

**DECREE OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA  
NUMBER 2/KM.4/2025 OF 2025**

**ON**

**DETERMINATION OF TYPES OF NATURAL RESOURCES EXPORTED GOODS WITH OBLIGATION TO  
INCLUDE EXPORT PROCEEDS INTO THE INDONESIAN FINANCIAL SYSTEM**

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering:

- a. that in order to promote sustainable economic growth through adjustment to the arrangement of the mechanism for importing and placing export proceeds from the concession, management, and/or processing of natural resources into the Indonesian Financial System, Regulation of the Government Number 8 of 2025 on the Amendment to Regulation of the Government Number 36 of 2023 on Export Proceeds from the Concession, Management, and/or Processing of Natural Resources Activities has been promulgated;
- b. that based on the results of the coordination meeting on the evaluation of the types of natural resources exported goods held at the Coordinating Ministry for Economic Affairs dated 14 February 2025, dated 19 February 2025, and dated 21 February 2025, it has been agreed on the types of natural resources exported goods in the mining sector with the obligation to include export proceeds into the Indonesian Financial System, adjustments are needed;
- c. that based on the provisions of Article 5 paragraph (3) of Regulation of the Government Number 36 of 2023 on Export Proceeds from the Concession, Management, and/or Processing of Natural Resources Activities as amended by Regulation of the Government Number 8 of 2025 on the Amendment to Regulation of the Government Number 36 of 2023 on Export Proceeds from the Concession, Management, and/or Processing of Natural Resources Activities, the Minister of Finance determines the types of natural resources exported goods with obligation to include export proceeds into the Indonesian Financial System;
- d. that based on the considerations as referred to in letter a to letter c, it has been deemed necessary to establish Decree of the Minister of Finance on Determination of Types of Natural Resources Exported Goods With Obligation to Include Export Proceeds Into the Indonesian Financial System.

Observing:

1. Law Number 10 of 1995 on Customs (State Gazette of the Republic of Indonesia of 1995 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3612) as amended by Law Number 17 of 2006 on the Amendment to Law Number 10 of 1995 on Customs (State Gazette of the Republic of Indonesia of 2006 Number 93, Supplement to the State Gazette of the Republic of Indonesia Number 4661);
2. Regulation of the Government Number 36 of 2023 on Export Proceeds from the Concession, Management, and/or Processing of Natural Resources Activities (State Gazette of the Republic of Indonesia of 2023 Number 94, Supplement to the State Gazette of the Republic of Indonesia Number 6882) as amended by Regulation of the Government Number 8 of 2025 on the Amendment to Regulation of the Government Number 36 of 2023 on Export Proceeds from the Concession, Management, and/or Processing of Natural Resources Activities (State Gazette of the Republic of Indonesia of 2025 Number 23, Supplement to the State Gazette of the Republic of Indonesia Number 7095);

3. Regulation of the Minister of Finance Number 26/PMK.010/2022 on Determination of Goods Classification System and Imposition of Import Duty Tariffs on Imported Goods (Official Gazette of the Republic of Indonesia of 2022 Number 316) as amended by Regulation of the Minister of Finance Number 10 of 2024 on the Amendment to Regulation of the Minister of Finance Number 26/PMK.010/2022 on Determination of Goods Classification System and Imposition of Import Duty Tariffs on Imported Goods (Official Gazette of the Republic of Indonesia of 2024 Number 105);
4. Decree of the President Number 133/P of 2024 on the Establishment of State Ministry and the Appointment of State Ministry of the Red and White Cabinet for the 2024-2029 Period;
5. Decree of the Minister of Finance Number 476 of 2023 on the Delegation of Authority of the Minister of Finance in the form of Mandate to Officials in the Directorate-General of Customs and Excise.

HAS DECIDED:

To establish:

DECREE OF the MINISTER OF FINANCE ON DETERMINATION OF TYPES OF NATURAL RESOURCES EXPORTED GOODS WITH OBLIGATION TO INCLUDE EXPORT PROCEEDS INTO THE INDONESIAN FINANCIAL SYSTEM.

FIRST:

Determine the types of natural resources exported goods with the obligation to include export proceeds into the Indonesian Financial System in the following sectors:

- a. Mining:
  - a.1. oil and gas mining;
  - a.2. mining other than oil and gas;
- b. plantation;
- c. forestry; and
- d. fisheries,

as contained in the Appendix which constitutes an integral part of this Decree of the Minister.

SECOND:

Upon the effective enforcement of this Decree of the Minister, Decree of the Minister of Finance Number 272 of 2023 on Determination of Types of Natural Resources Exported Goods With Obligation to Include Export Proceeds into the Indonesian Financial System, shall be repealed and declared invalid.

THIRD:

This Decree of the Minister comes into force on 1 March 2025.

Established in Jakarta

On 24 February 2025

ON BEHALF OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

## THE DIRECTOR-GENERAL OF CUSTOMS AND EXCISE,

Signed.

ASKOLANI

Carbon copy notation of this Decree of the Minister shall be delivered to:

1. The Coordinating Minister for Economic Affairs;
2. The Governor of Bank Indonesia;
3. The Minister of Finance;
4. The Minister of Energy and Mineral Resources;
5. The Minister of Forestry;
6. The Minister of Environment;
7. The Minister of Marine Affairs and Fisheries;
8. The Minister of Industry;
9. The Minister of Agriculture;
10. The Chairman of the Board of Commissioners of the Financial Services Authority;
11. The Secretary General of the Ministry of Finance;
12. The Director-General of Taxation;
13. The Head of Fiscal Policy Agency;
14. The Secretary of the Directorate-General of Customs and Excise and Directors within the Directorate-General of Customs and Excise; and
15. Heads of Regional Offices and Heads of Service Offices within the Directorate General of Customs and Excise.

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