

TaxFlash

December 2025 / No. 16



Page 1

Addition of pine resin and certain gold products as goods subject to Export Duty

Addition of pine resin and certain gold products as goods subject to Export Duty

Recently, the Minister of Finance (MoF) issued two regulations: PMK-68¹ and PMK-80², which add pine resin and certain gold products to the list of goods subject to Export Duty.

PMK-68 and PMK-80 stipulate that Export Duty is calculated based on a percentage of the Export Price (*ad valorem*) using the following formula:

$$\text{Export Duty rate} \times \text{Number of units of goods} \times \text{Export Price per unit of goods} \times \text{Currency exchange rate}$$

Pine resin

The Export Duty rate for pine resin products is 25%.

1. MoF Regulation No. 68 Year 2025 (PMK-68) dated 15 October 2025 and effective from 22 October 2025
2. MoF Regulation No. 80 Year 2025 (PMK-80) dated 9 December 2025 and effective from 23 December 2025

Certain gold products

The Export Duty rate for certain gold products ranges from 7.5% to 15%, depending on the type of products and its reference price:

No.	Description	Export Duty rate (%)	
		Reference price: USD2,800 to < USD3,200 per troy ounce	Reference price: ≥ USD3,200 per troy ounce
1	Dore in the form of lumps, ingots, cast rods and other forms	12.5	15
2	Gold or gold alloys in unwrought form, granules and other shapes, excluding dore	10	12.5
3	Gold or gold alloys in unwrought form in the form of lumps, ingots and cast bars, excluding dore	7.5	10
4	Minted bars	7.5	10



Your PwC Indonesia contacts

Abdullah Azis abdullah.azis@pwc.com	Gerardus Mahendra gerardus.mahendra@pwc.com	Peter Hohtoulas peter.hohtoulas@pwc.com
Adi Poernomo adi.poernomo-c@pwc.com	Hasan Chandra hasan.chandra@pwc.com	Raemon Utama raemon.utama@pwc.com
Adi Pratikto adi.pratikto@pwc.com	Hendra Lie hendra.lie@pwc.com	Raka Putra raka.putra@pwc.com
Adrian Hanif adrian.hanif@pwc.com	Hisni Jesica hisni.i.jesica@pwc.com	Riyadi riyadi.riyadi-c@pwc.com
Alexander Lukito alexander.lukito@pwc.com	Hyang Augustiana hyang.augustiana@pwc.com	Runi Tusita runi.tusita@pwc.com
Aman Santosa aman.santosa-c@pwc.com	Irene Satyanagara irene.satyanagara@pwc.com	Ryuji Sugawara ryuji.sugawara@pwc.com
Andrias Hendrik andrias.hendrik@pwc.com	Kianwei Chong kianwei.chong@pwc.com	Sukma Alam sukma.alam-c@pwc.com
Angeline angeline.angeline@pwc.com	Lukman Budiman lukman.budiman@pwc.com	Surendro Supriyadi surendro.supriyadi-c@pwc.com
Anton Manik anton.a.manik@pwc.com	Made Natawidnyana made.natawidnyana@pwc.com	Susetiyo Putranto susetiyo.putranto@pwc.com
Antonius Sanyojaya antonius.sanyojaya@pwc.com	Margie Margaret margie.margaret@pwc.com	Sutrisno Ali sutrisno.ali-c@pwc.com
Avinash Rao a.rao@pwc.com	Marlina Kamal marlina.kamal@pwc.com	Suyanti Halim suyanti.halim@pwc.com
Ay Tjhing Phan ay.tjhing.phan@pwc.com	Nicholas Sugito nicholas.sugito@pwc.com	Tjen She Siung tjen.she.siung@pwc.com
Brian Arnold brian.arnold@pwc.com	Nikolas Handradjid nikolas.handradjid@pwc.com	Turino Suyatman turino.suvatman@pwc.com
Dexter Pagayonan dexter.pagayonan@pwc.com	Novie Mulyono novie.mulyono@pwc.com	William Christopher william.christopher@pwc.com
Enna Budiman enna.budiman@pwc.com	Oki Octabiyanto oki.octabiyanto@pwc.com	Yessy Anggraini yessy.anggraini@pwc.com
Esa Perdana esa.perdana@pwc.com	Omar Abdulkadir omar.abdulkadir@pwc.com	Yuliana Kurniadjaja yuliana.kurniadjaja@pwc.com
Gadis Nurhidayah gadis.nurhidayah@pwc.com	Otto Sumaryoto otto.sumaryoto@pwc.com	Yunita Wahadaniah yunita.wahadaniah@pwc.com

www.pwc.com/id



PwC Indonesia



@PwC_Indonesia

If you would like to be removed from this mailing list, please reply and write UNSUBSCRIBE in the subject line, or send an email to id_contactus@pwc.com.

DISCLAIMER: This content is for general information purposes only and should not be used as a substitute for consultation with professional advisors.

© 2025 PwC Tax Indonesia. All rights reserved. PwC refers to the Indonesian member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.