

**REGULATION OF THE GOVERNMENT OF THE REPUBLIC OF INDONESIA  
NUMBER 18 OF 2025  
ON  
AMENDMENT TO REGULATION OF THE GOVERNMENT NUMBER 15 OF 2022 ON TREATMENT OF TAX  
AND/OR NON-TAX STATE REVENUE IN THE COAL MINING BUSINESS SECTOR**

BY THE GRACE OF GOD ALMIGHTY

THE PRESIDENT OF THE REPUBLIC OF INDONESIA,

Considering:

- a. that in order to provide legal certainty and business certainty for holders of special mining business permits as a continuation of the operation of contracts/agreements in carrying out the obligations regarding tax and/or non-tax state revenue while still considering the increase in state revenue as regulated in Article 169A of Law Number 2 of 2025 on the Fourth Amendment to Law Number 4 of 2009 on Mineral and Coal Mining, it is necessary to readjust the amount of non-tax state revenue in the coal mining business sector for holders of special mining business permits as a continuation of the operation of contracts/agreements;
- b. that based on the consideration as referred to in letter a, it has been deemed necessary to establish Regulation of the Government on the Amendment to Regulation of the Government Number 15 of 2022 on Treatment of Tax and/or Non-Tax State Revenue in the Coal Mining Business Sector;

Observing:

1. Article 5 paragraph (2) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to the State Gazette of the Republic of Indonesia Number 3263) as amended several times, most recently by Law Number 6 of 2023 on the Stipulation of Regulation of the Government in Lieu of Law Number 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
3. Law Number 4 of 2009 on Mineral and Coal Mining (State Gazette of the Republic of Indonesia of 2009 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 4959) as amended several times, most recently by Law Number 2 of 2025 on the Fourth Amendment to Law Number 4 of 2009 on Mineral and Coal Mining (State Gazette of the Republic of Indonesia of 2025 Number 29, Supplement to the State Gazette of the Republic of Indonesia Number 7100);
4. Law Number 9 of 2018 on Non-Tax State Revenue (State Gazette of the Republic of Indonesia of 2018 Number 147, Supplement to the State Gazette of the Republic of Indonesia Number 6245);
5. Regulation of the Government Number 15 of 2022 on Treatment of Tax and/or Non-Tax State Revenue in the Coal Mining Business Sector (State Gazette of the Republic of Indonesia of 2022 Number 90, Supplement to the State Gazette of the Republic of Indonesia Number 6786);

HAS DECIDED:

To establish:

REGULATION OF THE GOVERNMENT ON THE AMENDMENT TO REGULATION OF THE GOVERNMENT NUMBER 15 OF 2022 ON TREATMENT OF TAX AND/OR NON-TAX STATE REVENUE IN THE COAL MINING BUSINESS SECTOR.

### **Article I**

Several provisions of Regulation of the Government Number 15 of 2022 on Treatment of Tax and/or Non-Tax State Revenue in the Coal Mining Business Sector (State Gazette of the Republic of Indonesia of 2022 Number 90, Supplement to the State Gazette of the Republic of Indonesia Number 6786) have now been amended as follows:

1. Provisions of paragraph (3) and paragraph (5) of Article 4 have been amended, and provisions of paragraph (6) have been removed, therefore Article 4 reads as follows:

#### **“Article 4**

- (1) The object of tax in the Mining Business sector is income received or obtained by taxpayers in the Mining Business sector in connection with:
  - a. income from business; and
  - b. income from outside the business, under any name and in any form.
- (2) Income from the business as referred to in paragraph (1) letter a is income received or obtained from the sale/transfer of production results.
- (3) Income from the business as referred to in paragraph (2) must be calculated using the higher price between:
  - a. Coal benchmark price, which is the lower limit price for selling Coal at the time of the transaction; and
  - b. the actual or expected price received or obtained by the seller.
- (4) In certain cases, for income from the business as referred to in paragraph (2), the calculation of income must use prices in accordance with the provisions of laws and regulations in the Minerals and Coal sector.
- (5) The Coal benchmark price as referred to in paragraph (3) is the Coal benchmark price at the time of the transaction in accordance with the provisions of laws and regulations in the Minerals and Coal sector.
- (6) Removed.
- (7) The treatment of income from outside the business as referred to in paragraph (1) letter b shall be implemented in accordance with the provisions of laws and regulations in the Income Tax sector.”

2. Provisions of paragraph (1) letter d and letter g and paragraph (2) letter d and letter g of Article 16 have been amended, therefore Article 16 reads as follows:

#### **“Article 16**

- (1) For holders of IUPK as a Continuation of the Operation of Contracts/Agreements as referred to in Article 15 letter a, the following provisions shall apply for taxation, Non-Tax State Revenue, and regional revenue:

- a. fixed contribution tariffs in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector at the Ministry of Energy and Mineral Resources in effect at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
- b. production fee or royalty tariffs in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector at the Ministry of Energy and Mineral Resources;
- c. utilization tariffs for state property of ex-PKP2B from production results per ton calculated based on the formula 0.21% multiplied by the selling price;
- d. tariffs for Non-Tax State Revenue in the form of sales of mining products per ton calculated based on the following provisions/formula:
  1. for the sale of Coal as referred to in Article 4 paragraph (3):
    - a)  $HBA < \text{USD } 70$  (seventy) per ton, (tariff of 15% (fifteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
    - b)  $HBA \geq \text{USD } 70$  (seventy) per ton up to  $< \text{USD } 120$  (one hundred and twenty) per ton, (tariff of 18% (eighteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
    - c)  $HBA \geq \text{USD } 120$  (one hundred and twenty) per ton up to  $< \text{USD } 140$  (one hundred and forty) per ton, (tariff of 19% (nineteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
    - d)  $HBA \geq \text{USD } 140$  (one hundred and forty) per ton up to  $< \text{USD } 160$  (one hundred and sixty) per ton, (tariff of 22% (twenty-two percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
    - e)  $HBA \geq \text{USD } 160$  (one hundred and sixty) per ton up to  $< \text{USD } 180$  (one hundred and eighty) per ton, (tariff of 25% (twenty-five percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
    - f)  $HBA \geq \text{USD } 180$  (one hundred and eighty) per ton, (tariff of 28% (twenty-eight percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
  2. for the sale of Coal as referred to in Article 4 paragraph (4):  
(14% (fourteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton.
- e. Non-Tax State Revenue in the form of the central government's share of 4% (four percent) of the net profit of the holder of IUPK as a Continuation of the Operation of Contracts/Agreements in accordance with the provisions of laws and regulations in the Mineral and Coal Mining sector at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
- f. Non-Tax State Revenue in the environmental and forestry sector in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector in effect at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;

- g. Corporate Income Tax tariffs in accordance with the provisions of laws and regulations in the Income Tax sector;
  - h. land and building tax in accordance with the provisions of laws and regulations in the Land and Building Tax sector in force at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued; and
  - i. the regional government's share of 6% (six percent) of the net profit of the holder of IUPK as a Continuation of the Operation of Contracts/Agreements in accordance with the provisions of laws and regulations in the Mineral and Coal Mining sector at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued,
- until the period of IUPK as a Continuation of the Operation of Contracts/Agreements expires.
- (2) For holders of IUPK as a Continuation of the Operation of Contracts/Agreements as referred to in Article 15 letter b, the following provisions shall apply for taxation, Non-Tax State Revenue, and regional revenue:
- a. fixed contribution tariffs in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector at the Ministry of Energy and Mineral Resources in effect at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
  - b. production fee or royalty tariffs in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector at the Ministry of Energy and Mineral Resources;
  - c. utilization tariffs for state property of ex-PKP2B from production results per ton calculated based on the formula 0.21% multiplied by the selling price;
  - d. tariffs for Non-Tax State Revenue in the form of sales of mining products per ton calculated based on the following provisions/formula:
    - 1. for the sale of Coal as referred to in Article 4 paragraph (3):
      - a)  $HBA < \text{USD } 70$  (seventy) per ton, (tariff of 15% (fifteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
      - b)  $HBA \geq \text{USD } 70$  (seventy) per ton up to  $< \text{USD } 120$  (one hundred and twenty) per ton, (tariff of 18% (eighteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
      - c)  $HBA \geq \text{USD } 120$  (one hundred and twenty) per ton up to  $< \text{USD } 140$  (one hundred and forty) per ton, (tariff of 19% (nineteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
      - d)  $HBA \geq \text{USD } 140$  (one hundred and forty) per ton up to  $< \text{USD } 160$  (one hundred and sixty) per ton, (tariff of 22% (twenty-two percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
      - e)  $HBA \geq \text{USD } 160$  (one hundred and sixty) per ton up to  $< \text{USD } 180$  (one hundred and eighty) per ton, (tariff of 25% (twenty-five percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton;
      - f)  $HBA \geq \text{USD } 180$  (one hundred and eighty) per ton, (tariff of 28% (twenty-eight percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from

- production results per ton;
2. for the sale of Coal as referred to in Article 4 paragraph (4):  
14% (fourteen percent) multiplied by the selling price) minus the production contribution or royalty tariff minus the utilization tariff for state property of ex-PKP2B from production results per ton.
  - e. Non-Tax State Revenue in the form of the central government's share of 4% (four percent) of the net profit of the holder of IUPK as a Continuation of the Operation of Contracts/Agreements in accordance with the provisions of laws and regulations in the Mineral and Coal Mining sector at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
  - f. Non-Tax State Revenue in the environmental and forestry sector in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector in effect at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
  - g. Corporate Income Tax tariffs in accordance with the provisions of laws and regulations in the Income Tax sector;
  - h. land and building tax in accordance with the provisions of laws and regulations in the Land and Building Tax sector in force at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued; and
  - i. the regional government's share of 6% (six percent) of the net profit of the holder of IUPK as a Continuation of the Operation of Contracts/Agreements in accordance with the provisions of laws and regulations in the Mineral and Coal Mining sector at the time the IUPK as a Continuation of the Operation of Contracts/Agreements is issued,
- until the period of IUPK as a Continuation of the Operation of Contracts/Agreements expires.
- (3) The selling price as referred to in paragraph (1) letter c and letter d and paragraph (2) letter c and letter d shall be in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector at the Ministry of Energy and Mineral Resources.
  - (4) The regional government's share of 6% (six percent) as referred to in paragraph (1) letter i and paragraph (2) letter i shall be regulated with the following details:
    - a. the provincial government shall receive a share of 1.5% (one point five percent);
    - b. the producing regency/city government shall receive a share of 2.5% (two point five percent); and
    - c. other regency/city governments in the same province shall receive a share of 2% (two percent).
  - (5) The net profit of the holder of IUPK as a Continuation of the Operation of Contracts/Agreements as referred to in paragraph (1) letter e and letter i and paragraph (2) letter e and letter i, is the net profit after deducting Corporate Income Tax for the holder of IUPK as a Continuation of the Operation of Contracts/Agreements each year after production has started based on financial statements that have been audited by an independent auditor or registered public accounting firm.
  - (6) When provisions on taxation, Non-Tax State Revenue, and regional revenue as referred to in paragraph (1) and paragraph (2) apply, the following shall apply:
    - a. provisions on the fixed contribution tariff as referred to in paragraph (1) letter a and paragraph (2) letter a shall start from the beginning of the following calendar year after the year in which the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
    - b. provisions on the utilization tariff for state property of ex-PKP2B as referred to in paragraph

- (1) letter c and paragraph (2) letter c shall start from the beginning of the following calendar year after the year of issuance of the IUPK as a Continuation of the Operation of Contracts/Agreements;
- c. provisions on the sale tariff for mining products per ton as referred to in paragraph (1) letter d and paragraph (2) letter d shall start from the beginning of the following calendar year after the year in which the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
  - d. provisions on Non-Tax State Revenue in the form of the central government's share as referred to in paragraph (1) letter e and paragraph (2) letter e shall start from the beginning of the following calendar year after the year of issuance of the IUPK as a Continuation of the Operation of Contracts/Agreements;
  - e. provisions on the Corporate Income Tax tariff as referred to in paragraph (1) letter g and paragraph (2) letter g shall come into effect from the beginning of the following tax year after the year in which the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
  - f. provisions on land and building tax as referred to in paragraph (1) letter h and paragraph (2) letter h shall come into effect from the following tax year after the year in which the IUPK as a Continuation of the Operation of Contracts/Agreements is issued; and
  - g. provisions on the regional government's share as referred to in paragraph (1) letter i and paragraph (2) letter i shall start at the beginning of the following calendar year after the year in which the IUPK as a Continuation of the Operation of Contracts/Agreements is issued.
- (7) In addition to those as referred to in paragraph (1) and paragraph (2), provisions on taxation, Non-Tax State Revenue, and regional income for holders of IUPK as a Continuation of the Operation of Contracts/Agreements shall apply as follows:
- a. other Non-Tax State Revenues outside those as referred to in paragraph (1) letter a, letter c, letter d, letter e, and letter f and paragraph (2) letter a, letter c, letter d, letter e, and letter f, in accordance with the provisions of laws and regulations in the Non-Tax State Revenue sector;
  - b. income tax withholding and collection in accordance with the provisions of laws and regulations in the Income Tax sector;
  - c. value-added tax and/or luxury goods sales tax in accordance with the provisions of laws and regulations in the sector of Value-Added Tax on Goods and Services and Luxury Goods Sales Tax;
  - d. carbon tax in accordance with the provisions of laws and regulations in the Carbon Tax sector;
  - e. stamp duty in accordance with the provisions of laws and regulations in the Stamp Duty sector;
  - f. import duty and export duty in accordance with the provisions of laws and regulations in the Customs sector;
  - g. excise in accordance with the provisions of laws and regulations in the Excise sector; and
  - h. regional taxes and regional levies in accordance with the provisions of laws and regulations in the sector of Regional Taxes and Regional Levies,
- until the period of IUPK as a Continuation of the Operation of Contracts/Agreements expires.
- (8) When provisions on taxation, Non-Tax State Revenue, and regional revenue as referred to in paragraph (7) are in effect, the following shall apply:

- a. provisions on value-added tax and/or luxury goods sales tax as referred to in paragraph (7) letter c shall come into effect from the beginning of the following tax year after the year in which the IUPK as a Continuation of the Operation of Contracts/Agreements is issued;
- b. provisions on regional taxes and regional levies as referred to in paragraph (7) letter h shall come into effect from the following calendar year after the year in which the IUPK as a Continuation of the Operation of Contracts/Agreements is issued."

3. Between Article 18 and Article 19 is inserted 1 (one) Article, namely Article 18A, which reads as follows:

**"Article 18A**

- (1) The implementation of provisions on the treatment of tax and/or Non-Tax State Revenue in the Coal Mining Business sector as referred to in this Regulation of the Government shall be evaluated periodically.
- (2) In carrying out the evaluation as referred to in paragraph (1), the minister who organizes government affairs in the energy and mineral resources sector shall coordinate with the minister who organizes government affairs in finance sector."

**Article II**

This Regulation of the Government comes into force 15 (fifteen) days after the date of its promulgation.

For public cognizance, it is hereby ordered that this Regulation of the Government be promulgated in the State Gazette of the Republic of Indonesia.

Established in Jakarta

on 11 April 2025

THE PRESIDENT OF THE REPUBLIC OF INDONESIA,

Signed.

PRABOWO SUBIANTO

Promulgated in Jakarta

on 11 April 2025

THE MINISTER OF STATE SECRETARY OF THE REPUBLIC OF INDONESIA

Signed.

PRASETYO HADI

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2025 NUMBER 42

**ELUCIDATION  
OF  
REGULATION OF THE GOVERNMENT OF THE REPUBLIC OF INDONESIA  
NUMBER 18 OF 2025  
ON  
AMENDMENT TO REGULATION OF THE GOVERNMENT NUMBER 15 OF 2022 ON TREATMENT OF TAX  
AND/OR NON-TAX STATE REVENUE IN THE COAL MINING BUSINESS SECTOR**

**I. GENERAL**

Based on Article 33 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, which states "the earth, water, and natural resources contained therein shall be controlled by the state and used for the greatest prosperity of the people," the Central Government shall be responsible for the use of minerals and Coal in the jurisdiction of the Unitary State of the Republic of Indonesia through the management and utilization of minerals and Coal optimally, effectively, and efficiently so as to encourage and support the development and independence of national industrial development based on mineral resources and/or coal energy. The management and utilization of minerals and Coal must provide real added value to the national economy in an effort to achieve prosperity and welfare for the people in a just manner.

PKP2B licenses, specifically Generation I, have mostly expired in 2019-2025. Certainty regarding the extension of the PKP2B has been regulated in the PKP2B amendment, where companies may carry out an extension. In Law Number 2 of 2025 on the Fourth Amendment to Law Number 4 of 2009 on Mineral and Coal Mining, it is regulated in Article 169A where contracts/agreements that have not been extended may secure 2 (two) extensions in the form of IUPK as a Continuation of the Operation of Contracts/Agreements, each for a maximum period of 10 (ten) years as a continuation of operations after the end of the KK or PKP2B by considering efforts to increase state revenue.

Efforts to increase state revenue shall be carried out through:

- a. re-regulating the imposition of tax revenue and Non-Tax State Revenue; and/or
- b. the area of the IUPK as a Continuation of the Operation of Contracts/Agreements in accordance with the development plan for the entire contract or agreement area approved by the Minister.

The regulation on increasing state revenue from IUPK as a Continuation of the Operation of Contracts/Agreements is then regulated in Regulation of the Government Number 15 of 2022 on Treatment of Tax and/or Non-Tax State Revenue in the Coal Mining Business Sector. In Regulation of the Government Number 15 of 2022, it is regulated regarding Income Tax treatment, obligation to withhold and/or collect Income Tax; treatment of tax and/or Non-Tax State Revenue for holders of IUP, IUPK, and PKP2B; treatment of tax and/or Non-Tax State Revenue for Holders of IUPK as a Continuation of the Operation of Contracts/Agreements; the rights and obligations of tax and/or Non-Tax State Revenue for holders of IUP, IUPK, IUPK as a Continuation of the Operation of Contracts/Agreements, or PKP2B,

At the time Regulation of the Government Number 15 of 2022 was drafted, the base price of Coal was high, namely at USD 276.58 per ton. Currently, Coal prices are experiencing a decline compared to 2022, therefore several companies are experiencing losses with existing royalty tariffs. Therefore, the government needs to conduct a study on the royalty tariff for IUPK as a Continuation of the Operation of Contracts/Agreements by considering business continuity and still paying attention to the increasing state revenue compared to PKP2B.

The proposed adjustment of the royalty tariff for Coal commodities for IUPK as a Continuation of the Operation of Contracts/Agreements by changing the layer limit of the commodity price, aims to adjust the royalty tariff by considering the sustainability of the company and the country's efforts to increase it more

than during the PKP2B.

## II. ARTICLE BY ARTICLE

### Article I

Number 1

### Article 4

#### Paragraph (1)

Income that is a tax object for Mining Businesses shall include income from the main business and all income from outside the business received or obtained by taxpayers, as long as it is not excluded in accordance with the provisions of laws and regulations in the Income Tax sector. Income received or obtained by taxpayers in the Mining Business sector may be in the form of income subject to final and non-final Income Tax in accordance with the provisions of laws and regulations in the Income Tax sector.

Income from outside the business shall include income received or obtained from port services.

#### Paragraph (2)

Self-explanatory.

#### Paragraph (3)

##### Letter a

Self-explanatory.

##### Letter b

The actual price shall be used in the event that the transaction is not influenced by special or affiliated relationships in accordance with the provisions of laws and regulations in the taxation sector.

Price should be used in the event that the transaction is influenced by a special or affiliated relationship in accordance with the provisions of laws and regulations in the taxation sector.

#### Paragraph (4)

"In certain cases" shall include, among other things, the sale of Coal:

- a. in 1 (one) island in accordance with the provisions of laws and regulations in the Minerals and Coal sector;
- b. certain types and certain needs as regulated in the provisions of laws and regulations in the Minerals and Coal sector;
- c. to fulfill domestic needs for which the price of Coal or its formula is determined by the minister who organizes government affairs in the field of mineral and coal mining sector; or
- d. for other certain transactions regulated in the provisions of laws and regulations in the Minerals and Coal sector.

"Certain types" of Coal as referred to in letter b may be:

- a. fine coal;

- b. rejected coal;
- c. Coal with certain impurities.

Coal for "specific purposes" as referred to in letter b may be in the form of:

- a. Coal used by the company for its own purposes in the Coal mining process;
- b. Coal utilized by the company in order to increase the added value of Coal carried out at the mine mouth; and
- c. Coal for the development of underdeveloped areas around the mine.

Paragraph (5)

Self-explanatory.

Paragraph (6)

Removed.

Paragraph (7)

Self-explanatory.

## Number 2

### Article 16

Paragraph (1)

Self-explanatory.

Paragraph (2)

Self-explanatory.

Paragraph (3)

Self-explanatory.

Paragraph (4)

Self-explanatory.

Paragraph (5)

"Independent auditor or registered public accounting firm" is an independent auditor or public accounting firm registered with the Audit Board of Indonesia or the Financial Services Authority.

Paragraph (6)

Self-explanatory.

Paragraph (7)

Self-explanatory.

Paragraph (8)

Self-explanatory.

## Number 3

**Article 18A****Paragraph (1)**

The evaluation shall be carried out in order to fulfill the provisions of Article 169A of Law Number 4 of 2009 on Mineral and Coal Mining as amended several times, most recently by Law Number 2 of 2025 on the Fourth Amendment to Law Number 4 of 2009 on Mineral and Coal Mining, which in essence regulates the need for efforts to increase state revenue in the context of changing KK and PKB2B to IUPK as a Continuation of the Operation of Contracts/Agreements.

**Paragraph (2)**

sSelf-explanatory.

**Article II**

Self-explanatory.

SUPPLEMENT TO THE STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 7106

**DISCLAIMER**

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