nusantara/Danantara*) to hold shares subject to applicable requirements. Shareholders may hold up to 5% of the Exchange's issued shares cumulatively, while ownership exceeding 5% requires The Financial Services Authority (*Otoritas Jasa Keuangan – “OJK”*) approval and majority ownership is prohibited.
- This Regulation introduces greater flexibility in the management of Exchange shares by allowing transfers to specified Indonesian legal entities and certain government-related institutions, as well as dividend distributions subject to reserve fund requirements. The Exchange may also issue new shares, sell repurchased shares, and conduct a public offering following OJK approval.
- This Regulation strengthens the Exchange's governance and compliance framework through the separation of regulatory, supervisory, and business functions and the

implementation of information barriers. The Exchange must also report shareholding changes and facilities granted to shareholders to OJK within two business days, with administrative sanctions applicable to specified violations.

10. Regulation of the Financial Services Authority [No. 15 of 2026](#) on the Phasing of the Transfer of Duties and Authorities for the Regulation and Supervision of Transactions on the Mineral and Strategic Commodity Exchange from the Commodity Futures Trading Regulatory Agency to the Financial Services Authority

Enforcement Date: 17 September 2026

Summary:

- The Regulation stipulates that the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”) will perform the regulatory and supervisory duties over the Mineral and Strategic Commodity Exchange starting from 1 January 2027. From that date, trading and transaction settlement activities on the Mineral and Strategic Commodity Exchange, as well as the supporting infrastructure for such activities, must comply with provisions stipulated by OJK.
- In preparing for the transfer, OJK may coordinate with the Commodity Futures Trading Regulatory Agency (*Badan Pengawas Perdagangan Berjangka Komoditi* – “**Bappebti**”) and relevant ministries, agencies, and other parties. Preparatory measures include identification and requests for data and information, mapping and review of relevant licenses and regulations, assessment of the readiness and capabilities of Business Actors, preparation of supporting resources, and receipt of copies of relevant documents and data.
- Licensing, approval, and registration processes relating to the Mineral and Strategic Commodity Exchange that remain pending at Bappebti upon the transfer will be continued by OJK. Licenses issued under commodity-futures trading regulations up to 31 December 2026 remain valid, except for licenses relating to exchange operators and institutions performing clearing and guarantee, electronic custody, and conformity-assessment functions.

11. Regulation of the Members of the Board of Commissioners of the Financial Services Authority [No. 8 of 2026](#) on Guidelines for Incidental Reporting through the Financial Services Authority Reporting System in the Capital Markets, Derivatives Finance, and Carbon Exchange Sectors

Enforcement Date: 1 October 2026

Summary:

- This Regulation establishes a standardized electronic framework for the submission of incidental reports by reporting parties through the Reporting System and the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”) Online Reporting Application (*Aplikasi Pelaporan Online OJK/APOLO*), supported by prescribed reporting codes and procedures. The framework applies to various Reporting Parties across the capital markets, derivatives finance, and carbon exchange sectors (e.g. securities institutions, securities companies, and investment managers).
- This Regulation recognizes documents submitted through the Reporting System and/or data stored in its database as having the same legal force as printed documents. Reporting parties may also submit multiple incidental reports in a single submission, including reports relating to different types of reports or different event dates.
- Reporting parties must comply with standardized requirements for Form 01.00 and Form 02.00, including the prescribed formats and supporting documentation. Incomplete or inaccurate submissions may be categorized as a failure to submit a report, and corrections to submitted reports require an official notification and correction letter reference number from OJK.

12. Decree of the Board of Directors of PT Bursa Efek Indonesia [No. Kep-00125/BEI/09-2026](#) on Fee and Incentive Policies for Equity Liquidity Providers

Enforcement Date: 1 September 2026

Summary:

- This Decree maintains the existing incentive structure for Exchange Members acting as Equity Liquidity Providers, including the selection of at least five shares under option 2. Equity Liquidity Providers may select up to two packages, with an additional transaction fee billing reduction of Rp10 million per month for each package.
- This Decree introduces an additional transaction fee billing reduction equivalent to two times the transaction fee for equity transactions quoted in the regular market using a specified user-ID. The reduction applies to each eligible transaction quoted by an Equity Liquidity Provider.
- The newly introduced reduction is not subject to the full-month quotation compliance requirement applicable to the standard incentives. This Decree provides that the additional reduction applies as a temporary market stimulus until 31 August 2027.

13. Regulation II-O - Decree of the Board of Directors of the Indonesia Stock Exchange No. KEP-00137/BEI/09-2026 of 2026 on the Trading of Participation Units of Infrastructure Investment Funds in the Form of Collective Investment Contracts on the Exchange

Enforcement Date: 28 September 2026

Summary:

- This Regulation stipulates the specific trading framework on the Indonesia Stock Exchange for participation units of Infrastructure Investment Funds in the Form of Collective Investment Contracts (*Dana Investasi Infrastruktur Berbentuk Kontrak Investasi Kolektif – “DINFRA KIK”*). The amendment principally revises the minimum tradable price and applicable Auto Rejection thresholds. Under the revised framework, the minimum trading price has been reduced from Rp50 to Rp1, together with corresponding adjustments to the Auto Rejection limits. According to the Indonesia Stock Exchange, these changes are intended to enhance price discovery, improve market liquidity, and provide investors with greater flexibility in managing their investment portfolios.

- The Regulation also replaces the previous framework set out under Decree of the Board of Directors of the Indonesia Stock Exchange [No. KEP-00031/BEI/04-2019](#). Accordingly, from 28 September 2026 onwards, all trading of DINFRA KIK participation units on the Exchange must comply with the revised trading parameters, including the updated minimum price threshold and Auto Rejection mechanism introduced under the new regulation.

14. [Draft Regulation](#) of the Member of the Board of Commissioners of the Financial Services Authority on Guidelines for the Implementation of Risk Management and the Health Level Assessments of Investment Managers

Enforcement Date: -

Summary:

- This Draft Regulation requires Investment Managers to implement risk management based on four pillars covering governance, risk limits, risk identification and measurement, monitoring and control, and internal control, with implementation proportionate to their size, business complexity, and capabilities. Investment Managers will assess 10 types of risks using prescribed indicators and a rating scale from 1 to 5.
- Investment Managers will be subject to enhanced requirements for liquidity and operational resilience, including liquidity stress testing, asset liquidity classification, and assessment of electronic system resilience and cybersecurity. System failures, data breaches, and unresolved penetration testing findings may affect Managers' operational risk ratings.
- The Draft Regulation also strengthens securities portfolio concentration risk management by requiring concentration limits at both investment product and Investment Managers levels, integrated monitoring through trading systems, and preventive measures such as portfolio rebalancing and exposure restrictions. Investment Managers with existing risk management guidelines will have two years to make the necessary adjustments.

15. [Draft Regulation](#) of the Board of Commissioners of the Financial Services Authority on the Determination of the Standard Deviation of Fair Market Prices of Securities by an Indonesian Securities Pricing Agency of 2026

Enforcement Date: -

Summary:

- The Draft Regulation shifts authority for determining securities' fair market value standard deviations from fixed regulator-prescribed thresholds to the Securities Pricing Agency ("**Institution**"), which may independently establish and amend dynamic standards based on credible methodologies. The framework also expands the scope of covered securities to include debt securities, sukuk, asset-backed securities, money market instruments, and other securities.
- The Institution must evaluate its methodology at least annually or whenever market conditions become volatile and report any methodology changes to the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) at least one month before implementation. It must also maintain standard operating procedures for pricing errors and ongoing communication with market participants.
- Information disclosure becomes an express operational requirement, with the Institution required to provide accurate and non-misleading information and public access to its valuation methodology and data sources. Users must also have clear access to announcements concerning standard deviations through the Institution's official website.

Employment

16. Regulation of the Minister for the Protection of Indonesian Migrant Workers/Head of the Indonesian Migrant Workers Protection Agency [No. 9 of 2026](#) on Social Security for Indonesian Migrant Workers

Enforcement Date: 17 September 2026

Summary:

- Regulation 9/2026 establishes the social security framework for Indonesian Migrant Workers (*Pekerja Migran Indonesia* – “**PMI**”), covering health and employment social security. Employment social security consists of Work Accident Insurance (*Jaminan Kecelakaan Kerja* – “**JKK**”), Death Insurance (*Jaminan Kematian* – “**JKM**”), and Old-Age Insurance (*Jaminan Hari Tua* – “**JHT**”). JKK and JKM are mandatory, while JHT is optional.
- The Regulation introduces defined protection periods before, during, and after employment. Pre-employment protection lasts for a maximum of five months from registration and payment until the PMI reaches the Indonesian embarkation point. Protection during employment generally continues until the employment agreement expires, plus up to one month for return preparation and travel, while post-employment JKK and JKM protection may continue for up to 30 days after arrival in Indonesia.
- The Regulation broadens and specifies social security benefits, including medical treatment, disability compensation, death benefits, repatriation and funeral expenses, vocational training, and scholarships. JKM benefits during employment include death compensation, periodic compensation, repatriation and funeral expenses, and scholarships for up to two eligible children. The Regulation also provides procedures for claims, disputes, supervision, and fraud prevention.

17. Regulation of the Minister of Protection of Indonesian Migrant Workers/Head of the Board for the Protection of Indonesian Migrant Workers [No. 10 of 2026](#) on Amendment to the Regulation of the Minister of Protection of Indonesian Migrant Workers/Head of the Board for the Protection of Indonesian Migrant Workers [No. 35 of 2025](#) on Capacity Building of Prospective Indonesian Migrant Workers and Indonesian Migrant Workers for Fulfillment of Foreign Job Market Needs

Enforcement Date: 17 September 2026

Summary:

- The Amendment allows another mechanism determined by the Director General to be used where the integrated information system has not yet been established. It also permits the use of curricula and syllabi from vocational education or vocational training institutions where the prescribed curricula and syllabi have not yet been established.
- Teaching methodology competence may now be evidenced by a competence certificate, educator certificate, instructor or tutor training certificate, and/or other documents demonstrating teaching ability, instead of being evidenced solely by a competence certificate from an independent body established to conduct Work Competency Certification.
- For capacity-building programs organized by the Ministry of Protection of Indonesian Migrant Workers (*Kementerian Pelindungan Pekerja Migran Indonesia* – “**KP2MI**”) or the Board for the Protection of Indonesian Migrant Workers (*Badan Pelindungan Pekerja Migran Indonesia* – “**BP2MI**”) in cooperation with other organizers, verification of applicant documents and determination of participants must now be carried out by KP2MI/BP2MI.

18. Decree of the Minister of Manpower [No. 254 of 2026](#) on the Stipulation of Indonesian National Work Competency Standards for the Industrial Category, Basic Group of Coal Product Manufacturing and Petroleum Refining Industry, in the Field of Crude Oil and Its Products and Derivatives Blending

Enforcement Date: 14 September 2026

Summary:

- This Decree stipulates new Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia* – “**SKKNI**”) for the Industrial Category, Basic Group of Coal Product Manufacturing and Petroleum Refining Industry, in the Field of Crude Oil and Its Products and Derivatives Blending. The SKKNI are set out in full in the Appendix to this Decree and will serve as a reference for the development of the national qualification framework and the implementation of education and training programs, including

competency certification. It is worth noting that the new SKKNI will be reviewed every five years or as necessary.

- A total of 7 relevant competency units is outlined under the Appendix to the Decree, including: 1) Implementing operational safety in blending operations; 2) Planning blending operations; 3) Performing tank sampling; 4) Determining product quantity in tanks; and 5) Operating blending equipment.

19. Decree of the Minister for the Protection of Indonesian Migrant Workers/Head of the Indonesian Migrant Workers Protection Agency [No. 1452 of 2026](#) on Technical Guidelines for Facilitating the Repatriation and Rehabilitation of Problematic Indonesian Migrant Workers Placed by the Ministry for the Protection of Indonesian Migrant Workers/Indonesian Migrant Workers Protection Agency

Enforcement Date: 4 August 2026

Summary:

- This Decree stipulates technical guidelines as a reference for facilitating the repatriation and rehabilitation of problematic Indonesian Migrant Workers (*Pekerja Migran Indonesia* – “PMI”). Eligible recipients include PMI who are still within their employment contract period and experience problems (e.g. war, natural disasters, disease outbreaks, deportation, termination of employment before the contract expires, and accidents).
- Repatriation facilitation is carried out through several stages, including data collection, complaint handling, coordination and case conferences, receipt of PMI at the port of debarkation, assistance to their place of origin, and handover to their families or family representatives. For sick PMI, the mechanism includes airport pick-up, referral to a hospital for examination and treatment, and assistance until they are declared fit for repatriation, while the guidelines also regulate the handling, cargo shipment, receipt, assistance, and handover of deceased PMI to their families.

20. [Draft Bill](#) on the Employment Protection

Enforcement Date: -

Summary:

- The Draft Bill introduces stricter rules on fixed-term employment agreements (*Perjanjian Kerja Waktu Tertentu/PKWT*), including a maximum two-year term, limited extensions, and a prohibition on withholding workers' diplomas and personal documents, subject to limited exceptions.
- The Draft Bill formally recognizes informal and digital platform workers and provides protections covering social security, fair remuneration, occupational safety and health, and, for digital platform workers, algorithm transparency and safeguards against unilateral account deactivation or partnership termination.
- This Draft Bill introduces mandatory disability employment quotas for public and private employers and expands maternity and childbirth companion leave entitlements, including additional leave in specified circumstances.

Energy

21. Regulation of the Minister of Energy and Mineral Resources [No. 11 of 2026](#) on the Mandatory Implementation of the Indonesian National Standard on the Quantity Assurance System for Accountability and Transparency in Upstream Oil and Gas Business Activities

Enforcement Date: 7 March 2027

Summary:

- The Regulation mandates the implementation of Indonesian National Standard (*Standar Nasional Indonesia – “SNI”*) 9040:2021 on the Quantity Assurance System for Accountability and Transparency of Quantity Flows in the Oil and Gas Subsector – Requirements, including its amendments (“**Quantity Assurance System SNI**”), for upstream oil and gas business activities. Contractors must implement the Quantity Assurance System

SNI in presenting quantity data at each stage of oil and gas production. Such data must be generated from a Flow System that has implemented the Quantity Assurance System SNI and presented by personnel with the required qualifications and competencies.

- Quantity data presented by Contractors must undergo quality control by a public service agency providing testing services in the oil and gas sector. The quality-control results serve as material for Contractor evaluation and/or improvement, the results of which must be reported to the Special Task Force for Upstream Oil and Gas Business Activities (*Satuan Kerja Khusus Pelaksana Kegiatan Usaha Hulu Minyak dan Gas Bumi* – “**SKK Migas**”) or the Aceh Oil and Gas Management Agency (*Badan Pengelola Migas Aceh* – “**BPMA**”) annually and at any time as necessary. The relevant public service agency must maintain data confidentiality and enter into a data-confidentiality agreement with Contractors.
- Personnel implementing the Quantity Assurance System must possess competencies in accordance with the applicable competency standards, with competency certificates issued by a Professional Certification Institution (*Lembaga Sertifikasi Profesi* – “**LSP**”). Contractors that fail to comply may receive a written reprimand and must follow up within 15 calendar days; otherwise, the Minister will publish a list of non-compliant Contractors. Costs for quality control and direct supervision are borne by Contractors.

22. Decree of the Minister of Marine Affairs and Fisheries [No. 69 of 2026](#) on Verification of End-User Consumers and the Distribution Volume of Fuel at Special Prices for Fishing Vessels with a Size of More Than 30 (Thirty) Gross Tonnage up to 200 (Two Hundred) Gross Tonnage

Enforcement Date: 4 September 2026

Summary:

- This Decree establishes a verification mechanism to ensure the eligibility of end-user consumers and the accuracy of the distribution volume of Fuel at special prices for fishing vessels measuring more than 30 Gross Tonnage up to 200 Gross Tonnage. The verification is conducted at the point of delivery, taking into account the requirements of each region and vessel.
- The verification authority is delegated to the Director General of Capture Fisheries, who is assisted in its implementation by designated surveyors appointed and funded by the Palm

Oil Plantation Fund Management Agency. The surveyors are required to conduct verification from the first distribution of Fuel at special prices.

23. Decree of the Minister of Manpower [No. 256 of 2026](#) on the Stipulation of Indonesian National Work Competency Standards for the Mining and Quarrying Category, Main Group of Crude Petroleum and Natural Gas Mining, Field of Emergency Response, Crisis, and Business Continuity Management

Enforcement Date: 15 September 2026

Summary:

- This Decree establishes a new set of Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia – “SKKNI”*) for the field of emergency response, crisis, and business continuity management within the crude petroleum and natural gas mining 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 competency 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 18 relevant competency units is outlined under the Appendix to the Decree, including: 1) Evaluating potential emergency and crisis risks in the oil and gas industry; 2) Evaluating potential business disruptions; 3) Establishing emergency-response, crisis management, and business-continuity organizations and procedures; 4) Leading emergency-response operations at incident locations; and 5) Conducting performance and compliance audits for emergency-response, crisis, and business-continuity management.

24. Decree of the Minister of Energy and Mineral Resources [No. 323.K/Mb.01/Mem.B/2026](#) on Guidelines for the Implementation of Applications, Evaluations, and Approvals for Coal Blending in Mineral and Coal Mining Business Activities

Enforcement Date: 13 August 2026

Summary:

- This Regulation establishes a centralized application process for coal-blending approval through the designated information system. The requirement applies to holders of Mining Business Licenses (*Izin Usaha Pertambangan* – “**IUP**”), Special IUP (IUP Khusus – “**IUPK**”), IUPK as continuations of Contracts/Agreements for coal commodities, and Coal Mining Concession Work Agreements (*Perjanjian Karya Pengusahaan Pertambangan Batu Bara/ PKP2B*).
- Applicants must submit key supporting documents, including a valid Work Plan and Budget (*Rencana Kerja dan Anggaran Biaya* – “**RKAB**”), coal purchase and sale agreements, coal-blending simulations, and quality test results or certificates of analysis issued by registered surveyors. Applications are evaluated for completeness, accuracy, and compliance with the applicable evaluation criteria.
- The evaluation and approval process is subject to a maximum 14-business-day timeline once the application is declared complete and correct. Approval remains valid for the duration of the applicant’s RKAB, while sales of blended coal remain subject to non-tax state revenue obligations.

25. [Draft Regulation](#) of the President on the Supply of Coal and Natural Gas for Electricity Generation for Public Interest by the Energy Sector Public Service Agency

Enforcement Date: -

Summary:

- The Draft Regulation establishes a framework for the Energy Sector Public Service Agency (*Badan Layanan Umum Sektor Energi* – “**BLU Sektor Energi**”) to ensure the availability, efficiency, affordability, and continuity of coal and natural gas supplies for electricity generation. The framework aims to strengthen national energy resilience and optimize domestic energy resources.
- Coal and gas requirement reconciliation would involve electricity generation companies, coal mining permit holders, coal transportation and trading permit holders, and domestic

and foreign oil and gas trading entities. Procurement would be based on the generators' contractual requirements and would consider prices determined by the Minister and supply reliability.

- The Draft Regulation introduces supply-continuity measures, including reserve management, diversification of supply sources, transfers between regions or power plants, expedited procurement during emergencies, and distribution controls based on generation priorities. The BLU Sektor Energi may also cooperate with business entities and other public service agencies in trading, transportation, storage, and financing facilities.
- The BLU Sektor Energi would be required to implement integrated digital systems for planning, procurement, and distribution, establish service-time standards, and may use hedging instruments to mitigate coal and gas price fluctuations in accordance with state financial management regulations. Existing coal supply contracts and gas allocation/utilization and pricing determinations would remain effective until their respective expiry.

Environment

26. Instruction of the Minister of Home Affairs [No. 1 of 2026](#) on the Prevention and Mitigation of Forest and Land Fires and the Prohibition of Land Clearing by Burning under Forest and Land Fire Risk Conditions

Enforcement Date: 22 August 2026

Summary:

- Instruction 1/2026 directs Governors and Regents/Mayors to strengthen prevention and control of forest and land fires (*Kebakaran Hutan dan Lahan* – “**Karhutla**”) by optimizing regional government resources and involving businesses, communities, law enforcement agencies, academics, media, and other stakeholders. Businesses operating in fire-prone areas are therefore expected to participate in regional prevention and coordination efforts.
- During periods of high forest and land fire risk, or based on weather, drought, temperature, fuel conditions, hotspots, and monitoring results, all land-clearing activities by burning are

prohibited. The prohibition expressly covers burning for land clearing, planting preparation, agricultural and plantation development, activities claimed as local wisdom, traditional land clearing, and other activities that may create fire risks.

- Regional governments are instructed to increase supervision of land-clearing activities, monitor hotspots, stop burning activities that may cause forest and land fires, and ensure early firefighting. They must also coordinate with businesses and other stakeholders and ensure that fire-prevention measures are implemented before fires occur.
- Businesses operating in regions subject to the Instruction should monitor local fire-risk conditions and coordinate with the relevant regional authorities, particularly where operations involve land clearing or plantation activities. Where local regulations or policies previously allowed land clearing through burning based on local wisdom, their implementation must be adjusted so that such activities are temporarily suspended while the Instruction applies.
- The Instruction requires periodic reporting by regional governments and applies from its issuance on 22 August 2026. Businesses may therefore need to account for increased regional monitoring, coordination, and fire-prevention activities when planning land preparation and other operations in areas with elevated Karhutla risk.

General Financial Services

27. Regulation of the Minister of Finance [No. 64 of 2026](#) on Technical Guidelines for Accounting of Non-Tax State Revenues from Upstream Oil and Gas Business Activities

Enforcement Date: 27 August 2026

Summary:

- This Regulation introduces a separate category of other natural resource Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak* — “**PNBP**”) for Domestic Market Obligation (“**DMO**”) receipts and production bonuses, alongside revised accounting treatment for Certain Natural Gas Price (*Harga Gas Bumi Tertentu* – “**HGBT**”)-affected revenues. It also

requires foreign-currency revenue, including amounts relevant to the State's share of oil and gas sales and overlifting and underlifting, to use the BI middle rate at the reporting date.

- The framework further provides for PNBP transfers at least once per quarter and establishes prescribed rounding treatment for receivables denominated in Rupiah and foreign currencies. The foreign exchange requirement also covers State revenue calculations and foreign-currency overlifting and underlifting adjustments.
- The updated requirements establish a more specific treatment for the classification, measurement, translation, and presentation of PNBP. Accounting policies and financial reporting practices should accordingly reflect the requirements prescribed under this Regulation.
-

28. Regulation of the Minister of Finance [No. 65 of 2026](#) on the Amendment to Regulation of the Minister of Finance [No. 195/PMK.08/2020](#) on the Auction of State Sharia Securities in the Domestic Primary Market

Enforcement Date: 8 September 2026

Summary:

- The Amendment updates the information required for determining an Auction of State Sharia Securities (*Surat Berharga Syariah Negara* – “**SBSN**”) auction plan, including the addition of the maximum target amount and settlement date. It also clarifies the pricing of non-competitive bids by establishing a fallback mechanism where no competitive bidding results are available.
- The fallback mechanism refers to market yields based on the reference yield/price preparation guidelines established by the Director General. This Amendment also removes the separate benchmark-series basis for conducting additional SBSN auctions.
- Additional SBSN auctions may be held where the maximum target amount of the main SBSN auction is not fulfilled to meet State Budget financing needs. Non-competitive bids in

additional auctions are expressly based on the weighted average price or weighted average yield from the main auction, while settlement continues under the Uniform Price method.

29. [Draft Regulation](#) of the Financial Services Authority on the Amendment to Regulation of the Financial Services Authority [No. 3 of 2024](#) on the Organization of Financial Sector Technological Innovation

Enforcement Date: -

Summary:

- This Draft Amendment broadens the categories of entities and activities subject to the Financial Sector Technological Innovation (*Inovasi Teknologi Sektor Keuangan – “ITSK”*) framework, including Digital Asset Financial Service Institutions (*Lembaga Jasa Keuangan – “LJK”*), Crypto Asset LJKs, Non-Crypto Digital Financial Asset LJKs, ITSK Providers, and Registered Participants. A new “certain recommendations” outcome is also introduced for Sandbox participants requiring them to pursue the relevant licensing process.
- For Registered Participants, this Draft Amendment revises the reporting framework from monthly reporting to semesterly reporting while retaining quarterly self-assessments. It further introduces defined reporting deadlines, classifications for late or non-submitted reports, and monetary administrative fines in addition to existing sanctions.
- The Draft Amendment establishes additional governance and operational controls, including annual business plans, prior OJK approval for specified operational changes, restrictions on business volumes exceeding approved targets, and requirements for business exit procedures. It also provides that certain outstanding obligations following business termination may become the responsibility of shareholders.

Land & Property

30. Regulation of the Public Housing Savings Management Agency [No. 1 of 2026](#) on Home Ownership Financing through the Housing Financing Liquidity Facility

Enforcement Date: 4 September 2026

Summary:

- This Regulation reaffirms that landed public housing units financed under the Subsidized Mortgage Scheme (*KPR Sejahtera Tapak*) or the Sharia Subsidized Mortgage Scheme (*KPR Sejahtera Syariah Tapak*), as well as public apartment units financed under the Subsidized Apartment Mortgage Scheme (*KPR Sejahtera Susun*) or the Sharia Subsidized Apartment Mortgage Scheme (*KPR Sejahtera Syariah Susun*), must comply with prescribed eligibility criteria concerning housing specifications, maximum selling prices, floor and land area requirements, location, and the functionality standards applicable to buildings, supporting infrastructure, public facilities, and public utilities.
- The Regulation stipulates various obligations on participating lender banks (*Bank Penyalur*). Among other things, lender banks must satisfy the applicable assessment requirements, provide the required financing portion, verify prospective borrowers, ensure the eligibility and compliance of the financed housing units, submit periodic reports, and return Housing Financing Liquidity Facility (*Fasilitas Likuiditas Pembiayaan Perumahan – “FLPP”*) funds on a regular basis. Any delay in the return of FLPP funds is subject to a penalty of 2% per month.
- In addition, lender banks are required to affix stickers or plaques on every housing unit financed through FLPP funds under the *KPR Sejahtera* program. The regulation further requires lender banks to develop and maintain information technology systems to support the effective administration and distribution of *KPR Sejahtera* financing. Where disruptions occur, the banks must implement appropriate contingency procedures to ensure operational continuity.

31. [Draft Bill](#) on Agrarian Reform

Enforcement Date: -

Summary:

- The Draft Bill would establish the National Agrarian Reform Agency (*Badan Reforma Agraria Nasional* - “**BRAN**”) as an independent institution with centralized authority over agrarian reform and conflict resolution. Its powers would include modifying or revoking land-related administrative decisions and temporarily suspending land rights issuance or transfers involving land under agrarian conflict status.
- The Government would set cumulative minimum and maximum limits on land control and ownership applicable to business entities and their affiliates, taking into account factors such as land availability, population density, and regional land distribution. Right to Cultivate (*Hak Guna Usaha* –“**HGU**”) holders would be required to allocate at least 20% of their concession land for agrarian reform or provide an equivalent 20% profit distribution to surrounding communities through BRAN.
- Corporate interference with agrarian reform processes could trigger criminal liability for corporations as well as beneficial owners, controlling parties, and management responsible for violations. Sanctions under the KUHP framework would include imprisonment and corporate penalties such as proceeds confiscation, business licence revocation, suspension of activities, and permanent dissolution.

32. Draft Bill on Spatial Planning

Enforcement Date: -

Summary:

- This Draft Bill introduces broader mechanisms for spatial planning and utilization, including private-sector participation in the preparation and funding of Detailed Spatial Plans (*Rencana Detail Tata Ruang*/RDTR), as well as a spatial planning conformity confirmation letter required for business and non-business activities. It also introduces fiscal and non-fiscal incentives and disincentives covering matters such as tax relief, infrastructure provision, fines, moratoriums, and environmental compliance obligations.

- Spatial planning supervision will incorporate manual and real-time monitoring through a nationally integrated digital platform, supported by partial and comprehensive evaluations and Spatial Planning Audits to identify deviations or violations. This Draft Bill also introduces more flexible zoning techniques, including zoning bonuses, performance zoning, and transferable development rights, with supervision by designated regional zoning management officials.
- This Draft Bill strengthens protection of customary territories by requiring participatory mapping and free consent from customary law communities for development activities, with restoration and socio-cultural rehabilitation obligations for violations. It also establishes a Dispute Resolution Institution and expands corporate criminal liability to management, ordering parties, and beneficial owners, with sanctions including confiscation of economic benefits, license revocation, and corporate dissolution.

Manufacturing & Industry

33. Regulation of the Minister of Industry [No. 25 of 2026](#) on the Amendment to Regulation of the Minister of Industry [No. 11 of 2025](#) on the Mandatory Implementation of the Indonesian National Standard for Solid Nitrogen, Phosphorus, and Potassium Fertilizer

Enforcement Date: 18 September 2026

Summary:

- The Regulation amends Regulation of the Minister of Industry [No. 11 of 2025](#) on the Mandatory Implementation of the Indonesian National Standard for Solid Nitrogen, Phosphorus, and Potassium Fertilizer ("**Regulation 11/2025**") by adjusting the business-licensing requirement for Industrial Companies applying for Indonesian National Standard (*Standar Nasional Indonesia* – "**SNI**") certification for solid nitrogen, phosphorus, and potassium ("**NPK**") fertilizer from Indonesian Standard Industrial Classification (*Klasifikasi Baku Lapangan Usaha Indonesia* – "**KBLI**") Codes 20123 and/or 20124 to KBLI Code 20122. Business Actors applying for the issuance of an SNI Certificate that have not yet adjusted

their KBLI may continue to use existing business licenses bearing KBLI Codes 20123 and/or 20124 for a maximum of one year from the effective date of the Regulation.

- For Foreign Producers, the Regulation removes the previous requirement under Regulation 11/2025 for the Official Representative's warehouse to be located in the same or nearest regency/city as the Official Representative. The Official Representative may appoint one Importer for each Type 1b certification application or up to five Importers for each Type 5 certification application. Where an appointed Importer controls a warehouse, its address must be stated in the SNI Certificate and Approval for the Use of the SNI Mark (*Surat Persetujuan Penggunaan Tanda SNI – "SPPT SNI"*).
- The Regulation also adjusts SNI certification requirements for applications involving own brands, contract manufacturing, and Brand Cooperation, and allows specified foreign-document legalization to be conducted through an apostille mechanism in countries that have ratified the Convention Abolishing the Requirement of Legalisation for Foreign Public Documents.

34. Regulation of the Central Statistics Agency [No. 6 of 2026](#) on the Amendment to Regulation of the Central Statistics Agency [No. 7 of 2025](#) on the Indonesian Standard Industrial Classification

Enforcement Date: 10 September 2026

Summary:

- Regulation of the Central Statistics Agency [No. 6 of 2026](#) on the Amendment to Regulation of the Central Statistics Agency [No. 7 of 2025](#) on the Indonesian Standard Industrial Classification ("**Regulation 6/2026**") further refines and expands the scope of several KBLI classifications by expressly incorporating various modern economic activities within the relevant business group descriptions, such as the operation of digital intermediary platforms for e-commerce trading and online marketplaces, as well as the operation of exchanges, brokerage services, and the trading of digital financial assets and crypto-assets.
- In particular, Regulation 6/2026 provides greater specificity for business activities in the Information Technology and Digital Services sector by clarifying that the relevant classifications encompass the development of applications based on immersive

technologies, including Virtual Reality (VR), Augmented Reality (AR), and Mixed Reality (MR), as well as blockchain-based applications and foundational components of Artificial Intelligence (AI)

- The amendments also broaden the scope of classifications in the Energy and Electricity sector by expressly recognizing activities relating to Battery Energy Storage Systems (BESS) and electric vehicle charging infrastructure, including electric vehicle charging stations and battery swapping facilities.

Monetary & Payment System

35. Regulation of the Member of the Board of Governors [No.26 of 2026](#) on the Second Amendment to Regulation of the Member of the Board of Governors [No. 27 of 2025](#) on Implementing Regulation of Macroprudential Liquidity Incentive Policy

Enforcement Date: 1 September 2026

Summary:

- The Second Amendment raises the maximum aggregate Macroprudential Liquidity Incentive Policy (*Kebijakan Insentif Likuiditas Makroprudensial* – “**KLM**”) from 5.5% to 6%, with the incentive now based on credit or financing disbursements and a newly introduced securities ownership ratio. Interest rate alignment and non-third-party funding criteria are removed from the KLM framework.
- The Second Amendment introduces a securities ownership ratio as a new basis for obtaining KLM, covering eligible rupiah-denominated government securities and BI Rupiah Securities (SRBI) that are not being used in specified transactions and are recorded in designated Bank Indonesia-Scripless Securities Settlement System (BI-SSSS) accounts.
- The Second Amendment also revised sectoral KLM allocations and evaluation periods, including reducing the maximum allocation for the services and creative economy sector to 0.1% and introducing tiered growth requirements for Micro, Small, and Medium

Enterprises. KLM based on securities ownership will be evaluated and granted monthly, while credit and financing-based KLM remains subject to quarterly evaluation.

Natural Resources

36. Regulation of the Minister of Marine Affairs and Fisheries [No. 13 of 2026](#) on the Utilization of Small Islands and Their Surrounding Waters

Enforcement Date: 14 September 2026

Summary:

- Upon its enforcement, the Regulation replaces and repeals Regulation of the Minister of Marine Affairs and Fisheries [No. 10 of 2024](#) on the Utilization of Small Islands and Their Surrounding Waters (“**Regulation 10/2024**”). Utilization of Small Islands must comply with the applicable spatial plan, location conditions and types of activities, land-area limitations, and island topography and typology. At least 30% of the area of a Small Island must be directly controlled by the State, while a maximum of 70% may be utilized by Business Actors, which must allocate at least 30% of the utilized land area for green open space.
- Utilization of Small Islands above 100 km² up to 2,000 km² by Domestic Investment (*Penanaman Modal Dalam Negeri* – “**PMDN**”) Business Actors must satisfy environmental requirements and obtain technical considerations from the Minister before the relevant Risk-Based Business License is issued. Meanwhile, activities on Small Islands below 100 km² are classified as permitted, conditionally permitted, or prohibited based on island area, topography, and typology. Utilization of Small Islands requires the applicable recommendation, while recommendations for Foreign Investment (*Penanaman Modal Asing* – “**PMA**”) require partnership with Indonesian Participants, gradual share transfers to Indonesian Participants, and technology transfer.
- Compared to Regulation 10/2024, which provided a PMA utilization permit valid for up to 30 years and extendable once for another 30 years, the Regulation applies a

recommendation framework. Recommendations remain valid until the relevant Business License expires, or for a maximum of two years if spatial-utilization conformity approval has not been issued. Existing PMA utilization permits remain valid until their expiry.

37. Decree of the Minister of Marine Affairs and Fisheries [No. 65 of 2026](#) on the Amendment to Decree of the Minister of Marine Affairs and Fisheries [No. 13 of 2026](#) on Planning Documents for the Management of Marine Sedimentation Results

Enforcement Date: 1 September 2026

Summary:

- This Decree adds locations for the preparation of Planning Documents for the Management of Marine Sedimentation Results covering waters surrounding 13 areas in Aceh, namely Aceh Singkil, North Aceh, Pidie, Aceh Besar, Pidie Jaya, Lhokseumawe, West Aceh, Nagan Raya, Southwest Aceh, East Aceh, Banda Aceh, Aceh Tamiang, and Bireuen.
- The addition of Aceh waters is supported by a dedicated Planning Document set out in the Appendix. The document contains an assessment of environmental and sedimentation conditions in Aceh, including bathymetric conditions, geology and seabed sediment characteristics, as well as data on locations for sedimentation removal and utilization.

38. Instruction of the President [No. 11 of 2026](#) on Strengthening the Enforcement of the Prohibition on Land Clearing by Burning and the Control of Forest and Land Fires

Enforcement Date: 31 August 2026

Summary:

- Instruction 11/2026 establishes a coordinated framework for enforcing the prohibition on land clearing by burning while restricting the use of local-wisdom practices to genuine customary activities. Such practices are subject to a maximum area of 2 hectares per household, non-commercial subsistence use, firebreak requirements, location restrictions, government recommendation, and regional supervision.

- Business entities holding land rights, Mining Business Licenses (*Izin Usaha Pertambangan – “IUP”*), Special Mining Business Licenses (*IUP Khusus/IUPK*), and forestry concessions are required to actively prevent fires by establishing fire prevention systems, providing emergency response units and heavy equipment, and maintaining a five-kilometer buffer zone from their land boundaries.
- Non-compliance with fire mitigation obligations may result in administrative sanctions, including temporary suspension of operations and permanent license revocation. Corporate and industrial-scale actors are also prohibited from invoking local-wisdom practices as a basis for commercial land clearing.

39. Decree of the Minister of Energy and Mineral Resources [No. 351.K/MB.01/MEM.B/2026](#) on Amendment to Decree of the Minister of Energy and Mineral Resources [No. 54.K/MB.01/MEM.B/2024](#) on Guidelines for Implementation of Investigation and Research Assignments for the Preparation of Mining Areas, Mining Business License Areas, and Special Mining Business License Areas

Enforcement Date: 1 September 2026

Summary:

- The Amendment strengthens the role of the Director General of Minerals and Coal (“**Director General**”) in identifying and preparing areas for investigation and research assignments, including through the use of Mining Business Areas (*Wilayah Usaha Pertambangan – “WUP”*) or Special WUP (*WUP Khusus/WUPK*) maps and potential mineral and coal delineations. The planning process also incorporates technical considerations at an earlier stage.
- The Agency is repositioned as a supporting institution, primarily responsible for providing updated potential delineation maps when requested. The revised framework also changes the coordination process for updating potential area delineations and adjusting assignment area plans.

- The Director General is authorized to submit proposals for assignment area designation directly to the Minister of Energy and Mineral Resources, with the required supporting documents consisting of agency map updates, Governor proposals where applicable, and proof of notification to relevant ministries.

40. Work Procedure Guidelines No. PTK-023/SKKIA0000/2026/S9 - Decree of the Head of BPMIGAS No. KEP-0089/SKKIA0000/2026/S9 of 2026 concerning the Implementation of Cooperation in the Management of Working Area Sections to Increase Oil and Gas Production (revision-01)

Enforcement Date: 6 August 2026

Summary:

- This Regulation introduces a more structured mechanism for cooperation between Special Task Force for Upstream Oil and Gas Business Activities (*Satuan Kerja Khusus Pelaksana Kegiatan Usaha Hulu Minyak dan Gas Bumi/SKK Migas*), Cooperation Contract Contractors (“**Contractors**”) and Partners through regular and non-regular offers covering idle wells, producing wells, idle fields/structures, and producing fields/structures. It also permits one Partner to hold multiple Operation and/or Technology Cooperation (*Kerja Sama Operasi dan/atau Teknologi/KSOT*) agreements subject to separate cost allocation and funding for each commitment.
- This Regulation expands Partner qualification requirements by introducing specific technical, experience, expert, legal, Business Identification Number (*Nomor Induk Berusaha/NIB*), and financial capacity criteria. Financial capacity must be supported by audited financial statements, where applicable, and confirmation from banks or financial institutions regarding available or accessible funding.
- This Regulation establishes a detailed Partner selection process covering announcement, Letter of Intent, Data Utilization Permit (*Izin Pemanfaatan Data/IPD*), confidentiality agreement, due diligence, proposal submission, evaluation, and appointment within prescribed timelines. It also strengthens post-appointment controls through production

baselines for producing assets, monitoring mechanisms, and alignment of Contractors' internal procedures with the 2026 PTK.

Non-Banking Financial Services

41. Regulation of the Financial Services Authority [No. 11 of 2026](#) on Periodic Reports of Guarantor Institutions

Enforcement Date: 1 January 2027

Summary:

- This Regulation consolidates the periodic reporting obligations of Guarantee Institutions into monthly, annual, and other reports, with the BoD responsible for their preparation and submission through the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) reporting system. Monthly reports now use a cumulative reporting period from 1 January through the relevant month-end and include monthly financial and other information.
- This Regulation specifies 10 types of other reports, including reports on public accounting services, business plans, and financial health self-assessments. Annual reports must include audited annual financial statements and publication reports, while a management letter issued by the public accountant must also be submitted.
- This Regulation broadens administrative sanctions, including downgrading the financial health level and a Rp2 million fine for each inaccurate monthly report from the January 2028 reporting period. Publication reports must be disclosed through a daily newspaper and the Guarantee Institution's website by 30 April.

42. Regulation of the Financial Services Authority [No. 16 of 2026](#) on the Operation of the Mineral and Strategic Commodities Exchange

Enforcement Date: 1 January 2027

Summary:

- This Regulation establishes an integrated the Mineral and Strategic Commodities Exchange (*Bursa Mineral dan Komoditas Strategis* — “**BMKS**”) framework involving the Exchange, Clearing Institution (*Lembaga Kliring* — “**LK**”), Electronic Custodian Institution (*Lembaga Kustodian Elektronik* — “**LKE**”), exchange members, warehouse managers, Conformity Assessment Institutions (*Lembaga Penilaian Kesesuaian* — “**LPK**”), and supporting parties, with requirements covering licensing, governance, capital, infrastructure, and interoperability. The framework also provides for the gradual development of BMKS activities based on institutional, technological, and market readiness.
- Commodities must satisfy prescribed requirements to obtain “tradable” status before being traded through BMKS, while transactions are conducted through the Exchange trading system and settled through the LK, with electronic ownership recorded by the LKE. The Exchange may also develop digital-based financial instruments and conduct Derivatives Trading subject to The Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) approval and applicable safeguards.
- This Regulation requires BMKS operators to implement effective risk management, business continuity, market surveillance, Service User protection, reporting, and compliance measures.

43. [Draft Regulation](#) of the Financial Services Authority on Investment-Linked Insurance Products

Enforcement Date: -

Summary:

- If ultimately enforced, this Draft Regulation establishes escalating minimum core capital thresholds for conventional and sharia-compliant entities marketing Investment-Linked Insurance Products (*Produk Asuransi Yang Dikaitkan Dengan Investasi* - “**PAYDI**”). Conventional insurers must maintain an ongoing core capital of Rp500 billion by 31

December 2028, which eventually rises to Rp1 trillion. Sharia-compliant marketers must secure Rp200 billion by 31 December 2028 before increasing to Rp500 billion.

- This Draft Regulation mandates live digital video-conferencing for all remote sales conducted through personal communication channels. This requirement aligns with the consumer protection standards of Regulation of the Financial Services Authority (*Otoritas Jasa Keuangan* – “**OJK**”) No. 22 of 2023. The provision ensures visual confirmation of policyholder comprehension and verifiable consumer consent.
- This Draft Regulation expands permitted subfund asset classes to include Exchange-Traded Funds (“**ETF**”) across money market, fixed income, equity, and gold or commodities. Additionally, accelerated death benefit deductions must feature explicit illustrative calculations. Insurers are required to show the exact residual death benefit remaining after any accelerated claim is processed.

44. [Draft Regulation](#) of the Financial Services Authority on Good Corporate Governance for Insurance Companies, Guarantee Institutions, and Pension Funds

Enforcement Date: -

Summary:

- The Financial Services Authority (*Otoritas Jasa Keuangan* — “**OJK**”) proposes a consolidated good corporate governance framework for Insurance Companies, Guarantee Institutions, and Pension Funds (*Perusahaan Perasuransian, Lembaga Penjamin, dan Dana Pensiun* — “**PPDP**”). This Regulation maintains minimum Board of Directors composition requirements while standardizing expectations on qualifications, including adequate investment and/or risk management expertise.
- This Regulation standardizes governance requirements for independent commissioners and strengthens requirements for Sharia Supervisory Board (*Dewan Pengawas Syariah/DPS*) membership for PPDP entities offering sharia programs. It also introduces dedicated internal audit and compliance functions for specified entities based on business scale or asset size.

- All PPDP entities would be required to establish audit and risk monitoring committees, with additional requirements applying to certain pension funds based on asset size. Business actors may also submit input to OJK during the consultation period regarding proposed changes affecting governance structures, appointments, and control functions.

45. [Draft Regulation](#) of the Financial Services Authority on the Amendment to Regulation of the Financial Services Authority [No. 40 of 2024](#) on Information Technology-Based Joint Funding Services

Enforcement Date: -

Summary:

- This Draft Amendment introduces broader requirements for Providers covering financial resilience, credit scoring, liquidation preparedness, business cessation, portfolio transfers, and fraud prevention. Providers must also comply with new funding selection requirements and maintain a more structured framework for managing funding activities.
- Individual Indonesian citizen Funders will be classified as professional or non-professional Funders based on their annual gross income, with different Funding limits applicable to each category. The Draft Amendment also maintains the 85% foreign ownership limit, while introducing an exception for listed Organizers and temporary flexibility in foreign ownership under certain circumstances.
- Providers will be classified into four performance tiers based on soundness, Micro, Small, and Medium Enterprises funding, and consumer complaint rejection ratios. The Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) will retain existing administrative sanctions while extending their application to newly introduced obligations, including liquidation preparation requirements.

46. [Draft Regulation](#) of the Financial Services Authority on the Amendment to Regulation of the Financial Services Authority [No. 27 of 2023](#) on Pension Fund Business Operations

Enforcement Date: -

Summary:

- The Draft Regulation proposes to amend Regulation of the Financial Services Authority [No. 27 of 2023](#) on Pension Fund Business Operations (“**Regulation 27/2023**”), including by introducing the Post-Employment Compensation Fund (*Dana Kompensasi Pascakerja* – “**DKPK**”). Financial Institution Pension Funds (*Dana Pensiun Lembaga Keuangan* – “**DPLK**”) may administer DKPK through other pension benefits and/or other benefits, with the type of program for each participant determined by the Employer. The proposed DKPK framework also addresses participant data administration, information systems, marketing strategies, service standards, cooperation with Employers, contributions, benefit payments, administrative sanctions, and reassessment of principal parties.
- The Draft Regulation also proposes adjustments to pension-benefit payment thresholds. Among others, the threshold for monthly-formula pension benefits that may be paid as a lump sum would increase from Rp1,600,000 to Rp1,900,000, while the lump-sum-formula threshold would increase from Rp500 million to Rp600 million. The threshold for certain deferred pension rights that may be paid as a lump sum would also increase from Rp100 million to Rp120 million.
- The Draft Regulation expands permissible Pension Fund investments to specified foreign investments and introduces corresponding requirements and limits. Total foreign investments may not exceed 20% of total Pension Fund investments, while direct foreign investment in companies whose shares are not listed on a stock exchange may not exceed 5%. It also replaces Medium-Term Notes (MTN) with Debt Securities and/or Sukuk without Public Offering (*Efek Bersifat Utang dan/atau Sukuk Tanpa Penawaran Umum*), which may not exceed 10% of total Pension Fund investments.

47. [Draft Regulation](#) of the Members of the Board of Commissioners of the Financial Services Authority of 2026 on the Annual Actuarial Report of Insurance Companies and Reinsurance Companies

Enforcement Date: -

Summary:

- The Draft Regulation primarily sets out the form, structure, content, and supporting data requirements for Annual Actuarial Reports of insurance companies and reinsurance companies. Among others, the report must cover: 1) the actuary's and directors' statements; 2) an executive summary; 3) data quality assessment; 4) business overview; 5) financial soundness and capital adequacy; 6) premium or contribution pricing and profitability analysis; 7) insurance contract liabilities; 8) asset-liability matching analysis; 9) reinsurance arrangements; 10) risk management; 11) financial projections; and other matters that may materially affect the business.
- The Draft Regulation also introduces detailed actuarial data reporting requirements that appear to be specifically designed to support the implementation of Statement of Financial Accounting Standards 117 on Insurance Contracts ("**PSAK 117**"), which adopts International Financial Reporting Standard 17 on Insurance Contracts ("**IFRS 17**"). For general insurance and reinsurance companies, these requirements include, among others, actuarial-accounting reconciliation, discount curve disclosures, liability for incurred claims, risk adjustment calculations, cost of capital analyses, and prior year development assessments. For life insurance companies, additional disclosures are required on insurance contract liabilities, confidence level methodologies, risk adjustment by risk type, discount rates, insurance revenue, and liability sensitivity analyses.
- Beyond accounting standards, the Draft Regulation establishes a significantly more prescriptive framework for Annual Actuarial Reports by requiring analyses of data quality, capital adequacy, profitability, asset-liability matching, reinsurance arrangements, risk management, and five-year financial projections. The Annual Actuarial Report must form part of the company's annual report and be submitted to OJK no later than 30 April of the following year.

Pharmacies, Health Industry, and Foods & Drugs Standards

48. Regulation of the Food and Drug Supervisory Agency [No. 14 of 2026](#) on Guidelines for In Vivo Preclinical Toxicity Testing

Enforcement Date: 24 August 2026

Summary:

- Regulation 14/2026 establishes guidelines for in vivo preclinical toxicity testing to assess the safety of drugs and food products, including drugs, natural medicines, quasi-drugs, health supplements, cosmetics, and processed food. The guidelines are intended to support the assessment of toxic effects and dose-response data relevant to potential health risks.
- Businesses in the drug and food sectors and research institutions conducting toxicity testing must obtain prior approval from an ethics committee responsible for the welfare of preclinical test animals. In addition, toxicity testing for natural medicines, quasi-drugs, and health supplements requires approval from the Food and Drug Supervisory Agency for the implementation of preclinical testing in accordance with applicable requirements.
- The guidelines cover various types of toxicity testing, including acute, subchronic, and chronic oral toxicity; teratogenicity; skin sensitization; eye irritation; acute dermal irritation/corrosion; vaginal mucosal irritation; acute and subchronic dermal toxicity; carcinogenicity; and inhalation toxicity. Businesses and research institutions may also use validated methods supported by reliable scientific references or other internationally applicable toxicity-testing standards and methodologies.
- Regulation 14/2026 replaces Regulation of the Food and Drug Supervisory Agency [No. 10 of 2022](#) on Guidelines for In Vivo Preclinical Toxicity Testing (“Regulation 10/2022”). Applications for preclinical testing approval and toxicity-test data submitted before the new regulation takes effect will continue to be processed under Regulation 10/2022.

49. Decree of the Minister of Health [No. HK.01.07/MENKES/951/2026](#) on Guidelines for Marketing Authorization of Software-Based Medical Devices

Enforcement Date: 7 September 2026

Summary:

- This Decree stipulates a regulatory framework for software-based medical devices, covering Software as a Medical Device (SaMD), Software in a Medical Device (SiMD), and medical devices incorporating artificial intelligence (“AI”) applications (AIMD), including Machine Learning-enabled Medical Device (MLMD). Manufacturers and distributors must obtain the relevant Standard Classification of Indonesian Business Fields (*Klasifikasi Baku Lapangan Usaha Indonesia*/KBLI) business licenses and comply with Good Manufacturing Practices, Good Distribution Practices, and applicable quality management requirements.
- Business actors must implement quality management systems covering governance, product planning, lifecycle risk management, configuration control, and outsourcing, with standards such as ISO 13485, ISO 60601-1, and IEC 62304 available as references. Imported medium- to high-risk AI-based software is also subject to local clinical validation, with the validation report required to be submitted to the Ministry of Health within one year after marketing authorization is issued.
- Marketing authorization holders must conduct ongoing post-market surveillance, including complaint handling, technical monitoring, incident follow-up, cybersecurity monitoring, and clinical performance evaluation using real-world data. Software-based medical device providers must also comply with Good Machine Learning Practices and ensure interoperability with the National Health Information System.

50. Circular of the Director General of Advanced Health [No. HK.02.02/D/7066/2026](#) on Adjustments to Hospital Operations and the Implementation of Hospital Classification During the Transition Period Following the Issuance of Regulation of the Minister of Health [No. 6 of 2026](#) on Hospitals

Enforcement Date: 10 September 2026

Summary:

- Hospitals holding Business Licenses as Special Hospitals before the enforcement of Regulation of the Minister of Health [No. 6 of 2026](#) on Hospitals ("**Regulation 6/2026**") must adjust their service operations, Business Licenses, nomenclature, organization and governance, facilities, medical equipment, and human resources no later than 12 June 2028. During the adjustment period, Special Hospitals may continue providing healthcare services according to their existing service capabilities while maintaining service quality, patient safety, and continuity of healthcare services.
- During the transition period, hospitals that had applied for or were undergoing Business License adjustments using Class A, B, C, or D before the promulgation of Regulation 6/2026 may continue the process. New hospitals requiring a class designation for the National Health Insurance (*Jaminan Kesehatan Nasional* – "**JKN**") Program may also be issued a Class A, B, C, or D statement. Such statements may serve as a basis for credentialing, recredentialing, cooperation adjustments, and other JKN administration by the Health Social Security Administering Body (*Badan Penyelenggara Jaminan Sosial Kesehatan* – "**BPJS Kesehatan**").
- Hospitals may retain names used before Regulation 6/2026, while the use of the term "Special" or other names indicating service specialization is treated only as an identity or marker of flagship services and does not constitute a type or classification of Business License. Hospitals participating in the PHTC/Quick Win program that relocate must conduct a focused accreditation survey within one year after obtaining a Business License at the new address, while hospitals undergoing specified class upgrades must conduct a focused accreditation survey within three to six months after new services commence.

51. [Draft Regulation](#) of the Indonesian Food and Drug Authority on Procedures for the Approval of the Implementation of Preclinical Trials for Natural Medicines, Quasi-Medicines, Health Supplements, and Cosmetics

Enforcement Date: -

Summary:

- Under the Draft Regulation, preclinical trials on natural medicines, quasi-medicines and health supplements conducted within Indonesia must obtain a Preclinical Trial Implementation Approvals (*Persetujuan Pelaksanaan Uji Praklinik* – “**PPUPK**”), while a PPUPK may be applied for in respect of cosmetics. A PPUPK will be granted if ethics committee approval has been obtained, the trial has not yet been conducted, and the trial is intended to fulfil registration or notification requirements.
- Applications are submitted electronically, and the Indonesian Food and Drug Authority (*Badan Pengawas Obat dan Makanan* – “**BPOM**”) will deliver evaluation results within 20 business days of payment under a time-to-respond mechanism, which restarts from the beginning once requested revisions and/or additional data are submitted. Applicants must submit such data within 100 business days or submit an action plan, failing which the application will be void and fees will not be refundable.
- A PPUPK will be valid for two years and may be extended. Holders must submit a report within 30 business days of the trial’s completion and apply for any amendments to trial documents. Violations of these reporting or amendment obligations are subject to a warning. Parties that have conducted preclinical trials before the Draft Regulation takes effect must comply within 12 months of its promulgation.

52. [Draft Decree](#) of the Head of the National Agency of Drug and Food Control on Procedures for Calculating the Nutritional Value Content of Food Ingredients Used

Enforcement Date: -

Summary:

- This Draft Decree introduces a standardized alternative method for food business operators to calculate the Nutritional Value Information (*Informasi Nilai Gizi* – “**ING**”) where accredited laboratory analysis is unavailable and the National Agency of Drug and Food Control (*Badan Pengawas Obat Dan Makanan* — “**BPOM**”) has not established standard nutritional reference values for the relevant processed food. Producers must calculate

nutritional content based on their product formulation, ingredient weights, and applicable food ingredient nutritional tables.

- The calculation must account for the processing method, including oil absorption for fried products, using prescribed oil absorption factors. Nutritional values per serving must then be calculated and rounded according to specific rules, including separate rounding requirements for energy, sodium, and other nutrients.
- Producers must also calculate Percentage of Nutritional Adequacy (*Persentase Angka Kecukupan Gizi/%AKG*) based on the applicable Nutritional Label Reference Value (*Acuan Label Gizi/ALG*) values for each nutrient, with the resulting figures rounded to the nearest whole number. BPOM provides a 24-month grace period for businesses to comply with the new calculation requirements.

Profession

53. Regulation of the Minister of Finance [No. 55 of 2026](#) on Tax Consultants and Other Parties Acting as Taxpayer Representatives

Enforcement Date: 24 August 2026

Summary:

- This Regulation expands the regulated scope by formally recognizing Other Parties Acting as Taxpayer Representatives (“**Representatives**”) as regulated parties and requiring them to obtain a Certificate of Competency and Certificate of Registration to act as taxpayer representatives. Representatives are also subject to operational supervision, inspection, and administrative sanctions by the Director General.
- This Regulation introduces a revised framework for Offices, allowing Tax Consultants (“**Consultants**”) to establish Tax Consultant Offices (“**Offices**”) as sole proprietorships, civil partnerships, firms, or limited liability companies, subject to the applicable licensing and

organizational requirements. Offices established as limited liability companies must meet specific Consultant composition and management requirements.

- This Regulation revises professional certification and Continuing Professional Education (*Pendidikan Profesional Berkelanjutan* – “PPL”) requirements by transferring the administration of the Consultant professional examination to the Association and introducing revised annual PPL thresholds of 20 Credit Units (*Satuan Kredit Poin* – “SKP”) for Level A, 30 SKP for Level B, and 45 SKP for Level C. Consultants must also comply with the revised PPL reporting requirements and may temporarily suspend their services or formally resign from the profession subject to the applicable requirements.

54. Regulation of the Central Statistics Agency [No. 7 of 2026](#) on the Indonesian Standard Classification of Occupations

Enforcement Date: 14 September 2026

Summary:

- The Regulation formally introduces the Indonesian Standard Classification of Occupations (*Klasifikasi Baku Jabatan Indonesia* – “KBJI”) 2026 as Indonesia’s official occupational classification framework, replacing KBJI 2014. KBJI serves as the national reference for classifying occupations based on the duties and tasks performed while also functioning as a coordination, integration, and synchronization tool for statistical activities.
- KBJI 2026 consists of ten major occupational groups and is aligned with the International Standard Classification of Occupations 2008 (ISCO-08), while taking into account Indonesia’s national conditions and labor market needs. The Regulation also requires a review of KBJI at least every five years, or earlier where significant changes occur in occupational structures, national needs, or international standards. This approach is intended to keep the occupational classification system responsive to evolving labor market developments and emerging professions.
- The [Appendix](#) contains detailed occupation codes, classification hierarchies, job descriptions, and illustrative occupations across both public and private sectors. The

enhanced level of detail is expected to facilitate more consistent labor statistics, workforce planning, job-matching initiatives, occupational benchmarking, and other employment-related administrative functions.

Tax & Non-Tax Charges

55. Regulation of the Minister of Finance [No. 66 of 2026](#) on the Amendment to Regulation of the Minister of Finance [No. 24 of 2025](#) on Types and Tariffs for Types of Volatile Non-Tax State Revenue Applicable to the Meteorology, Climatology, and Geophysics Agency

Enforcement Date: 17 September 2026

Summary:

- The Regulation amends Regulation of the Minister of Finance [No. 24 of 2025](#) on Types and Tariffs for Types of Volatile Non-Tax State Revenue Applicable to the Meteorology, Climatology, and Geophysics Agency (“**Regulation 24/2025**”) by stipulating that the types and tariffs of Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak* – “**PNBP**”) derived from weather-modification operation services and weather-modification operation services using ground-based cloud-seeding platforms are imposed on ministries/agencies, Regional Governments, State-Owned Enterprises (*Badan Usaha Milik Negara* – “**BUMN**”), Regional-Owned Enterprises (*Badan Usaha Milik Daerah* – “**BUMD**”), private companies, or individuals.
- Specifically for service users comprising BUMN, BUMD, private companies, or individuals, the relevant types and tariffs of PNBP are imposed for a maximum period of two years from the effective date of the Regulation.

56. Decree of the Minister of Trade [No. 1817 of 2026](#) on Benchmark Export Prices and Reference Prices for Mining Products Subject to Export Duty

Enforcement Date: 14 September 2026

Summary:

- This Decree determines the Benchmark Export Prices (“**Benchmark Prices**”) for gold mining products subject to export duty. The covered products include: 1) Dore in the form of lumps, ingots, cast bars, and other forms; 2) Unwrought gold or gold alloys in the form of granules and other forms other than dore; 3) Unwrought gold or gold alloys in the form of lumps, ingots, and cast bars other than dore; and 4) Minted bars.
- The reference price for gold mining products is set at USD4,493.51 per troy ounce. The Benchmark Prices and reference price are based on the average gold price published by the London Bullion Market Association (LBMA) at 15:00 (Gold PM Fix) during the period from 19 August 2026 to 9 September 2026.
- The export price of gold is set at USD144,469.49/KGM for the period from 15 to 30 September 2026. This determination serves as the basis for establishing the Benchmark Prices for the gold products listed in the Appendix, while the reference price applies for the same period.

57. Decree of the Minister of Finance [No. 66/MK/BC/2026](#) on the Determination of Export Prices for the Calculation of Export Duty on Mining Products Subject to Export Duty

Enforcement Date: 15 September 2026

Summary:

- This Decree determines the export price for calculating export duty on exported gold products. The export price applies to dore in the form of lumps, ingots, cast bars, and other forms, gold or gold alloys in the form of granules and other forms not constituting dore, gold or gold alloys in the form of lumps, ingots, and cast bars not constituting dore, and minted bars.
- This Decree also stipulates a mechanism for continuing the applicable export price where its validity period expires before a new export price is determined. In such circumstances, the export price established under this Decree will continue to serve as the basis for calculating export duty until a new export price is determined. The Decree applies for the period from 15 to 30 September 2026.

58. Circular of the Director General of Taxes [No. SE-10/PJ/2026](#) on Guidelines for the Management of Seized Objects, Seized Goods, Tangible Asset Guarantees, and Documents Borrowed for Tax Purposes

Enforcement Date: 3 August 2026

Summary:

- The Circular establishes standardized guidelines for the management of seized objects in investigations, seized goods in tax-collection actions, tangible asset guarantees in applications for installment or postponement of tax payments, and books, records, and/or documents, including electronic documents, borrowed for tax audits, preliminary evidence examinations, and objection settlements. The guidelines are intended to maintain the integrity, security, safety, and value of the relevant assets and documents and to support orderly, transparent, and accountable administration.
- The management framework covers handover, including receipt, classification, documentation, and recording; storage; maintenance, including care, safeguarding, and rescue; use; release; and management reporting in relation to seized objects, seized goods, and tangible asset guarantees. Borrowed physical documents must be stored in secure locations with access limited to authorized employees, while the relevant tax officials remain responsible for such documents from the time of borrowing until their return.
- The Circular also provides standardized management forms under its Appendix. Relevant units must allocate management budgets annually, while management reports must be submitted to the respective unit heads once a year, no later than the end of January of the following year.

Technology, Media, and Telecommunication

59. Regulation of the Government [No. 33 of 2026](#) on the Implementation of Law [No. 27 of 2022](#) on Personal Data Protection

Enforcement Date: 16 January 2027

Summary:

- This Regulation introduces more detailed requirements for personal data processing, including the provision of information to data subjects and the use of a lawful basis for processing. Personal Data Controllers (“**Controllers**”) must also ensure that processing is not discriminatory and comply with additional requirements where consent is relied upon as the basis for processing.
- This Regulation further specifies the exercise of data subject rights, including the right to object to decisions based solely on automated processing and the right to claim compensation for violations arising from personal data processing. Controllers must establish mechanisms for handling objections and compensation claims and provide adequate information to data subjects regarding the processing of personal data.
- This Regulation establishes requirements for corporate actions involving Controllers and cross-border transfers of personal data, including notification and assessment of data protection in the recipient country. The Institution may impose administrative sanctions, including administrative fines of up to 2% of the annual revenue or receipts of Controllers and/or Processors based on the applicable violation variables.

60. Regulation of the Government Procurement Policy Agency [No. 2 of 2026](#) on Electronic Catalogues in Government Procurement of Goods/Services

Enforcement Date: 1 September 2026

Summary:

- Regulation 2/2026 establishes a comprehensive framework for the administration of Electronic Catalogues in government procurement, replacing Regulation of the Government Procurement Policy Agency [No. 9 of 2021](#) on Online Stores and Electronic Catalogues (“**Regulation 9/2021**”). The Regulation covers Electronic Catalogue management, listing of goods/services, Online Store management, electronic purchasing (E-purchasing), and supervision.

- The Regulation introduces a structured management framework for National, Sectoral, Local, and Other Institution Electronic Catalogues. It assigns specific responsibilities to the Government Procurement Policy Agency (Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah – “**LKPP**”), ministries/agencies, regional governments, product curators, and other relevant parties for product categorization, curation, listing, monitoring, and administrative sanctions.
- E-purchasing becomes mandatory for goods/services required by ministries, agencies, and regional governments when the relevant goods/services are available in the Electronic Catalogue. An exception applies where the catalogue cannot meet requirements relating to volume, technical specifications, timing, location, or services, or where another procurement method is considered more efficient or effective based on an assessment by the Commitment-Making Official (*Pejabat Pembuat Komitmen* – “**PPK**”). The assessment must include market analysis, including availability, specifications, supplier capacity, and price comparisons with similar goods/services outside the catalogue.
- Existing Electronic Catalogue systems must be adjusted to comply with Regulation 2/2026 within one year from its promulgation. Existing category-review documents, product listings, ongoing E-purchasing, and purchase orders under Regulation 9/2021 remain valid subject to the transitional provisions, while Regulation 9/2021 is revoked when Regulation 2/2026 enters into force.

61. Circular of the Minister of Communication and Digital [No. 4 of 2026](#) on the Obligation to Fulfill Service Options and Protection of Remaining Quota in the Context of the Implementation of the Constitutional Court Decision [No. 273/PUU-XXIII/2025](#)

Enforcement Date: 26 August 2026

Summary:

- Enforcing a recent Constitutional Court decision, the Circular establishes unused internet quota as an intangible asset with inherent economic value. Consequently, mobile cellular network operators must protect these assets through mechanisms such as data rollover, compensations, or refunds.

- Operators are strictly prohibited from imposing additional charges or tariffs under the guise of extending the active period for unused quotas. Furthermore, they are required to enhance service transparency, provide integrated quota monitoring channels, and strengthen their consumer complaint handling mechanisms.
- To ensure strict compliance, mobile operators must submit monthly fulfillment reports to the Director General of Digital Infrastructure. The Ministry of Communication and Digital will conduct periodic supervision to guarantee operators adhere to these new consumer protection mandates.

62. [Draft Bill](#) on One Data Indonesia

Enforcement Date: -

Summary:

- This Draft Bill elevates national data governance by establishing the One Data Indonesia (*Satu Data Indonesia* - “**SDI**”) Agency (*Badan Satu Data Indonesia* - “**BSDI**”), which is granted broad executive authorities to enforce standards and resolve disputes. The BSDI is overseen by an independent supervisory board appointed directly by the Indonesia’s House of Representatives (*Dewan Perwakilan Rakyat* – “**DPR**”).
- It introduces the core concept of national baseline data (*Data Dasar Nasional* - “**DDN**”), mandates localized domestic storage, and enforces strict controls on cross-border data transfers requiring DPR approval. Organizers of SDI using artificial intelligence (“**AI**”) must ensure traceability, mandatory human oversight, and absolute adherence to national data sovereignty.
- The framework establishes a multi-tiered dispute resolution mechanism and imposes severe criminal sanctions, including imprisonment for up to 20 years and fines reaching Rp1 trillion. These liabilities explicitly extend to private corporations and their executive management, with supplementary penalties such as business operation freezes and permit revocations.

63. [Draft Bill](#) on the Third Amendment to Law [No. 32 of 2002](#) on Broadcasting

Enforcement Date: -

Summary:

- This Draft Bill would expand the broadcasting framework to cover Digital Platform Operators (“**Operators**”), including Over-The-Top (“**OTT**”) and User-Generated Content (UGC) service providers. Operators would be required to register with the Minister of Communication and Digital Affairs before making broadcasting services available through internet networks.
- OTT Operators would be subject to additional registration requirements covering digital content catalogs, content curation and classification, age verification, and child and family protection mechanisms. Foreign OTT Operators would also be required to maintain an Indonesian legal entity representative, meet local content requirements, provide dispute resolution mechanisms, and comply with Indonesian law and taxation requirements.
- This Regulation would introduce content moderation and takedown obligations for Operators, including measures to prevent prohibited content through prompt and effective moderation, filtering, and removal mechanisms. Broadcasters and Operators would also be required to disclose the use of Artificial Intelligence (AI) in broadcast or digital content, with non-compliance potentially resulting in administrative sanctions, including temporary suspension or access blocking.

Trade

64. Regulation of the Minister of Trade [No. 23 of 2026](#) on Amendment to Regulation of the Minister of Trade [No. 24 of 2025](#) on Import Policy and Regulation of Goods in Non-New Condition and Non-Hazardous and Non-Toxic Waste

Enforcement Date: 9 October 2026

Summary:

- The Amendment expands the Import Approval (*Persetujuan Impor* – “**PI**”) requirement to cover BMTB, Non-Hazardous and Non-Toxic (*Bahan Berbahaya dan Beracun* – “**B3**”) Waste, and Electronic Goods. For industrial purposes, Electronic Goods may only be imported into the Free Trade Zone and Free Port (*Kawasan Perdagangan Bebas dan Pelabuhan Bebas* – “**KPBPB**”) of Batam and may not be removed to other locations.
- The new framework establishes specific requirements for Electronic Goods PI, including its validity period, permitted amendments, and a one-time extension of up to 30 days subject to certain conditions. Certain imports into KPBPBs may also be exempted based on determinations by the relevant authorities.
- Importers of Electronic Goods must hold a valid Business Identification Number (*Nomor Induk Berusaha/NIB*) serving as Producer Importer Identification Number (*Angka Pengenal Importir Produsen/API-P*) and comply with the applicable import and location requirements. The validity period of the PI follows the Commodity Balance where established, or is limited to one calendar year where no Commodity Balance has been established.

65. Regulation of the Director General of Customs and Excise [No. PER-10/BC/2026](#) on the Management of Goods Declared Not Under Customs Control, State-Controlled Goods, and State-Owned Goods at Customs Storage Places

Enforcement Date: 17 September 2026

Summary:

- This Regulation establishes a framework for the management of Goods Declared Not Under Customs Control (*Barang yang Dinyatakan Tidak dikuasai* – “**BTD**”), State-Controlled Goods (*Barang yang Dikuasai Negara* – “**BDN**”), and State-Owned Goods (*Barang yang Menjadi Milik Negara* – “**BMMN**”) at Customs Storage Places (*Tempat Penimbunan Pabean* – “**TPP**”). Each Customs Service Office provides a TPP managed by the Directorate General of

Customs and Excise, while a TPP may take the form of a yard, warehouse, tank, and/or other storage facility for BTD, BDN, and BMMN.

- This Regulation also provides for the designation of Other Places Functioning (*Tempat Lain yang Berfungsi* – “**TLB**”) as TPP as an alternative where a TPP is unavailable or insufficient, or where the characteristics of the goods do not allow them to be stored at a TPP. The designation of a TLB-TPP is preceded by a location inspection and, where the application is submitted by a storage facility operator, a decision on the application must be issued no later than 10 business days after the location inspection.
- The management of BTD, BDN, and BMMN covers procedures for the receipt, release, identification, recording, settlement, and joint use of TPP/TLB-TPP. Goods may only be released after a Goods Release Permit Letter (*Surat Izin Pengeluaran Barang/SIPB*) has been issued, while records are maintained through Customs Records Books (*Buku Catatan Pabean/BCP*), which may take the form of books/forms, electronic records, or the Customs Service Computer System (*Sistem Komputer Pelayanan/SKP*).

66. Regulation of the National Public Procurement Agency [No. 2 of 2026](#) on E-Catalog in Government Procurement of Goods and Services

Enforcement Date: 1 September 2026

Summary:

- This Regulation integrates the online store into the E-catalog framework and introduces Partner Managing Institutions (*Mitra Instansi Pengelola* – “**MIP**”) to support the funding, development, operation, and maintenance of the E-catalog and E-purchasing infrastructure. It also establishes structured product curation through designated curators and expands the scope of E-purchasing where goods or services are available in the E-catalog, subject to specified exceptions.
- This Regulation introduces additional contractual and oversight requirements for E-catalog participants. These include performance guarantees for specified E-purchasing contracts exceeding Rp200 million, prioritization of local business actors for certain construction procurements, random sampling of listed products, centralized complaint handling, and a 1-year compliance transition period for existing catalog systems.

Transportation and Logistic Services

67. Regulation of the President [No. 41 of 2026](#) on National Logistics Strengthening

Enforcement Date: 16 July 2026

Summary:

- This Regulation establishes a 2026–2029 Action Plan focused on strengthening the national logistics ecosystem through digital connectivity, logistics data integration, and measurable performance indicators. The framework provides for logistics services to be connected and/or integrated through the Indonesia National Single Window (*Sistem Indonesia National Single Window/SINSW*) and supports the collection, exchange, and utilization of logistics data.
- This Regulation advances digital logistics through initiatives including national track and trace capabilities and logistics platform data integration. It also introduces action items concerning halal standards for logistics facilities and the assessment of port services under the green and smart port concept.
- This Regulation provides for the potential provision of fiscal and non-fiscal incentives to accelerate national logistics strengthening programs. The framework also establishes national logistics performance measurement based on logistics costs relative to gross domestic product and global logistics performance indicators.

68. Decree of the Director General of Sea Transportation [No. KP-DJPL 374 of 2026](#) on Technical Guidelines for Inspection and Supervision Relating to SOLAS Chapter II-1, Chapter II-2, Chapter V, and Chapter XIV Based on Resolutions MSC.532(107) and MSC.550(108) for Indonesian-Flagged Ships

Enforcement Date: 28 August 2026

Summary:

- The Decree establishes technical guidelines for the inspection and supervision of Indonesian-flagged ships in relation to amendments to SOLAS Chapters II-1, II-2, V, and XIV under Resolutions MSC.532(107) and MSC.550(108). The amendments include new requirements for lifting appliances, loose gear, and anchor handling winches; prohibition of fire-extinguishing media containing Perfluorooctane Sulfonic Acid (“**PFOS**”); installation of electronic inclinometers on container ships and bulk cargo ships of 3,000 GT or more constructed on or after 1 January 2026; application of the Polar Code to specified ships; reporting of lost or sighted containers at sea; and enhanced fire-detection, structural fire-protection, and video-monitoring systems.
- Shipowners, ship operators, ship management companies, and masters must comply with the requirements under Resolutions MSC.532(107) and MSC.550(108) no later than 1 January 2026 or in accordance with the applicable adjustment schedule. For cargo ships of 500 GT or more and passenger ships of all sizes operating in all-seas navigation areas, existing ships must obtain certification for lifting appliances, loose gear, and anchor handling winches during renewal surveys conducted on or after 1 January 2026, while new ships with keels laid on or after that date must obtain such certification from the outset.
- For ships operating in domestic waters, certification of lifting appliances, loose gear, and anchor handling winches under MSC.532(107) is not mandatory, but the relevant requirements become additional items on the safety-certification inspection checklist. Certification may nevertheless be conducted at the shipowner’s request, while the requirements under Dictum IV (b)-(f) are not mandatory for ships operating in domestic waters.

69. Circular of the Director General of Sea Transportation [No. SE-DJPL 19 of 2026](#) on the Tokyo MoU Campaign for Concentrated Inspection on Cargo Securing of Cargo Units and Cargo Transport Units

Enforcement Date: 16 September 2026

Summary:

- The Circular requires Port State Control Officers (“**PSCO**”) to conduct the Concentrated Inspection Campaign (“**CIC**”) on Cargo Securing of Cargo Units and Cargo Transport Units once during the campaign period from 1 September to 30 November 2026. The CIC must be conducted together with the initial Port State Control (“**PSC**”) inspection in accordance with the Tokyo MoU Guidelines and applies to ships required under SOLAS to carry a Cargo Securing Manual (“**CSM**”) and transporting cargo units or cargo transport units, including containers. PSCOs must use the CIC Questionnaire issued by the Tokyo MoU Secretariat to assess compliance with cargo-securing requirements.
- The CIC Questionnaire must be prepared in two copies, one of which is provided to the ship’s master as evidence that the CIC has been conducted, while the other is retained by the inspecting PSCO. Following the inspection, PSCOs must submit the inspection results to the APCIS system and report them to the Directorate of Sea and Coast Guard Unit for evaluation and analysis. The CIC Guidelines are restricted to internal Port State Control and Flag State Control use and may not be published or disseminated to external parties.
- Inspections of Indonesian-flagged ships sailing abroad must be aligned with the 2026 Tokyo MoU CIC, with a focus on CSM requirements and the securing of cargo transport units or cargo units, including containers. The relevant CIC Questionnaire is made available through the link specified in the Circular.