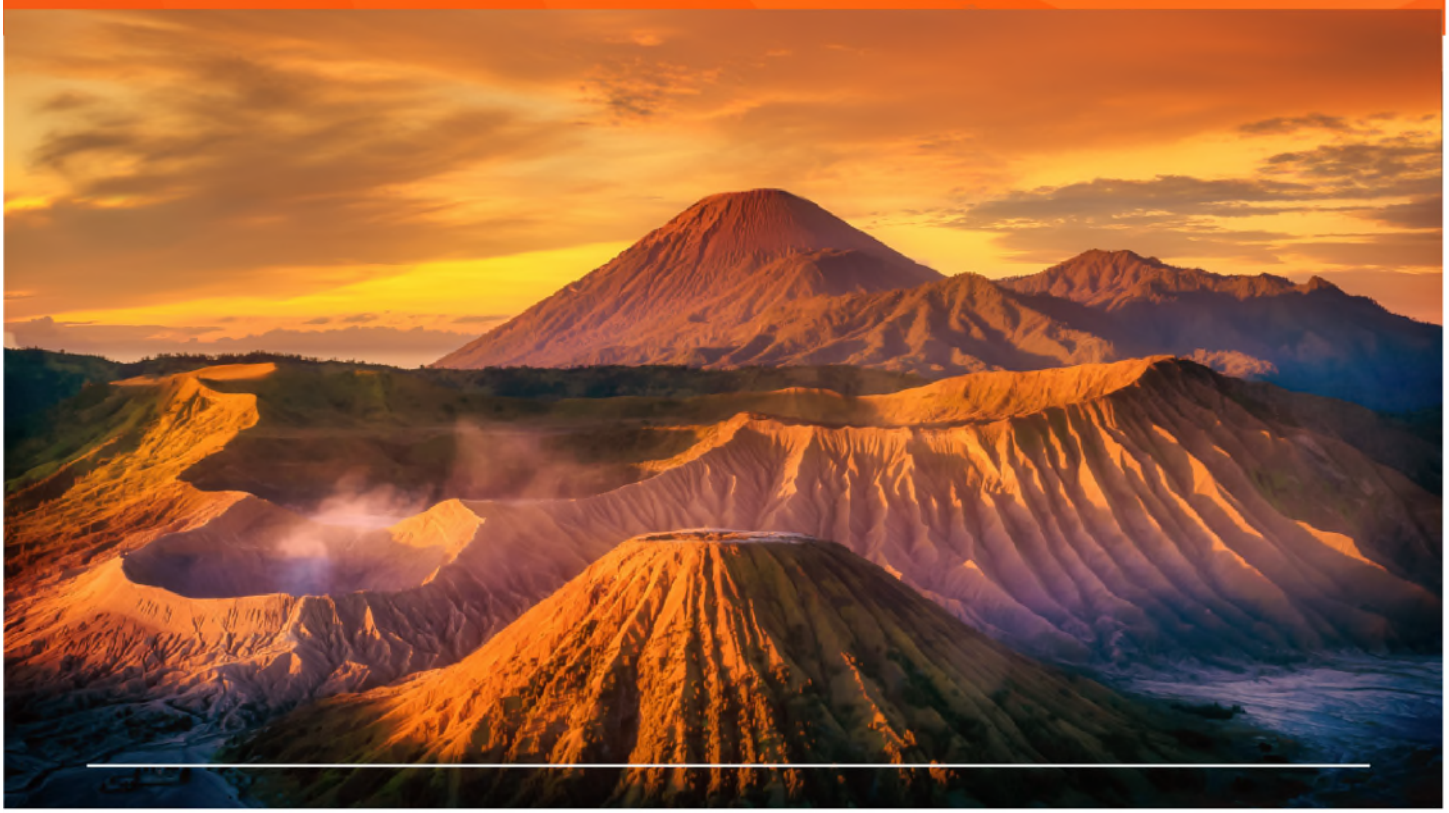
Rajah &Tann Asia

RTA

Lawyers who know Asia

Guide to Doing Business in Indonesia



CAMBODIA | CHINA | INDONESIA | LAO PDR | MALAYSIA
MYANMAR | PHILIPPINES | SINGAPORE | THAILAND | VIETNAM

RAJAHTANNASIA.COM

Contents

Introduction	3
Business Structures	4
Licensing Of Business Activities	6
Incentives For Setting Up Business	8
Foreign Investment	10
Taxation	12
Immigration & Employment Regulations	14
Intellectual Property	18
Land Ownership	20
Trade	22
Merger Control	25
Dispute Resolution	27
Closing Down of a Business	29
Key Contacts	31
Our Regional Contacts	32
Disclaimer	33

Introduction

Indonesia is a unitary republic located in Southeast Asia, comprising over 17,000 islands across one of the world's most strategically significant archipelagic regions. The capital city is Jakarta, and the official language is Bahasa Indonesia. The national currency is the Indonesian Rupiah ("**IDR**").

With a population of approximately 288.5 million (2026 estimate), Indonesia is the fourth most populous country in the world and the largest economy in Southeast Asia. It is the only Southeast Asian member of the G20 group of major economies and a member state of the Association of Southeast Asian Nations ("**ASEAN**").

Indonesia presents an attractive investment destination for the following reasons:

- Large domestic market with an expanding middle class
- Abundant natural resources (petroleum, natural gas, minerals, agriculture)
- Competitive and increasingly skilled workforce
- Strategic geographic location along major global trade routes
- ASEAN and G20 membership, providing access to regional economic integration
- Ongoing regulatory reform to improve ease of doing business
- Government commitment to industrial value creation and sustainable development

Indonesia is one of the leading recipients of foreign direct investment ("**FDI**") among emerging economies and ranks second in Southeast Asia in terms of inflows, based on United Nations Conference on Trade and Development (UNCTAD) data. In the 2026 Kearney FDI Confidence Index for Emerging Markets, Indonesia ranks 13th.

Indonesia is projected to be one of the top ten economies in the world by 2030. The principal sectors of the economy include manufacturing, agriculture, transportation and communication, trade, financial services, mining and quarrying, and construction.

Indonesia's strategic priority sectors for the 2025–2029 period (under the National Medium-Term Development Plan or *Rencana Pembangunan Jangka Menengah Nasional* (RPJMN)) focus on industrial downstreaming, energy transition, digital economy development, infrastructure expansion, and food and resource security, supported by investments in human capital and innovation.

Environmental, Social, and Governance ("**ESG**") considerations are increasingly integrated into business and investment practices in Indonesia. Investors face growing expectations around environmental management, responsible labour practices, community engagement, and transparent corporate governance. ESG-aligned projects may benefit from improved access to sustainability-linked financing, including green bonds and sustainability-linked loans.



Business Structures

1. Foreign Investment Company ("PT PMA")

A foreign investor wishing to conduct revenue-generating business activities in Indonesia must generally establish a foreign investment company (*Perseroan Terbatas Penanaman Modal Asing* or PT PMA). A PT PMA is incorporated as a limited liability company under Indonesian law through a notarised deed of establishment.

Key requirements for a PT PMA:

- Must have at least two shareholders (individuals or legal entities).
- At least 25% of the PT PMA's authorised capital must be issued and fully paid-up with a minimum amount of IDR 2.5 billion.
- The paid-up capital must be deposited within 60 days from the date of deed of establishment, and evidence of payment must thereafter be submitted by the notary through the administrative system in order to obtain the Minister of Law's approval of the deed of establishment. Under prevailing regulations, such capital is generally required to remain in the company's account for a minimum period of 12 months, except where used for asset acquisition, building construction, and/or operational activities.
- The minimum total investment value must exceed IDR 10 billion (excluding land and buildings) per Indonesian Business Sector Classification (*Klasifikasi Baku Lapangan Usaha Indonesia* or "**KBLI**") code per project location.

2. Domestic Companies ("PT PMDN")

Domestic investment companies (*Perseroan Terbatas Penanaman Modal Dalam Negeri* or PT PMDN) are not subject to the minimum investment value or authorised capital requirements applicable to PT PMA. However, the requirement that at least 25% of authorised capital must be issued and fully paid-up still applies.

3. Representative Offices

A foreign company may establish a presence in Indonesia without forming a subsidiary by opening a representative office. The main types are:

- KPPA (*Kantor Perwakilan Perusahaan Asing* or General Representative Office): A KPPA's activities are limited to liaison, supervision, and coordination activities. A KPPA cannot generate revenue from Indonesian sources.
- KP3A (*Kantor Perwakilan Perusahaan Perdagangan Asing* or Foreign Trade Representative Office): A KP3A is permitted to conduct wider promotional activities including market research, sales supervision, and acting as an agent for export contracts.

- KP3A for PMSE (*Kantor Perwakilan Perusahaan Perdagangan Asing di Bidang Perdagangan Melalui Sistem Elektronik* or Representative Office of Foreign Trade Companies in the Field of Electronic Trade): A KP3A for PMSE is only permitted to conduct consumer protection, development to increase the competitiveness of domestic products and dispute resolution on behalf of the foreign company represented.

- BUJKA (*Badan Usaha Jasa Konstruksi Asing* or Foreign Construction Representative Office): A BUJKA is established for foreign construction companies performing complex construction projects in Indonesia, typically through a joint operation with a local construction services company.

4. Key Corporate Features

A company in Indonesia is characterised by several core corporate features relating to liability, governance, and regulatory compliance. These features shape how the company is structured and administered in practice.

- Limited liability: Shareholders' liability is generally limited to the amount paid for their shares, subject to piercing of the corporate veil.

- Articles of association: A company's purposes, business activities (which must correspond to the relevant KBLI codes), governance procedures, and share transfer rules can be found in the articles of association. For newly established companies, the articles of association are typically found in their deed of establishment.

- Share classification: Multiple classes of shares are permitted, including shares with preferential voting or dividend rights.

- Statutory filings: Companies are subject to statutory filings with the Ministry of Law, as well as periodic investment activity reports to the Ministry of Investment and Downstream Industry/BKPM ("**BKPM**") (as applicable).

5. Key Company Organs

Indonesian company law adopts a three-organ structure consisting of the board of directors ("**BOD**"), the board of commissioners ("**BOC**"), and the general meeting of shareholders ("**GMS**"). Of these, the BOD and the BOC form a two-tier board system, which separates management and supervisory functions.

Under this framework, the BOD is responsible for managing the company, while the BOC exercises oversight. As a result of this separation of functions, members of the BOD and the BOC must be different individuals, and the same person cannot serve on both boards. Each organ has distinct roles in the management, supervision, and decision-making of the company.

- BOD: The BOD is responsible for the day-to-day management and representation of the company, including implementing policies and making operational decisions. A company must have at least one director, and where there is more than one director, it is advisable for at least one to reside in Indonesia.

- BOC: The BOC plays a supervisory role over the management of the company, including overseeing the policies and actions of the BOD and providing advice where necessary. A company must have at least one commissioner, and commissioners are not required to be resident in Indonesia.

- GMS: The GMS is the highest decision-making organ of the company, exercising powers not delegated to the BOD or BOC. It has authority over fundamental matters, including approving profit distribution and appointing or dismissing members of the BOD and BOC.

6. Incorporation Process

The incorporation of a PT PMA generally involves the following steps:

- Execution of a notarised deed of establishment before an Indonesian public notary; and

- Submission to the Ministry of Law for approval of legal entity status.

Upon issuance of the approval from the Ministry of Law, the company is deemed to be legally established.



Licensing Of Business Activities

The business activities to be undertaken by the company must be identified upfront using the relevant KBLI codes, which are reflected in the company's deed of establishment.

In Indonesia, business activities are subject to a risk-based licensing regime primarily administered through the Online Single Submission – Risk-Based Approach ("**OSS-RBA**") system. The selected KBLI codes determine the applicable licensing requirements, which vary depending on the level of risk associated with the proposed activities.

1. KBLI Codes

KBLI codes must be identified at the incorporation stage and reflected in the company's deed of establishment. Each business activity is tied to a specific five-digit KBLI code, as set out in BPS Regulation No. 7 of 2025.

KBLI selection is critical as it determines whether an activity is open to foreign investment, any applicable foreign ownership limitations, the type of business licences required, and the availability of fiscal or non-fiscal investment incentives. An incorrect or overly broad classification may result in licensing issues or regulatory non-compliance.

2. Tax Registration Certificate

Before commencing business licensing procedures, a company must obtain a Tax Registration Certificate (*Nomor Pokok Wajib Pajak* or "**NPWP**") from the tax office.

The NPWP is required not only for tax compliance purposes but also for the company's operations more generally, including as a prerequisite for accessing the OSS-RBA system and completing subsequent licensing processes (such as opening a bank account).

3. OSS-RBA System

Indonesia's risk-based business licensing system is implemented through the OSS-RBA portal, which is supervised by BKPM.
Under this system, business activities are classified into four risk levels based on the potential impact of the activity on health, safety, the environment, and the utilisation of natural resources. Each risk level carries different licensing requirements:

a) **Low Risk**

Businesses require only a Business Identification Number (*Nomor Induk Berusaha* or "**NIB**"). The NIB consolidates and serves as an Importer Identification Number (API), Customs Access Right, Indonesian National Standard ("**SNI**") certification (for low-risk SMEs), Halal Guarantee Statement (for

low-risk SMEs), and Environmental Management Statement (SPPL).

b) **Medium-Low Risk**

Businesses must obtain an NIB and a Standard Certificate (*Sertifikat Standar*), issued based on self-declaration by the company confirming compliance with minimum business implementation standards.

c) **Medium-High Risk**

Businesses must obtain an NIB and an unverified Standard Certificate to commence preparation activities (e.g., procuring land, constructing buildings, purchasing equipment). Operational activities may only commence after the relevant authority has verified compliance and issued a verified Standard Certificate.

d) **High Risk**

Businesses must obtain an NIB and a specific business licence before commencing operational activities. The relevant authority will verify that the business has fulfilled all required conditions before issuing the licence.

4. *Fiktif Positif* (Deemed Approval)

Indonesian administrative law recognises the principle of deemed approval (*keputusan fiktif positif*), under which a licence application may be legally deemed approved if the relevant authority fails to issue a decision within the prescribed statutory timeframe.

In practice, reliance on deemed approval does not remove the obligation to comply with substantive requirements, and authorities retain the power to conduct post-issuance supervision and enforcement.

5. Post-Licensing Supervision

Following the issuance of business licences, the relevant authorities may conduct post-licensing supervision to verify ongoing compliance with applicable laws, standards, and licensing conditions.

This may include inspections, audits, or requests for reports through the OSS-RBA system, and non-compliance may result in administrative sanctions, ranging from warnings to licence suspension or revocation.

6. Supporting Licences ("PB UMKU")

In addition to the primary business licence, certain business activities require supporting licences (*Perizinan Usaha Untuk Menunjang Kegiatan Usaha* or PB UMKU).

These may include, among others, halal certification, SNI, or other sector-specific approvals, depending on the nature of the business and the applicable regulatory framework.

7. Sector-Specific Exceptions

Certain sectors are subject to separate regulatory regimes and are not fully integrated into the OSS-RBA framework.

For example, banking, insurance, and other financial services fall under the supervision of the Financial Services Authority (*Otoritas Jasa Keuangan* or "**OJK**") and/or Bank Indonesia, and are governed by their own licensing and approval processes.

8. Additional Infrastructure Requirements

Businesses that involve physical infrastructure or facilities (e.g., buildings, factories, or waste treatment facilities) must also obtain the relevant construction and environmental approvals.

These typically include a Building Approval (*Persetujuan Bangunan Gedung* or PBG), a Function Worthiness Certificate (*Sertifikat Laik Fungsi* or SLF), and environmental approvals, depending on the scale and impact of the business activities.



Incentives For Setting Up Business

Indonesia offers a range of fiscal and non-fiscal incentives to attract and facilitate investment, particularly in priority sectors and regions. These incentives are designed to reduce upfront costs, improve project viability, and support long-term business operations.

1. Fiscal Incentives

The Indonesian government provides various fiscal incentives in the form of tax reductions, exemptions, and enhanced deductions for qualifying investments:

- **Tax holiday**

  Full or partial corporate income tax reductions for five to 20 years for substantial investments in designated pioneer or strategic industries, with additional reductions available after the holiday period ends. However, from 1 January 2026, this incentive is no longer available to new applicants.

  The only exception applies to taxpayers operating within Special Economic Zones ("**SEZs**"), provided that their activities are conducted within the SEZ area and all other applicable requirements are satisfied.

- **Tax allowance**

  Additional deduction from capital expenditures, accelerated depreciation and amortisation, reduced dividend withholding tax (up to 10%), and extended loss carry-forward (up to 10 years) for investments in eligible sectors and regions.

- **Import duty exemptions**

  Temporary exemptions from import duties on machinery, goods, and materials required for industrial and certain service activities within approved investment projects, typically during the construction or initial operational phase.

- **Super tax deductions**

  Enhanced tax deductions are available for specific types of investments, including:

  - Vocational training and apprenticeship programmes (up to 200% deduction);
  - Research and development activities (up to 300% deduction); and
  - Labour-intensive industries (60% deduction).

2. Non-Fiscal Incentives

In addition to tax incentives, the government offers various non-fiscal facilities to streamline investment and support business operations:

- Simplified licensing procedures for prioritised sectors;
- Provision or facilitation of supporting infrastructure; and
- Immigration facilities, including extended visas for investors and employees, particularly in SEZs.

3. Industrial Estates and Special Economic Zones

Indonesia has developed an extensive network of industrial estates and SEZs to support investment and regional development. There are currently 175 industrial estate companies across the archipelago and 25 SEZs designated for manufacturing, logistics, trade, technology, and tourism.

SEZs operate under a special administrative and regulatory framework, often with dedicated authorities responsible for licensing and supervision. Investors in SEZs may benefit from tax holiday or tax allowance, import facilities, streamlined licensing processes, enhanced land rights (including Building Use Rights (*Hak Guna Bangunan* or HGB) of up to 80 years), and integrated one-stop services.

Investors in designated high-priority industrial areas may benefit from the KLIK programme (*Kemudahan Investasi Langsung Konstruksi* or Ease of Direct Construction in Industrial Areas). This programme allows investors in those areas to commence construction earlier while certain licensing processes are still ongoing. This means that businesses can begin construction activities while completing outstanding licensing requirements, thereby accelerating project timelines.

In addition, the government is in the process of establishing the Indonesia Investment Fund Authority ("**IIFC**") under the Financial Sector Development and Strengthening Law (Law No. 4 of 2023, or UU P2SK). The IIFC is expected to function as a strategic investment platform, offering tailored incentives and facilitative arrangements for large-scale or priority investments, with the aim of enhancing Indonesia's attractiveness as a global investment destination. Further implementing regulations and operational details are currently awaited.

4. ESG-Aligned Financing

Projects that incorporate ESG considerations may benefit from improved access to sustainability-linked financing. This includes instruments such as green bonds and sustainability-linked loans, which may offer more favourable terms for projects that meet defined sustainability targets or performance indicators.



Foreign Investment

1. Legal Framework

Foreign investment in Indonesia is primarily governed by the Investment Law (Law No. 25 of 2007, as amended by the Job Creation Law, Law No. 6 of 2023).

The Investment Law defines foreign capital as capital owned by a foreign individual, foreign entity, or an Indonesian limited liability company that is partly or wholly owned by a foreign party.

2. Priority Investment List

The Priority Investment List (Presidential Regulation No. 10 of 2021, as amended by Presidential Regulation No. 49 of 2021) classifies business activities into the following categories:

- Prioritised sectors: Actively encouraged by the government and eligible for fiscal and non-fiscal incentives.
- Micro, Small and Medium Enterprises (MSME) partnership sectors: Activities reserved for, or requiring partnership with, cooperatives or micro, small, and medium enterprises.
- Sectors with specific requirements: Subject to foreign ownership caps, special licensing, or other operational conditions.
- Closed sectors/government-reserved: Activities closed to foreign investment or reserved for the government (e.g., national defence, public services).

3. Downstreaming Policy (*Hilirisasi*)

Indonesia's investment framework places strong emphasis on downstreaming, i.e., the policy of moving beyond raw material extraction toward higher-value processing and manufacturing. This policy is reflected in the Priority Investment List and in the design of incentives and licensing frameworks. It is particularly relevant for investors in natural resources, manufacturing, and strategic supply chains.

4. International Investment Treaties

Indonesia is a party to a number of bilateral investment treaties ("**BITs**") and trade agreements containing investment provisions. BITs currently in force include those with Singapore and Switzerland, among others. These treaties typically provide protections such as fair and equitable treatment, protection against unlawful expropriation, and access to dispute settlement mechanisms.

5. Free Trade Agreements ("FTAs")

Indonesia is a party to an extensive network of FTAs, Preferential Trade Arrangements (PTAs), and Comprehensive Economic Partnership Agreements (CEPAs), including ASEAN-based arrangements, Regional Comprehensive Economic Partnership (RCEP),

and a range of bilateral economic partnership agreements. These include:

- Indonesia–Japan Economic Partnership Agreement (IJEPA);
- Indonesia–Australia CEPA (IA-CEPA);
- Indonesia–Korea CEPA (IK-CEPA);
- Indonesia–EFTA CEPA;
- Indonesia–UAE CEPA (IUAE-CEPA);
- ASEAN Trade in Goods Agreement (ATIGA);
- ASEAN–China FTA (ACFTA);
- ASEAN–Australia–New Zealand FTA (AANZFTA); and
- Others covering India, Hong Kong, Japan (AJCEP), Korea (AKFTA), Pakistan, Mozambique, Chile, and D8.

6. Investment Entry Options

Foreign investors may enter the Indonesian market through three principal routes, depending on their commercial objectives, timeline, and regulatory considerations:

Key Aspect	*New PT PMA*	*Acquisition*	*Representative Office*
Legal form	Indonesian limited liability company	Existing PT PMA or local company converting to PT PMA	Extension of foreign head office; not a legal entity
Permitted activities	Full revenue-generating commercial activities	Full commercial activities, subject to existing licences	Non-commercial only (e.g., liaison, supervision, market research)
Foreign ownership	Subject to Priority Investment List and KBLI	Subject to Priority Investment List; change-of-control rules may apply	100% foreign owned
Revenue generation	Yes	Yes	No
Typical use case	Long-term market presence and operations	Faster entry, regulated sectors, existing licences	Market testing or regional coordination



Taxation

1. Corporate Income Tax

A standard corporate income tax rate of 22% applies to taxable business profits. Reduced rates and incentives are available:

- 19% effective rate for qualifying public companies (at least 40% of paid-up shares traded on the Indonesia Stock Exchange, with at least 300 shareholders each holding less than 5%);
- 50% corporate income tax reduction (effective rate of 11%) for enterprises with annual gross turnover up to IDR 50 billion, applied proportionally to turnover up to IDR 4.8 billion; and
- 0.5% final income tax on gross turnover for certain small-scale enterprises established as single-shareholder companies (*perseroan perorangan*), with an annual turnover up to IDR 4.8 billion.

Indonesia has introduced a Global Minimum Tax regime under Minister of Finance Regulation No. 136 of 2024, adopting the OECD's Global Anti-Base Erosion (GloBE) Rules.

The regime applies to multinational enterprise groups with consolidated revenue of at least EUR 750 million in at least two of the four preceding fiscal years, and is intended to ensure a minimum effective tax rate of 15%. It is implemented through the Income Inclusion Rule ("**IIR**"), Domestic Minimum Top-up Tax ("**DMTT**"), and Undertaxed Payment Rule ("**UTPR**"), with IIR and DMTT effective from 1 January 2025 and UTPR from 1 January 2026.

Any top-up tax is payable within 15 months after the end of the relevant fiscal year, or 18 months for the first year of application. Further administrative and compliance requirements, including registration, filing, payment procedures, and audit and dispute processes, are set out in Directorate General of Taxes Regulation No. PER-6/PJ/2026.

2. Individual Income Tax

An individual is regarded as an Indonesian tax resident if: (i) they reside in Indonesia, (ii) are present for more than 183 days in any 12-month period, or (iii) are present in Indonesia during a tax year and intend to reside in Indonesia.

Progressive income tax rates apply:

- 5% for taxable income up to IDR 60 million;
- 15% for taxable income over IDR 60 million up to IDR 250 million;
- 25% for taxable income over IDR 250 million up to IDR 500 million;
- 30% for taxable income over IDR 500 million up to IDR 5 billion; or

- 35% for taxable income over IDR 5 billion.

A special facility is available for certain skilled foreign tax residents. Subject to the applicable criteria, eligible individuals may be taxed only on Indonesian-sourced income for their first four years of residency.

3. Withholding Taxes

Key withholding tax rates for payments to residents include:

- 15% on interest, royalties, and prizes/awards;
- 2% on most service fees;
- 10% final tax on rental of land and/or buildings; and
- 100% surcharge applies where the recipient does not have a tax ID (NPWP).

For payments to non-residents, a general withholding tax rate of 20% applies, subject to reduction or exemption under applicable tax treaties. Dividends received from an Indonesian company are non-taxable if received by:

- A resident individual who reinvests the dividends in Indonesia within the prescribed period; or
- A resident corporate taxpayer.

If a resident individual does not meet the reinvestment requirement, dividends are subject to a final income tax of 10%.

For payments to non-residents, a general withholding tax rate of 20% applies, subject to reduction or exemption under applicable tax treaties (see further below for the requirements to access treaty benefits).

4. Value-Added Tax ("VAT")

The statutory VAT rate is 12%. However, under Minister of Finance Regulation No. 131 of 2024, the effective rate applicable to most supplies of taxable goods or services, imports of taxable goods, and utilisation of intangible taxable goods or services from outside Indonesia is 11%. Exports of taxable goods and certain services are subject to a 0% VAT rate.

5. Other Taxes

In addition to the principal taxes outlined above, businesses in Indonesia may also be subject to a range of other taxes and duties, depending on the nature of their activities and transactions, including:

- Luxury goods sales tax;
- Land and buildings tax;
- Tax and duty on transfer of land and buildings;
- Import and excise duties; and/or
- Stamp duty.

6. Double Taxation Treaties

Indonesia has entered numerous double taxation treaties, which provide relief from double taxation, subject to applicable tax treaty conditions and documentation requirements. In order to qualify for accessing the tax treaty benefits, non-resident taxpayers must provide the Indonesian payers with valid proof of tax residence in the form of the Directorate General of Taxes' form (Form DGT) and/or an equivalent standard form issued by the competent tax authority in their country of residence that states, among others, statements of anti-tax treaty abuse, i.e., having economic substance, consistency of legal form with economic substance, independent management control, adequate business assets, sufficient skilled employees, active business activities, active business income, and representing the actual beneficial owner.



Immigration & Employment Regulations

Indonesia regulates the employment of foreign workers and local employees through a combination of immigration and labour laws. These regimes operate in parallel and should both be considered when establishing and operating a business in Indonesia.

1. Immigration

The employment of foreign workers in Indonesia is subject to specific regulatory requirements, including prior approval, visa arrangements, and ongoing compliance obligations.

Foreign Worker Utilisation Plan (RPTKA)

Before employing foreign workers, an Indonesian company must obtain approval for a Foreign Manpower Utilisation Plan (*Rencana Penggunaan Tenaga Kerja Asing* or "**RPTKA**"). The RPTKA specifies the number of expatriates approved to work, their positions, duration, and work locations. A compensation fund of US$100 per position/person/month is payable.

Abolition of IMTA

Under the current framework (Government Regulation No. 34 of 2021), the separate work permit (IMTA) has been abolished. Work authorisation is now integrated into the RPTKA regime.

Visas

Foreign nationals must obtain the appropriate visa depending on the purpose and duration of their stay:

- **Visitor visas:** For short-term activities (e.g., business visits, pre-investment, meetings, tourism).
- **Limited-stay visas:** For longer-term purposes (e.g., employment, investment, education, research, family reunification).

Sanctions may be imposed on both the foreign employee and the employer where the visa and stay permit used to enter Indonesia are not appropriate for the intended purpose. Such sanctions may be administrative and/or criminal in nature.

Stay Permits

Visitor stay permits and limited stay permits (up to 10 years) are available, depending on the visa category. A guarantor (individual or corporate) may be required.

Golden Visa

Indonesia has introduced the Golden Visa scheme, which combines a limited-stay visa, a stay permit, a re-entry permit, and related immigration facilities.

Golden Visas may be granted to foreign nationals engaging in capital investment activities, including:

- Foreign individuals intending to establish a company in Indonesia;
- Foreign individuals investing without establishing a company;
- Foreign individuals serving as directors or commissioners of Indonesian subsidiaries of offshore companies; and
- Foreign individuals acting as representatives of overseas parent companies.

Each category is subject to an investment requirement ranging from US$350,000 to US$50 million, and may entitle the applicant to a Golden Visa with a validity period of between five to 10 years.

Golden Visas may also be granted for other family members of a Golden Visa holder, including to:

- A spouse of a Golden Visa holder;
- Unmarried children under 18 years of age of a Golden Visa holder; and
- Parents joining a child of a Golden Visa holder.

In addition to investment-based pathways, Golden Visas may also be granted under alternative categories, including long-term residence arrangements such as the "Second Home" scheme.

The "Second Home" category applies to foreign nationals who intend to reside in Indonesia, including those who:

- Own residential property in Indonesia;
- Possess specialised expertise or recognised professional skills;
- Are internationally recognised figures; or
- Are aged 55 years or above.

Applicants must provide a statement of commitment evidencing either:

- Placement of funds of at least US$130,000 in an Indonesian state-owned bank; or
- Purchase of residential property (e.g., apartment or condominium unit) with a minimum value of US$1 million.

2. Employment Law

Employment in Indonesia is governed by statutory labour regulations that set out minimum standards for working conditions, employee protections, and employer obligations.

Legal Framework

Employment in Indonesia is primarily governed by the Labour Law (Law No. 13 of 2003, as amended by the Job Creation Law, Law No. 6 of 2023, and its implementing regulations).

Working Hours

- Seven hours per day / 40 hours per week (six-day work week); or
- Eight hours per day / 40 hours per week (five-day work week).

Overtime requires employee consent and must be compensated in accordance with statutory formulas. However, certain positions may be exempt from these requirements, particularly those involving responsibilities as decision-makers, planners, executors, and/or controllers of the company's operations, where working hours cannot be fixed or strictly limited and the employee receives higher remuneration.

Such exemptions must be expressly stipulated in the relevant employment documentation, including the employment agreement, company regulations, or collective labour agreement.

Minimum Wage

Indonesia applies a regional minimum wage system. The Jakarta provincial minimum wage for 2026 is IDR 5,729,876 per month. Higher sectoral minimum wages may apply to certain industries.

Types of Employment

- **PKWTT (permanent employment):** The standard arrangement for ongoing roles, with full statutory protections and severance entitlements.
- **PKWT (fixed-term employment):** Used for temporary, seasonal, experimental, or project-based work. The maximum duration is five years, including any extensions, after which the contract may not be extended further.
- **Outsourcing:** Non-core business functions may be outsourced to licensed service providers. The term non-core business, as referred to in Article 3(2) of Minister of Manpower Regulation No. 7 of 2026 includes:

  (a) cleaning services;

  (b) food and beverage provision;

  (c) security services;

  (d) provision of drivers and transportation for workers/labourers;

  (e) operational support services; and

  (f) supporting activities in the mining, oil and gas, and electricity sectors.
- **Independent contractors:** Genuine independent arrangements are not subject to labour law but may be reclassified as employment relationships if the relationship indicates subordination in nature.

Company Regulations and Collective Labour Agreements

Employers with at least 10 employees must adopt company regulations (*peraturan perusahaan*) setting out, among others, working conditions, health and safety standards, employee rights and obligations, and internal policies. These regulations must be approved by the relevant manpower authority.

Where employees are unionised, a collective labour agreement may apply instead.

Social Security (BPJS)

Indonesia operates a mandatory national social security system administered by the Social Security Agency (*Badan Penyelenggara Jaminan Sosial* or "**BPJS**"), which covers both employment-related benefits and health insurance.

Employers are required to register employees with BPJS and make the applicable contributions in accordance with statutory requirements, including with respect to foreign employees who work in Indonesia for a minimum period of six months.

Workplace Health and Safety

Employers are required to comply with occupational health and safety requirements under Indonesian manpower regulations. These obligations aim to ensure safe working conditions and the protection of employees in the workplace.

Occupational Safety Standards

Companies are expected to comply with applicable occupational safety and health standards, including:

- Provision of safe working conditions;
- Availability of appropriate safety equipment;
- Employee training and awareness programmes; and
- Implementation of procedures to prevent workplace accidents and occupational diseases.

Termination

Termination of employment must be based on lawful grounds and carried out in accordance with prescribed procedures.

Permanent employees (under PKWTT) are entitled to statutory severance benefits, which may include severance pay, long-service pay, and compensation of rights, calculated in accordance with applicable formulas.

Fixed-term employees (under PKWT) are entitled to end-of-service compensation upon expiry of the contract. In the event of early termination, the terminating party is generally required to pay compensation equal to the employee's salary for the remaining contract period.

Employees have the right to challenge termination through formal dispute resolution mechanisms. These processes typically begin with bipartite negotiations between the employer and employee, which must be completed within 30 days (unless extended by mutual agreement). If no settlement is reached, either party may refer the dispute to mediation before the relevant manpower authority, which will act as the mediator and issue a written recommendation. If such recommendation is rejected, the dispute may be escalated to the industrial relations courts.

Mother and Children Protection

Law No. 4 of 2024 regulates maternal and child welfare, including maternity leave, workplace facilities for mothers, and working hour adjustments for breastfeeding mothers.

Transfers of Undertakings

If a change of control results in less favourable employment terms, employees may request termination with severance entitlements. The target company must announce the proposed change at least 30 days prior to the relevant shareholders' meeting.

In addition, where an outsourced service is transferred to another service provider (i.e., outsourcing company) without any change to the nature of the service, employees assigned to that service may be entitled to continued employment. In such circumstances, their employment may not be terminated solely as a result of the change in service provider.

Child Labour

Employment of children (below 18 years) is generally prohibited, subject to limited exceptions under strict conditions.



Intellectual Property

Indonesia provides statutory protection for various forms of intellectual property through a registration-based system administered by the Directorate General of Intellectual Property ("**DGIP**") under the Ministry of Law. The principal categories of intellectual property rights, together with their key features, are summarised below:

Right	*Registration*	*Duration*	*Key Features*
Patent	Required (DGIP)	20 years from filing	Protects novel inventions with an inventive step and industrial applicability. Simple/utility patents are protected for 10 years. Early substantive examination is available.
Trademark	Required (DGIP)	10 years, renewable	Operates on a first-to-file basis. Protects distinctive signs capable of graphical representation. Registration typically takes approximately seven to 10 months.
Copyright	Automatic (recordation recommended)	70 years after author's death or 50 years after first publication for legal entities	Protects literary, artistic, musical, and audiovisual works. Recordation serves as preliminary evidence of ownership.
Industrial Design	Required (DGIP)	10 years	Protects the aesthetic/ornamental aspects of products (e.g., shape, configuration, composition of lines/colours).
Trade Secrets	No registration	Indefinite	Protects confidential information with commercial value, provided reasonable measures are taken to maintain its secrecy.
Layout Design of Integrated Circuits	Required (DGIP)	10 years	Protects original layout designs of integrated circuits.

1. Assignment and Licensing

Intellectual property rights may be assigned or licensed, subject to applicable regulatory requirements.

Recordation of assignments and licences with the DGIP is required for enforceability against third parties. Failure to record may limit their legal effect in disputes.

2. IP as Collateral

Under the Creative Economy Regulation, certain registered intellectual property rights (including patents) may be used as objects of fiduciary security (collateral), subject to applicable regulatory requirements.



Land Ownership

Indonesian land law recognises several categories of land rights, each with different purposes, eligibility criteria, and durations.

Foreign investors should carefully consider the appropriate form of land title, as direct ownership is restricted and certain rights are only available to Indonesian entities.

1. Land Title Types

The main categories of land rights are as follows:

Title	*Usage*	*Eligibility*	*Initial Period*	*Extension*	*Renewal*
HM or *Hak Milik* (Freehold)	Various (residential, commercial)	Indonesian citizens and certain Indonesian legal entities only	Indefinite	N/A	N/A
HGB or *Hak Guna Bangunan* (Right to Build)	Build and construct on the land	Indonesian citizens and entities (including PT PMA)	30 years	20 years	30 years
HP or *Hak Pakai* (Right to Use)	General use of the land	Foreign individuals, foreign entities, PT PMA	30 years	20 years	30 years
HGU or *Hak Guna Usaha* (Right to Cultivate)	Agriculture, plantation, fisheries, livestock	Indonesian citizens and entities (including PT PMA)	35 years	25 years	35 years
HPL or *Hak Pengelolaan Lahan* (Management Right)	Government-related development	Government agencies, state-owned enterprises	Indefinite	N/A	N/A

2. Strata Title (HMSRS)

Strata title properties (*Hak Milik atas Satuan Rumah Susun* or "**HMSRS**") are available for residential and mixed-use apartments. The Indonesian Constitutional Court (Decision No. 198/PUU-XXIII/2025) has mandated the enactment of legislation within two years to recognise and regulate non-residential strata units. Pending such legislation, the existing legal framework remains in force.

3. Restrictions on Foreign Individuals

Foreign individuals are subject to restrictions on land ownership. They may generally hold only limited land rights, including:

- HP for landed residential property; and
- Strata title units built on HGB or HP land.

Minimum price thresholds apply, which vary depending on the location of the property.

4. Rights Available to PT PMA Companies

A PT PMA is treated as an Indonesian legal entity for land law purposes and may directly hold certain land rights, including HGB, HGU, and HP; but it is not permitted to hold HM (freehold) title.

5. Land in Industrial Estates

Within industrial estates, land is typically structured through HGB titles.

The industrial estate developer usually holds a master HGB, which is subdivided into individual HGB titles for each plot acquired by investors.

In certain industrial estates, particularly those operated by state-owned enterprises or regional governments, the underlying land may be held under HPL. In such cases, investors typically enter into a land utilisation agreement with the estate manager, which allows them to use the land and enable the subsequent issuance of HGB over the HPL land.

6. Lease Agreements

As an alternative to purchasing land or property, foreign investors commonly lease office or commercial space under a commercial lease agreement.

Lease terms are generally negotiable and may be registered with the local land office. In practice, however, such registration is not yet widely implemented, due in part to variations in administrative readiness across land offices and confidentiality considerations.

Unless otherwise agreed, lease agreements terminate automatically upon expiry.

7. Serviced Offices

Virtual offices and serviced offices are increasingly used in major cities, offering flexible short-term arrangements with essential business facilities.

These arrangements generally confer a contractual right to occupy the premises, rather than a proprietary interest in the property.



Trade

Indonesia's trade and foreign exchange regime includes requirements on currency usage, cross-border transactions, and sector-specific regulations. Businesses engaging in international trade or financing should be aware of these rules, as well as applicable consumer and product regulations.

1. Currency Requirements

Under the Currency Law (Law No. 7 of 2011 as amended), Indonesian Rupiah must generally be used for transactions conducted within Indonesia.

However, statutory exemptions permit the use of foreign currency in specific circumstances, including:

- International trade transactions (export and import of goods);
- Cross-border financing where one party is domiciled outside Indonesia;
- Foreign currency bank deposits;
- Certain government-related transactions; and
- Banking activities in foreign currency under applicable regulations.

2. Language Law Compliance

Under the Language Law (Law No. 24 of 2009), agreements involving an Indonesian party must be executed in the Indonesian language. Where a foreign party is involved, the agreement may also be executed in the foreign party's language and/or English.

Although the law does not expressly provide that non-compliance renders an agreement invalid, parties commonly execute Indonesian and foreign language versions simultaneously as a prudent compliance measure.

Recent legal developments, including Supreme Court Circular Resolution No. 3 of 2023 and Constitutional Court decisions issued in 2025, have clarified that the absence of an Indonesian version does not automatically render an agreement null and void, particularly where the parties act in good faith.

3. Customs

The regulatory framework governing customs in Indonesia is set out under Indonesian Customs Law (Law No. 10 of 1995, as amended by Law No. 17 of 2006), along with its implementing regulations. The Directorate General of Customs and Excise ("**DGCE**") is the authority responsible for regulating cross-border movement of goods, collecting duties and taxes, and enforcing import-export compliance.

Key considerations for import and export activities include:

- Compliance with import and export restrictions and prohibitions;
- Accurate customs valuation declaration, including proper calculation of import and export duty liabilities;
- Proper HS Code classification based on the Indonesian Customs Tariff Book (*Buku Tarif Kepabeanan Indonesia* or BTKI); and
- Valid Certificate of Origin (COO), particularly when claiming FTA preferential tariffs.

Failure to comply with Indonesian Customs Law may range from administrative to serious offences such as smuggling or undervaluation. Key risks include substantial fines (from 100% up to 1,000% of underpaid duties), goods seizure, licence suspension, and potential criminal liability, including imprisonment.

Indonesia also provides various customs facilities to support businesses, particularly for manufacturing and export-oriented activities, including:

- Import duty exemptions for machinery and capital goods;
- Bonded zones allowing duty and tax suspension for export production;
- KITE facilities (*Kemudahan Impor Tujuan Ekspor*) for duty exemption or refunds on raw materials used for exported goods;
- Free Trade Zones with relief from import duties and taxes; and
- Preferential schemes such as MITA (*Mitra Utama Kepabeanan*) and internationally recognised AEO (Authorized Economic Operator), offering expedited clearance and reduced inspections for compliant companies.

4. Exchange Controls

Indonesia does not impose general exchange control restrictions. However, certain regulatory requirements apply:

- General prohibition on transferring Rupiah overseas or to a non-resident;
- Periodical reporting obligations to Bank Indonesia on foreign exchange activities; and
- Export proceeds retention requirements:
    - 100% for at least 12 months (non-oil and gas natural resources); and
    - 30% for at least three months (oil and gas).

5. Offshore Loan Requirements

Indonesian companies may obtain offshore loans, subject to prudential and reporting requirements imposed by Bank Indonesia, including:

- Mandatory reporting of offshore borrowings;
- Hedging requirement: at least 25% of the foreign-currency gap hedged for liabilities due within three to six months;
- Liquidity requirement: foreign currency assets of at least 70% of liabilities falling due within three months; and
- Minimum credit rating requirement of BB- (or equivalent).

6. Halal Regulatory Framework

Indonesia has introduced a comprehensive halal product assurance regime under the Halal Product Assurance Law (Law No. 33 of 2014 as amended by the Job Creation Law, Law No. 6 of 2023). This regime is administered by the Halal Product Assurance Agency (*Badan Penyelenggaraan Jaminan Produk Halal* or BPJPH).

The regime is being implemented in phases, initially covering food and beverages (including related materials and services) and progressively extended to other product categories. The requirement also applies to imported products distributed in Indonesia. Businesses must obtain either a halal certification for products and services falling within the scope of the regime or explicitly label products as non-halal where applicable. Non-compliance may result in regulatory exposure and limitations on market access.

7. Consumer Protection

Consumer protection is primarily governed by the Consumer Protection Law (Law No. 8 of 1999), which outlines consumer rights, business obligations, fair treatment requirements, and prohibited conduct including misleading advertising and unfair contract terms. Further, this law also emphasises providing accurate information, treating consumers fairly, and offering compensation for damages. Nonetheless, the rules and policies on consumer protection in Indonesia are fragmented and ever-changing, with sector-specific consumer protection regulations issued and enforced at different levels and by various authorities, including, for instance, the newly enacted Ministry of Trade Regulation No. 19 of 2026 on Electronic Commerce, which strengthens online platforms' accountability in verifying merchant information, regulating store labels, and addressing misleading or non-compliant content.

8. Free Trade Agreements

Indonesia is a party to 19 FTAs, PTAs, and CEPAs, which provide preferential market access for goods, services, and investment across a wide range of trading partners.



Merger Control

Merger control in Indonesia is part of the broader competition law regime, which is regulated to promote fair market practices and prevent anti-competitive conduct. In this context, businesses engaging in mergers, consolidations, or acquisitions of shares or assets (collectively, mergers) should consider merger control and notification requirements at an early stage.

1. Legal Framework

The Competition Law (Law No. 5 of 1999 as amended by the Job Creation Law, Law No. 6 of 2023), enforced by the Indonesia Competition Commission (*Komisi Pengawas Persaingan Usaha* or "**KPPU**"), prohibits businesses from engaging in mergers that may lead to monopolistic practices and/or unfair business competition. Accordingly, the law requires mergers meeting certain criteria to be notified to KPPU.

2. Merger Notification

Indonesia applies a merger control regime based on post-closing notification, with an option for voluntary pre-closing consultation.

Notification regime

- **Mandatory post-merger notification (commonly referred to as Notification):** Must be submitted within 30 business days from the legally effective date of the transaction. This is a non-suspensory regime.
- **Voluntary pre-merger notification (commonly referred to as Consultation):** Parties may seek KPPU's view before closing, but the obligation to file a Notification post-closing prevails even if a Consultation has been applied for.

Notification thresholds

A merger is notifiable if it meets all of the following criteria:

- Conducted between non-affiliated companies;
- Results in a change of control;
- Meets financial thresholds:
    - Combined Indonesian sales exceeding IDR 5 trillion; and/or
    - Combined Indonesian assets exceeding IDR 2.5 trillion (or IDR 20 trillion for bank-to-bank mergers); and
- Satisfies the local nexus requirement (i.e., both parties must have assets and/or sales in Indonesia).

Filing fees

The filing fee is 0.004% of the lower of the parties' Indonesian assets or sales, capped at IDR 150 million.

Assessment process

KPPU's assessment must be completed within 90 business days and may involve the following stages:

- **Preliminary assessment:** Determines whether the transaction may significantly affect market concentration; and

- **Comprehensive assessment:** Conducted if significant market concentration is identified, to assess whether there are indications of monopolistic practices or unfair competition.

If the assessment concludes there are indications of monopolistic practices or unfair competition from a transaction, KPPU may move to an adjudicative stage (**Commissioner Panel stage**), which could take up to 30 business days. At this stage, the burden of proof lies on KPPU to establish that the transaction will result in monopolistic practices or unfair competition.

Outcomes

There are three possible outcomes from KPPU's merger review process:

- **Unconditional clearance:** The transaction is approved without conditions, meaning KPPU has determined that it does not raise competition concerns.

- **Conditional clearance (subject to remedies):** The transaction is approved subject to the parties complying with certain conditions or remedies, which may include structural or behavioural measures to address identified competition issues.

- **Escalation to further examination for allegation of anti-competitive merger:** In this court-setting stage, the parties may be required to reverse or unwind the transaction if it is found to lead to monopolistic practices or unfair competition.

Penalties

- **Late notification:** IDR 1 billion per day of delay, capped at IDR 25 billion.

- **Anti-competitive merger:** prohibition and unwinding of the transaction; administrative fine from IDR 1 billion up to 50% of net profit or 10% of turnover from the relevant market during the violation period.

3. Proposed Amendments

Amendments to the Competition Law are currently under discussion. Proposed changes include:

- A potential shift from mandatory post-merger notification to mandatory pre-merger notification regime; and

- Expansion of merger control rules to cover the formation of joint ventures (currently not subject to notification unless they involve a share or asset acquisition).

As at the date of this guide, no formal enactment timeline has been confirmed.



Dispute Resolution

Indonesia offers multiple dispute resolution avenues, including court proceedings, arbitration, and sector-specific mechanisms. The choice of forum and governing law is an important consideration in structuring commercial arrangements.

1. Judicial System

Indonesia's judicial power is exercised by the Supreme Court (*Mahkamah Agung*), various lower courts, and the Constitutional Court (*Mahkamah Konstitusi*). Courts below the Supreme Court are organised by subject-matter jurisdiction:

- **General courts:** Civil and criminal matters.
- **Religious courts:** Family law matters for Muslims.
- **Military courts:** Cases involving military personnel.
- **Administrative courts:** Disputes involving government decisions.

In addition, specialised courts operate within the general court system, including:

- Commercial courts (bankruptcy, intellectual property, competition appeals);
- Labour courts (industrial relations);
- Tax courts;
- Corruption courts;
- Fishery courts;
- Juvenile courts; and
- Human rights courts.

E-Court System

The Supreme Court has implemented an e-court system for electronic filing, notification, and, with the parties' consent, remote hearings.

Court-Annexed Mediation

Parties are generally required to participate in court-annexed mediation before proceeding to trial. Mediation may also be conducted online with the parties' consent.

2. Arbitration

Arbitration is a commonly used dispute resolution mechanism in Indonesia, particularly for commercial disputes. Proceedings are typically administered by the Indonesian National Arbitration Board (*Badan Arbitrase Nasional Indonesia* or "**BANI**") under the Arbitration Law (Law No. 30 of 1999).

BANI 2025 Revised Rules

Key features of the 2025 BANI Rules:

- Multi-party and multi-contract arbitrations from the commencement of proceedings;
- Availability of emergency arbitration for urgent interim relief prior to the constitution of the arbitral tribunal; and
- Requirement for parties represented by foreign lawyers to appoint Indonesian counsel.

New York Convention

As a party to the New York Convention, Indonesia recognises and enforces international arbitration awards rendered in other member states.

To be enforceable, such awards must be registered with, and obtain an *exequatur* from, the Central Jakarta District Court. Recognition and enforcement may be refused if the award is contrary to Indonesian public order.

In practice, Indonesian courts have limited authority to grant interim measures in support of arbitration, and enforcement of arbitral interim relief may be uncertain.

Constitutional Court Clarification

In January 2025, the Constitutional Court clarified that international arbitration awards under the Arbitration Law must be rendered outside Indonesia. This clarification resolved prior ambiguity and strengthened legal certainty regarding enforceability.

3. Alternative Dispute Resolution Institution for the Financial Services Sector ("LAPS SJK")

The LAPS SJK provides mediation, arbitration, and binding opinion services for financial-related disputes under OJK supervision. This includes any disputes between financial service providers and consumers, as well as between institutions within the financial sector.

4. Criminal Law and Corporate Liability

Indonesia's criminal law framework has undergone significant reform. In January 2026, a new framework entered into force, comprising the Criminal Code (Law No. 1 of 2023), the Criminal Procedure Code (Law No. 20 of 2025), and the Criminal Sanctions Adjustment Law (Law No. 1 of 2026).

Key features include:

- Express recognition of criminal liability for legal entities;
- Corporate criminal sanctions including fines, licence revocation, and dissolution;
- Introduction of a Deferred Prosecution Agreement (DPA) mechanism for corporate offenders; and
- Restorative justice principles embedded in criminal proceedings.

5. Anti-Corruption

The Anti-Corruption Law (Law No. 31 of 1999, as amended) applies broadly to acts of corruption connected to Indonesia. Corporate liability may arise where the act benefits the corporation, was committed in accordance with company policy, or the corporation failed to take preventive measures.

6. Governing Law and Dispute Resolution Clauses

Parties are generally free to choose the governing law of their contracts, including foreign law, subject to the application of mandatory Indonesian law and public policy considerations.

Dispute resolution clauses may provide for Indonesian courts or arbitration (whether domestic or international), depending on the parties' preferences and the nature of the transaction.



Closing Down of a Business

The dissolution and winding up of a company in Indonesia are subject to specific legal requirements. Key considerations include:

- **Grounds for dissolution:** Including shareholder resolution, court order, revocation of business licence, or expiry of the company's period of establishment.
- **Liquidation procedures:** Appointment of a liquidator, settlement of obligations to creditors, distribution of remaining assets to shareholders.
- **Deregistration:** Notification to the Ministry of Law, cancellation of NPWP (which may trigger a tax audit by the authority for the past five open tax years), and closure of business licences through the OSS portal.
- **Employment termination:** Compliance with severance and termination procedures under the Labour Law.

The closure of a business in Indonesia involves complex legal, tax, and regulatory considerations. Specific legal and tax advice should be obtained before commencing any dissolution or winding-up process.

Assegaf Hamzah & Partners Indonesia

With offices in Jakarta and Surabaya, our associate firm Assegaf Hamzah & Partners has established itself as a major force locally and regionally, and is ranked as a top-tier firm in many practice areas.

We are a full service Indonesian law firm with a reputation for innovation and commercial acumen. Our lawyers have extensive first-hand experience representing a wide variety of blue-chip corporate clients, high net worth individuals, government institutions and major public enterprises. We cover a broad spectrum of businesses and industries, including financial services, manufacturing, technology, energy, plantations, forestry and natural resources.

Our lawyers are well known for their ability to provide cross-cutting advice that transcends rigid practice area specialisation to provide clients with comprehensive solutions. We work closely with highly regarded domestic and international law firms on a full range of legal and advisory services in Indonesian, English, Malay, Mandarin and Japanese.

Fast Facts

Full service firm with locally qualified lawyers

Considerable experience in contentious and non-contentious matters

Strong team with experience handling some of the biggest disputes in Indonesia

Indonesia Firm of the Year (7th consecutive year)

asialaw Awards 2025

Antitrust and Competition Law Firm of the Year, Construction and Real Estate Law Firm of the Year, Restructuring and Insolvency Law Firm of the Year, Equity Market Deal of the Year and M&A Deal of the Year

Asian Legal Business (ALB) Indonesia Law Awards 2025

Our Services

Banking & Finance
Capital Markets
Competition & Antitrust and Trade
Construction & Projects
Debt & Corporate Restructuring
Employment
Energy & Resources
Foreign Investment Approvals
General Corporate Commercial
Intellectual Property
InternationalTrade
Islamic Finance
Litigation & Dispute Resolution
Mergers & Acquisitions
Real Estate
Shipping & Aviation
Tax and Customs
Technology, Media & Telecommunications

Key Contacts

For further information, please contact the following Partners:



Angelica Ayu Maharani

PARTNER

T +62 21 2555 7815
angelica.maharani@ahp.id



Mita Kartohadiprodjo

PARTNER

T +62 21 2555 9972
mita.kartohadiprodjo@ahp.id

Our Regional Contacts

Cambodia

Rajah & Tann Sok & Heng Law Office

T +855 23 963 112 | +855 23 963 113
kh.rajahtannasia.com

China

Rajah & Tann Singapore LLP Representative Offices

Shanghai Representative Office
T +86 21 6120 8818
F +86 21 6120 8820

Shenzhen Representative Office
T +86 755 8898 0230
cn.rajahtannasia.com

Indonesia

Assegaf Hamzah & Partners

Jakarta Office
T +62 21 2555 7800
F +62 21 2555 7899

Surabaya Office
T +62 31 5116 4550
F +62 31 5116 4560
www.ahp.co.id

Lao PDR

Rajah & Tann (Laos) Co., Ltd.

T +856 21 454 239
la.rajahtannasia.com

Malaysia

Christopher & Lee Ong

T +603 2273 1919
F +603 2273 8310
www.christopherleeong.com

Myanmar

Rajah & Tann Myanmar Company Limited

T +951 9253750
mm.rajahtannasia.com

Philippines

Gatmaytan Yap Patacsil Gutierrez & Protacio (C&G Law)

T +632 8248 5250
www.cagatlaw.com

Singapore

Rajah & Tann Singapore LLP

T +65 6535 3600
sg.rajahtannasia.com

Thailand

Rajah & Tann (Thailand) Limited

T +66 2656 1991
th.rajahtannasia.com

Vietnam

Rajah & Tann LCT Lawyers

Ho Chi Minh City Office
T +84 28 3821 2673 | +84 28 3521 2832

Hanoi Office
T +84 24 3267 6127 | +84 24 3267 6128
vn.rajahtannasia.com

Rajah & Tann Asia is a network of legal practices based in Asia.

Member firms are independently constituted and regulated in accordance with relevant local legal requirements. Services provided by a member firm are governed by the terms of engagement between the member firm and the client.

This Update is solely intended to provide general information and does not provide any advice or create any relationship, whether legally binding or otherwise. Rajah & Tann Asia and its member firms do not accept, and fully disclaim, responsibility for any loss or damage which may result from accessing or relying on this Update.

Disclaimer

Rajah & Tann Asia is a network of member firms with local legal practices in Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Singapore, Thailand and Vietnam. Our Asian network also includes our regional office in China as well as regional desks focused on Brunei, Japan and South Asia. Member firms are independently constituted and regulated in accordance with relevant local requirements.

The contents of this publication are owned by Rajah & Tann Asia together with each of its member firms and are subject to all relevant protection (including but not limited to copyright protection) under the laws of each of the countries where the member firm operates and, through international treaties, other countries. No part of this publication may be reproduced, licensed, sold, published, transmitted, modified, adapted, publicly displayed, broadcast (including storage in any medium by electronic means whether or not transiently for any purpose save as permitted herein) without the prior written permission of Rajah & Tann Asia or its respective member firms.

Please note also that whilst the information in this publication is correct to the best of our knowledge and belief at the time of writing, it is only intended to provide a general guide to the subject matter and should not be treated as legal advice or a substitute for specific professional advice for any particular course of action as such information may not suit your specific business and operational requirements. You should seek legal advice for your specific situation. In addition, the information in this publication does not create any relationship, whether legally binding or otherwise. Rajah & Tann Asia and its member firms do not accept, and fully disclaim, responsibility for any loss or damage which may result from accessing or relying on the information in this publication.