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Tax Alert

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Indonesia Regulatory Update: Implementation of the KBLI 2025 Adjustment

General Overview

Following the enactment of the new Indonesian Standard Industrial Classification (“KBLI”) under Central Bureau of Statistics Regulation No. 7 of 2025 (“KBLI 2025”), the Central Bureau of Statistics (“BPS”), together with the Ministry of Law (“MOL”) and the Ministry of Investment and Downstream Industry/Investment Coordinating Board (“BKPM”), have issued a Joint Circular Letter to implement the necessary adjustments related to KBLI 2025.¹ The implementation of KBLI 2025 requires adjustments to the government bodies online system.

Key issues

- Adjustments to the MOL online system and the OSS system must be completed no later than 18 June 2026.²
- A change to the numerical KBLI code does not necessarily require a company to amend its Articles of Association (“AOA”). A company is not required to amend its AOA if there is no substantial change to its purposes and objectives as set out in the AOA provisions. Adjustments to the company’s data will be carried out automatically in the MOL online system and the OSS system.³

Discussions

1. The implementation of the KBLI 2025 adjustment will affect all companies incorporated or registered through the MOL online system and those obtaining business licensing through the OSS system, including limited liability companies, cooperatives, civil partnerships, firm partnerships, and limited partnerships.
2. In order to provide legal certainty and ensure the smooth conduct of business for all stakeholders, the Joint Circular Letter serves as guidance for government bodies, notaries, and companies in implementing KBLI 2025 within the MOL online system, the OSS system, and other government systems integrated with OSS.

¹ Joint Circular Letter of BKPM, MOL and BPS No. 4.S / of 2026, No. M.HH-1.HH.04.02 of 2026, and No. 1 of 2026 dated 25 March 2026.

² Point 4 of Joint Circular Letter

³ Point 3 Joint Circular Letter

3. Future changes to the KBLI have been anticipated under BKPM Regulation No. 5 of 2025, which requires the OSS system to automatically update and adjust business licensing in accordance with any KBLI amendments.⁴
4. Fundamental requirements, business licensing, and business licensing for supporting business activities that have been issued, verified, or approved prior to the implementation of KBLI 2025 under the OSS system framework shall remain valid.
5. A company will be required to amend its AOA if it undertakes corporate action that necessitates changes to the company’s purposes and objectives in the AOA. No amendment to the AOA is required where the change involves only a numerical KBLI code adjustment based on the conversion table and does not affect the company’s purposes, objectives, or business scope.⁵
6. Automatic conversion to KBLI 2025 in the OSS system will only apply to companies already registered under KBLI 2020. For companies that are still registered under KBLI 2017, the OSS system will provide notice to first amend the Articles of Association and obtain approval through the MOL online system.⁶
7. Based on the conversion table, if the affected scope of activities is not yet reflected in the company’s AOA, the company must first amend its AOA accordingly.⁷
8. The establishment of companies (i.e., limited liability companies, cooperatives, civil partnerships, firm partnerships, and limited partnerships) and the submission of business licensing applications prior to the adjustment of the MOL online system and the OSS system will continue to be based on KBLI 2020.⁸
9. Selected examples of adjustments in KBLI 2025 compared to KBLI 2020:

Activities	Relevant code in KBLI 2020	Relevant code in KBLI 2025	Remarks
<ul style="list-style-type: none"> ■ Carbon capture and storage 	<ul style="list-style-type: none"> ■ Remediation Activities and Other Waste and Refuse Management (39000) 	<ul style="list-style-type: none"> ■ Carbon Capture Activities (39001) ■ Carbon Storage Activities (39002) 	If the relevant scope of activities is not yet stated in the AOA, the company must first amend the AOA accordingly.
<ul style="list-style-type: none"> ■ Capture of Pisces / Finfish at Sea ■ Capture of Crustaceans at Sea ■ Capture of Mollusks at Sea 	<ul style="list-style-type: none"> ■ Capture of Pisces / Finfish at Sea (03111) ■ Capture of Crustaceans at Sea (03112) ■ Capture of Mollusks at Sea (03113) 	<ul style="list-style-type: none"> ■ Capture of Fish and Other Aquatic Biota at Sea (03110) 	If the relevant scope of activities is not yet stated in the AOA, the company must first amend the AOA accordingly.
<ul style="list-style-type: none"> ■ Taxi transportation 	<ul style="list-style-type: none"> ■ Taxi transportation (49421) 	<ul style="list-style-type: none"> ■ Taxi transportation (49293) 	No amendment is required as long as the scope of the company’s business activities remains unchanged.

END

⁴ Article 393 of BKPM Regulation No. 5 of 2025

⁵ Point 2 and 3 of Joint Circular Letter

⁶ Appendix I of Joint Circular Letter

⁷ Appendix II of Joint Circular Letter

⁸ Point 5 of Joint Circular Letter

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