

# TAX AND LEGAL INSIGHT

**Minister of Environment  
Regulation No. 10 of 2026**

**Strengthening the Legal  
Infrastructure of Indonesia's  
Carbon Market**

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**Advisory Note** The Ministry of Environment has issued Minister of Environment Regulation No. 10 of 2026 concerning the Carbon Unit Registry System (Sistem Registri Unit Karbon – SRUK), establishing the operational framework for Indonesia's national carbon unit registry.

Rather than introducing another environmental reporting requirement, the regulation establishes the legal and institutional infrastructure necessary to support a transparent, credible, and accountable carbon market.

This development reflects Indonesia's continuing efforts to strengthen market integrity while aligning its carbon governance framework with international standards.

**Key Developments** The regulation introduces several notable developments:

- Establishment of the Carbon Unit Registry System (SRUK) as Indonesia's national registry for carbon units.
- Recording and monitoring of the issuance, ownership, transfer, utilization, and status of carbon units throughout their lifecycle.
- Integration between SRUK, the National Registry System for Climate Change Control (SRN PPI), the Indonesian Carbon Exchange, and other relevant registry systems.
- Mandatory recording of carbon unit transactions to strengthen transparency, traceability, and prevent double counting.
- Support for domestic and international carbon trading, including mechanisms aligned with Article 6 of the Paris Agreement.
- Enhanced governance through standardized data management, interoperability, cybersecurity, and clearly defined institutional responsibilities.

**Why This Matters** The regulation demonstrates that carbon markets are evolving beyond environmental initiatives into structured legal and economic systems.

A credible carbon market depends not only on carbon credits themselves, but also on the integrity of ownership records, transaction histories, verification processes, and regulatory oversight.

By establishing a centralized registry supported by real-time recording, interoperability, and anti-double-counting mechanisms, Indonesia strengthens the legal certainty required to support market confidence and sustainable carbon trading

**RDJ Advisory** Minister of Environment Regulation No. 10 of 2026 represents more than the introduction of a new registry system. It lays the legal infrastructure necessary to support the next stage of Indonesia's carbon market development.

As carbon credits increasingly become strategic business assets, organizations should view carbon governance not merely as an environmental responsibility, but as an emerging area of legal compliance, corporate governance, and regulatory accountability.

For businesses participating in carbon markets, robust documentation, transparent transaction records, and effective governance will become increasingly important in supporting market credibility and long-term value creation.

**Closing** Indonesia's carbon market continues to evolve through stronger legal and institutional foundations.

The establishment of SRUK represents an important milestone in promoting transparency, accountability, and legal certainty across the lifecycle of carbon units.

As carbon markets mature, organizations that integrate sound governance with effective regulatory compliance will be better positioned to participate in an increasingly transparent and internationally connected carbon economy

**Reference:**

Minister of Environment Regulation No. 10 of 2026 concerning the Carbon Unit Registry System (Sistem Registri Unit Karbon – SRUK).

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