



## Client Alert February 2026

### Reshaping Indonesia’s business landscape through Indonesian Standard Industrial Classification 2025

#### Indonesian Central Statistics Regulation Number 7 of 2025 regarding Indonesian Standard Industrial Classification

#### Background

On 18 December 2025, the Indonesian Central Statistics (*Badan Pusat Statistik* (BPS)) promulgated Regulation Number 7 of 2025 (BPS 7/2025) regarding Indonesian Standard Industrial Classification (*Klasifikasi Baku Lapangan Usaha Indonesia* (KBLI)). This regulation constitutes the most recent and comprehensive update to Indonesia’s national business activity classification system (i.e., KBLI 2025) and replaces BPS Regulation Number 2 of 2020 (BPS 2/2020) regarding KBLI (i.e., KBLI 2020).

KBLI 2025 forms part of BPS’ ongoing effort to modernize and refine Indonesia’s statistical and regulatory framework for classifying economic activities. The refinement process was undertaken through extensive internal coordination within BPS and consultations with relevant government institutions and stakeholders. In contrast to KBLI 2020, which aligned with the fourth revision of the International Standard Industrial Classification of All Economic Activities (ISIC Rev. 4), KBLI 2025 is harmonized with the fifth revision of the ISIC (ISIC Rev. 5) while at the same time adapting to Indonesia’s rapidly evolving economic landscape and the emergence of new business models.

## Overview

KBLI 2025 introduces several types of structural adjustments to refine the classification system. These include the addition of new codes through the splitting or consolidation of existing classifications, amendments to titles to clarify nomenclature, and improvements to descriptions to better define the scope of activities. The regulation also provides for the reallocation of activity codes from one subclass to another, as well as recoding within the same subclass when its internal structure changes, without altering the title, description, or scope of the affected code.

## Key substantive changes (non-exhaustive list)

In essence, the significant changes introduced under KBLI 2025, as compared to KBLI 2020, are as follows:

- **Information and communication category**

Compared to KBLI 2020, which classified all information and communication activities under a single category (Category J), KBLI 2025 now divides this sector into two distinct categories:

- Publishing, Broadcasting, and Content Production and Distribution Activities (Category J); and
- Telecommunications, Computer Programming, Consultancy, Computing Infrastructure, and Other Information Services Activities (Category K).

- **Crypto assets related activities**

KBLI 2025 incorporates activities related to crypto asset by explicitly accommodating them under several updated classifications, as follows:

- Proprietary Trading in Financial Markets (KBLI code: 64994), including the proprietary trading of crypto assets, typically undertaken for short-term profit-seeking purposes.
- Operation of Digital Financial Asset Exchanges (KBLI code: 66113), including the operation and provision of systems and/or facilities for crypto asset trading activities, as well as the preparation and submission of reports relating to such activities.
- Digital Financial Asset Brokerage (KBLI code: 66123), including activities that facilitate the trading of crypto assets, such as carrying out transactions on digital financial asset exchanges on behalf of other parties or customers.

- **Electric power generation**

In KBLI 2020, all electric power (regardless of the type of energy source) was classified under a single category of Electric Power Generation (KBLI code: 35111); however, KBLI 2025 introduces a clearer and more granular structure by separating electric power generation into two broad classifications, as follows:

- Electric Power Generation from Renewable Energy Sources (KBLI code: 35120), covering the operation of power generation facilities that produce electricity from renewable resources, including biofuel gas, hydropower, onshore and offshore wind power, solar photovoltaic power, as well as thermal, geothermal, tidal, wave, and ocean energy; and
- Electric Power Generation from Nonrenewable Energy Sources (KBLI code: 3511), which is further divided into two groups:
  - Electric Power Generation from Nonrenewable Energy Sources that Produces Emissions (KBLI code: 35111), covering power generation facilities powered by fossil fuels; and
  - Electric Power Generation from Nonrenewable Energy Sources that Does Not Produce Emissions (KBLI code: 35112), including power generation facilities powered by nuclear power, hydrogen, and ammonia.

- **Hosting and other related activities**

Distinct from KBLI 2020, KBLI 2025 provides a clearer and more comprehensive scope of activities under the Hosting and Other Related Activities (KBLI code: 63102). This group covers the provision of computing infrastructure and hosting services, as well as various related services supporting the digital data management and distribution activities, including the provision of cloud computing infrastructure (e.g., Infrastructure-as-a-Service and Platform-as-a-Service), hosting services (e.g., web hosting and streaming service hosting without managing or curating the content), and hosting application.

It also covers the provision of shared mainframe facilities (time sharing) to clients, rental of server space and network capacity in data centers (data center colocation), electronic storage of data and documents for restricted-access purposes, and other computer data storage services. However, this group does not cover data processing and entry activities performed upon the request of customers or clients, which fall under KBLI code: 63101.

- **Construction activities**

KBLI 2025 further differentiates between Conventional Building Construction (KBLI codes: 41011, 41012, 41013, 41014, 41015, 41016, 41017, 41018, and 41019) and Prefabricated Building Construction (KBLI code: 41020) within both residential and nonresidential building construction activities. Furthermore, compared to KBLI 2020 that explicitly separated Interior Decoration (KBLI code: 43304) and Exterior Decoration (KBLI code: 43305), KBLI 2025 now consolidates both interior and exterior decoration activities under the broader group of Building Construction Completion activities (KBLI codes: 43301, 43302, 43303, and 43309).

- **Industry activities**

Within industry activities, KBLI 2025 introduces several new commodities, such as Nitrogen Compounds and Nitrogen, Phosphate, and Potassium Fertilizers (KBLI code: 20121). KBLI 2025 also classifies factoryless goods production (FGP) as part of the same industrial category as direct manufacturing, provided that the entity exercises control over the production process and supplies critical intellectual property inputs, regardless of whether the producer supplies the raw materials. In addition, changes to industrial activities under KBLI 2025 are also related to adjustments in KBLI codes or revisions to KBLI titles.

### **Transition period**

All existing uses of KBLI by stakeholders must be adjusted to comply with the provisions of BPS 7/2025, no later than six months from the date of its promulgation.

## **Key takeaways**

- KBLI 2025 introduces significant substantive changes across various key sectors, among others:
  - The division of the Information and Communication category into two distinct classifications to reflect the growing complexity of digital economic activities;
  - The formal incorporation of crypto asset related activities, such as proprietary crypto trading, digital asset exchange operations, and brokerage services, into several dedicated KBLI classifications;
  - The restructuring of electric power generation categories based on the type of energy source, distinguishing between renewable and nonrenewable energy and further separating emission-producing and nonemission-producing facilities;
  - The clarification and expansion of the scope of Hosting and Other Related Activities, including cloud computing, data center colocation, time sharing, and other digital infrastructure services;
  - The differentiation between conventional and prefabricated building construction, as well as the consolidation of interior and exterior decoration activities into the Building Construction Completion category; and
  - The recognition of FGP within the same industrial category as direct manufacturing, along with adjustments to KBLI codes and titles within Industry Activities.

- As of the date of issuance of this client alert, several key regulatory instruments have not yet been aligned with KBLI 2025, including the Online Single Submission Risk-Based Approach administered by the Investment Coordinating Board (*Badan Koordinasi Penanaman Modal*), the tax holiday regulation and the current positive list, as well as the appendices to Government Regulation Number 28 of 2025 regarding Risk-Based Licensing Approach, which continue to refer to KBLI 2020.
- It is also important to consider the readiness of other relevant stakeholders, including notaries and the Ministry of Law, in implementing and accommodating the changes introduced by KBLI 2025.
- Stakeholders, including business actors, are granted a transition period of up to six months starting from 18 December 2025 to make the necessary adjustments to align with KBLI 2025.

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