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TAX AND LEGAL INSIGHT

Government Regulation No. 24 of 2026

From Export Liberalisation to Strategic Export Governance

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Advisory Note Government Regulation No. 24 of 2026 introduces a new governance framework for the export of Indonesia's strategic natural resource commodities, including coal, crude palm oil, and ferro alloy.

Rather than functioning solely as an export administration mechanism, the regulation establishes a single-gate export system through a government-designated state-owned enterprise, reinforcing the government's role in overseeing export transactions, contractual arrangements, and strategic commodity management.

This development reflects a broader policy direction where export governance becomes increasingly integrated with national resource management, trade policy, and economic security

Key Developments The regulation introduces several significant changes:

- Strategic commodity exports are required to be conducted through a designated State-Owned Enterprise (DSI).
- DSI is authorised to facilitate export transactions, evaluate existing contracts, and determine export selling prices and margins.
- Coal, crude palm oil, and ferro alloy become the first strategic commodities covered under the new framework.
- A transition period applies throughout 2026 before full implementation commences on 1 January 2027.
- Existing contracts may qualify for exemptions subject to government approval.

Why This Matters The regulation represents a significant evolution in Indonesia's export governance model.

Historically, exporters maintained direct commercial relationships with international buyers.

Under the new framework, export activities become increasingly subject to government coordination, reflecting broader objectives relating to strategic resource management, export oversight, and national economic policy.

For businesses operating in strategic commodity sectors, export readiness will increasingly depend not only on commercial capability but also on regulatory alignment and governance preparedness.

RDJ Advisory Government Regulation No. 24 of 2026 signals a broader shift in Indonesia's natural resource policy.

The government's role is expanding beyond regulating exports toward actively participating in the governance of strategic commodity trade.

This development illustrates how export activities are increasingly viewed not merely as commercial transactions, but as strategic instruments supporting resource security, economic resilience, and long-term national development.

Businesses should therefore prepare not only for operational adjustments during the transition period, but also for evolving governance expectations affecting contracts, compliance, reporting, and stakeholder coordination.

Closing Government Regulation No. 24 of 2026 marks a new chapter in Indonesia's export governance framework.

As implementation progresses toward full application in 2027, companies involved in strategic commodity exports should proactively assess contractual arrangements, operational readiness, and governance processes to ensure alignment with the evolving regulatory landscape.

Reference:
Government Regulation No. 24 of 2026 concerning the Governance of Strategic Natural Resource Commodity Exports.

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