



Energy and Resources Regulations Update

The following is a list of the new Energy and Resources regulations.

All regulations are available in Indonesian.

1. Regulation : [Perpres No. 55/2022](#)
- Date : 11 April 2022
- Title (Indonesian) : Pendelegasian Pemberian Perizinan Berusaha di Bidang Pertambangan Mineral dan Batubara
- Title (English) : Delegation of the Granting of Business License in the Mineral and Coal Mining Sector

Summary

In order to implement the provisions of Article 8 of Government Regulation Number 96 of 2021 concerning the Implementation of Mineral and Coal Mining Business Activities, it is necessary to stipulate a Presidential Decree concerning the Delegation of the Granting of Business License in the Mineral and Coal Mining Sector. This Presidential Decree regulates the scope of delegated authority; administering the granting of business licenses; guiding, monitoring, and reporting of the delegation; and funding for the granting of standard certificate and license, for guidance on the implementation of delegated Business License, and for supervision on the implementation of delegated Business License.

This regulation is in effect starting 11 April 2022.

2. Regulation : [PP No. 15/2022](#)
- Date : 11 April 2022
- Title (Indonesian) : Perlakuan Perpajakan dan/atau Penerimaan Negara Bukan Pajak di Bidang Usaha Pertambangan Batubara
- Title (English) : Tax Treatment and/or Non-Tax State Revenue in the Coal Mining Business Sector

Summary

To implement the provisions of Article 31D of Law Number 7 of 1983 concerning Income Tax as amended several times, most recently by Law Number 7 of 2021 concerning Harmonization of Tax Regulations, as well as Article 4 paragraph (3), Article 7 paragraph (3), and Article 10 paragraph (2) Law Number 9 of 2018 concerning Non-Tax State Revenue, it is necessary to stipulate a Government Regulation concerning Tax Treatment and/or Non-Tax State Revenue in the Coal Mining Business Sector.

This Government Regulation includes income tax treatment, the obligations to deduct and/or collect income tax; tax treatment and/or non-tax state revenue for IUP, IUPK, and PKP2B holders; tax treatment and/or non-tax state revenue for IUPK holders as continuation of contract/agreement operations; rights and obligations of taxation and/or non-tax state revenue for holders of IUP, IUPK, IUPK as continuation of contract/agreement operations, or PKP2B; and transitional provisions that when this Government Regulation comes into force Income Tax provisions for PKP2B holders in which the contract stipulates provisions for Income Tax obligations based on PKP2B.

This regulation is in effect starting 18 April 2022.

3. Regulation : [62/PMK.03/2022](#)

Date : 30 March 2022

Title : Pajak Pertambahan Nilai atas Penyerahan Liquefied Petroleum Gas Tertentu (Indonesian)

Title (English) : Value Added Tax on Delivery of Certain Liquefied Petroleum Gas

Summary

This Regulation of the Minister of Finance of the Republic of Indonesia stipulates that the delivery of taxable goods in the form of certain LPG by taxable entrepreneurs is subject to value added tax. Value added tax on delivery of certain LPG where part of the price is subsidized is paid by the government; and value added tax on delivery of certain LPG where part of the price is not subsidized is paid by the buyer. Delivery of certain LPG which part of the price is subsidized is a delivery of certain LPG from a business entity to the government which is paid for through a subsidy of certain LPG in accordance with the provisions of the legislation, consisting of a price subsidy and value added tax. Value added tax payable on delivery of certain LPG which part of the price is not subsidized at: the point of delivery of the business entity, calculated by multiplying the rate of value added tax by other values as the tax imposition base; and agent or base delivery point, collected and deposited with a certain amount. This regulation is in effect starting 1 April 2022.

4. Regulation : [78.K/MB.01/MEM.B/2022](#)

Date : 14 April 2022

Title (Indonesian) : Pedoman Pelaksanaan Evaluasi Perizinan Serta Pencatatan Perubahan Pemegang Saham, Direksi, dan/atau Komisaris Atas Izin Usaha Pertambangan Yang Diterbitkan Oleh Gubernur atau Bupati/Walikota Sebelum Berlakunya Undang-Undang Nomor 3 Tahun 2020

Title (English) : Guidelines for the Implementation of Licensing Evaluation and Recording of Changes in Shareholders, Board of Directors, and/or Commissioners on Mining Business Permits Issued by the Governor or Regent/Mayor Prior to the Enforcement of Law Number 3 of 2020

Summary

This Ministerial Decree stipulates guidelines for the evaluation of Mining Business Permits (IUP) issued by governors or regents/mayors prior to the enactment of Law Number 3 of 2020 as well as recording changes in shareholders, directors, and/or commissioners consisting of: Evaluation procedures of application for an increase in the exploration stage to the production operation stage and administrative, technical, environmental and financial requirements; Evaluation procedures of extension application in production operation stage and administrative, technical, environmental and financial requirements; and Procedures for recording changes in shareholders, directors, and/or commissioners holding Contracts of Work (KK), Coal Mining Concession Work Agreements (PKP2B), Mining Business Permits (IUP), or Special Mining Business Permits (IUPK).

At the time this Ministerial Decree comes into force, the approval to increase the exploration activity stage to the production operation stage and the approval to extend the production operation stage which was issued before this Ministerial Decree comes into force, remain valid and recognized. Furthermore, the provisions regarding the increase in the exploration activity stage to the production operation stage, the

extension of the production operation stage, and the recording of changes in shareholders, directors, and/or commissioners in this Ministerial Decree only apply to applications submitted up to 11 June 2022. This regulation is in effect starting 14 April 2022.

5. Regulation : [77.K/MB.01/MEM.B/2022](#)
Date : 14 April 2022
Title : Kebijakan Mineral dan Batubara Nasional
(Indonesian)
Title (English) : National Mineral and Coal Policy

Summary

The Decree of the Minister of Energy and Mineral Resources No. 77.K/MB.01/MEM.B/2022 stipulates the National Mineral and Coal Policy which includes mineral and coal inventory, mineral and coal management and utilization, mineral and coal conservation, and monitoring and evaluation. This National Mineral and Coal Policy is dynamic and can be changed periodically for continuous improvement while supporting medium and long term national development. This regulation is in effect starting 14 April 2022.

6. Regulation : [67.K/HK.02/MEM.B/2022](#)
Date : 7 April 2022
Title : Harga Mineral Logam Acuan dan Harga Batubara Acuan Untuk Bulan April Tahun 2022
(Indonesian)
Title (English) : Reference Price of Metal Minerals and Reference Price of Coal for April 2022

Summary

The Decree of the Minister of Energy and Resources number 67.K/HK.02/MEM.B/2022 establishes the reference price of metal minerals and reference price of coal for April 2022. The metal mineral commodities mentioned in this decision are nickel, cobalt, lead, zinc, aluminium, copper, forms of gold, forms of silver, forms of tin, manganese, iron ore, chrome ore, ilmenite concentrate, and titanium concentrate. There are different reference prices for each commodity as seen in the appendix of the decision. The reference price for coal is 288,40 USD/ton. This regulation is in effect starting 7 April 2022.

7. Regulation : [61.K/MG.01/MEM.M/2022](#)
Date : 25 March 2022
Title : Formula Harga Minyak Mentah Indonesia
(Indonesian)

Title (English) : Indonesian Crude Oil Price Formula

Summary

This Decree of the Minister of Energy and Mineral Resources is stipulated for the continuous and sustainable calculation of Indonesia's crude oil prices. The Indonesian Crude Oil Price Formula consists of the types and formulas of Main Crude Oil and other Crude Oil. The Main Crude Oil price formula is calculated using the benchmarking method against international Crude Oil. Other Crude Oil Price Formula is calculated using the benchmarking method or indexation method against the Main Crude Oil Price; or the benchmarking method or indexation method on prices of Crude Oil derivative products published by international publication agencies. The Director General of Oil and Gas on behalf of the Minister shall determine the Indonesian Crude Oil Price based on the Indonesian Crude Oil Price Formula. This regulation is in effect starting 1 March 2022.

8. Regulation : [58.K/HK.02/MEM.B/2022](#)
- Date : 23 March 2022
- Title (Indonesian) : Harga Jual Batubara Untuk Pemenuhan Kebutuhan Bahan Baku/Bahan Bakar Industri di Dalam Negeri
- Title (English) : Selling Price of Coal to Fulfil the Domestic Need of Industrial Raw Materials/Fuels

Summary

This ministerial decree regulates the Determination of the Selling Price of Coal to meet the domestic needs of raw materials/industrial fuels of USD 90 (ninety United States dollars) per metric ton Free On Board (FOB) Vessel; The selling price of coal to meet the needs of domestic industrial raw materials/fuels does not apply to the metal mineral processing and/or refining industry; In urgent circumstances where the need for coal for domestic industrial raw materials/fuels is not met, the Director General of Mineral and Coal on behalf of the Minister of Energy and Mineral Resources may appoint a Mining Business Entity to fulfil the need for coal for domestic industrial raw materials/fuel. If the appointed Mining Business Entity cannot be fulfilled, it will be subject to sanctions in accordance with the provisions of the law. At the time this Ministerial Decree comes into force, Mining Business Entities that already have coal sales contracts with domestic coal end users to fulfil domestic needs for raw materials/industrial fuels at a Coal Selling Price lower or higher than the Coal Selling Price, the Coal Selling Price in the coal sales contract must be adjusted to the provisions in this Ministerial Decree. This regulation is in effect starting 1 April 2022.

9. Regulation : [37.K/HK.02/MEM.M/2022](#)
- Date : 10 March 2022
- Title (Indonesian) : Jenis Bahan Bakar Minyak Khusus Penugasan
- Title (English) : Assignment-Specific Fuel Oil Type

Summary

This Decree of the Minister of Energy and Mineral Resources regulates the stipulation of changing the Assignment-Specific Fuel Oil Type for Gasoline from a minimum of RON 88 to Assignment-Specific Fuel Oil Type for Gasoline of RON 90; Retail Selling Price for Assignment-Specific Fuel Oil Type of Gasoline RON 90 at the delivery point, each litre is set at Rp 7,650.00 (seven thousand six hundred and fifty rupiah) including Value Added Tax (PPN) and Fuel Tax for Motorized Vehicles (PBBKB); The Regulatory Body regulates, supervises, and controls the allocation of the volume of supply and distribution of Assignment-Specific Fuel Oil Type in accordance with the provisions.

This regulation is in effect starting 1 January 2022.

10. Regulation : [2.K/TL.01/MEM.L/2022](#)
- Date : 7 January 2022
- Title (Indonesian) : Penugasan Pelaksanaan Penyediaan Pasokan dan Pembangunan Infrastruktur Liquefied Natural Gas Serta Konversi Dari Penggunaan Bahan Bakar Minyak Menjadi Liquefied Natural Gas Dalam Penyediaan Tenaga Listrik
- Title (English) : Assignment of Implementation of Supply Provision and Infrastructure Development of Liquefied Natural Gas and Conversion from the Use of Oil Fuel to Liquefied Natural Gas in Electricity Supply

Summary

In this Ministerial Decree number 2.K/TL.01/MEM.L/2022, PT Pertamina (Persero) is assigned to carry out the provision and development of Liquefied Natural Gas infrastructure in the provision of electricity by PT Perusahaan Listrik Negara (Persero), at each power plant with a certain volume of Liquefied Natural Gas; and for PT Perusahaan Listrik Negara (Persero) to carry out conversion activities from the use of Oil Fuel to Liquefied Natural Gas at power plants with an allocation of Liquefied Natural Gas volume as listed. The assignment for the construction of Liquefied Natural Gas infrastructure and the assignment to carry out conversion activities from the use of Oil Fuel to Liquefied Natural Gas at power plants, are completed within a period of no later than 2 (two) years since this Ministerial Decree is enacted.

At the time this Ministerial Decree comes in effect, all agreed documents and/or agreements related to the implementation of assignments based on Ministerial Decree Number 13 K/13/MEM/2020 concerning Assignments for the Implementation of the Supply and Development of Liquefied Natural Gas Infrastructure, as well as the Conversion of the Use of Oil Fuel by Liquefied Natural Gas in the Provision of Electricity, is declared to remain valid.

This regulation is in effect starting 7 January 2022.



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