

The Brief

Legal

ARTHADAYA
PARTNERSHIP

Indonesia's International Financial Centre: A New Legal and Regulatory Framework under Law 6/2026

14 October 2026

Industry - Capital Market, Financial Services & Banking

BACKGROUND

The Indonesian International Financial Center (*Pusat Finansial Internasional Indonesia* or “PFII”) is envisaged as a designated area with financial and administrative autonomy and certain legal particularities that accommodate international principles and standards. **PFII aims to strengthen Indonesia’s competitiveness as an international financial center, attract domestic and international financial-sector investment, promote financial innovation, and facilitate financing for the real economy and national strategic projects.** Its establishment is also intended to develop a globally competitive financial ecosystem while strengthening Indonesia’s economic sovereignty.

Legal Basis

Law 4/2026 (P2SK Law Amendment)

Law No. 4 of 2026 amends Law No. 4 of 2023 on Financial Sector Development and Strengthening (*Pengembangan dan Penguatan Sektor Keuangan* or “**Law 4/2026**”) by introducing Article 248A, which provides the statutory basis for establishing PFII. It envisages PFII as an area with financial and administrative autonomy and certain legal particularities that may adopt, incorporate, apply, and/or adapt international principles and standards. Law 4/2026 further mandates that the administration of PFII be governed by a separate law.

Art. 1 (98) of Law No. 4/2026 and Art. 248A Law 4/2026.

Law 6/2026 (PFII Law)

Law No. 6 of 2026 on the Indonesian International Financial Center (*Undang-Undang tentang Pusat Finansial Internasional Indonesia* or “**Law 6/2026**”) provides a dedicated legal framework governing the establishment, institutional structure, activities, and operation of PFII.

Establishment and Location

The Central Government shall establish PFII through a Government Regulation (*Peraturan Pemerintah* or “**GR**”) upon the proposal of the Minister of Finance. More than one PFII may be established within Indonesia, with each having its own institutional structure. The proposal must include at least the proposed location, capital, and feasibility study, provided that the proposed location is not within a Special Economic Zone (*Kawasan Ekonomi Khusus*).

Art. 3 Law 6/2026

Purpose

The establishment of PFII aims to strengthen Indonesia’s competitiveness as an international financial center and enhance national economic sovereignty, promote financial sector deepening and innovation, attract domestic and international investment, and facilitate financing for the real economy and national strategic projects. It also seeks to develop internationally competitive financial markets, digital finance, investment management, and commercial dispute-resolution services.

Art. 4 Law 6/2026

Regulatory Timeline



What’s Next?

Issuance of implementing regulations governing PFII’s institutional structure, financial regulation and supervision, licensing, business activities, facilities and incentives, dispute resolution, and operational arrangements.

PFII BUSINESS ACTIVITIES AND ECOSYSTEM

Scope of Business Activities

Business Actors (*Pelaku Usaha*) refer to individuals or business entities conducting business and/or activities in specified sectors within or from PFII. To carry out such activities, Business Actors may establish (i) business entities; (ii) business entities with legal personality; (iii) special purpose vehicles (SPVs) and/or trusts; and/or (iv) other legal entities as stipulated under PFII Council Regulations.

Art. 1 (12) jo. Art 7 of Law 6/2026.



Financial Sector Business Activities include: (i) banking; (ii) insurance; (iii) Sharia finance; (iv) capital markets, financial derivatives, and carbon exchanges; (v) pension funds; (vi) financing; (vii) venture capital; (viii) financial sector technological innovation; (ix) guarantee; (x) international commodity trading; (xi) bullion; (xii) trust fund management; (xiii) financial instrument management; (xiv) financial holding companies; (xv) money markets, foreign exchange markets, and derivative transactions; (xvi) family offices; (xvii) investment management; and (xviii) other financial sector business activities.

Art. 5 (1) (a) of Law 6/2026.



Financial Sector Supporting Business Activities include the provision of the following services: (i) public accountants; (ii) appraisers; (iii) notaries; (iv) legal consultants; (v) financial consultants; (vi) investment managers; (vii) tax consultants; (viii) actuaries; (ix) Islamic financial services experts; and (x) other financial sector supporting business activities.

Art. 5 (1) (b) of Law 6/2026.



Other Sector Business Activities include business activities in the following sectors: (i) transportation; (ii) accommodation; (iii) healthcare; (iv) waste management; (v) tourism; (vi) food and beverages; and (vii) other business activities as determined by the PFII Council.

Art. 5 (1) (c) of Law 6/2026.

Further Regulatory Framework

Further provisions concerning business activities within PFII shall be regulated under PFII Council Regulations, issued in coordination with relevant ministries and/or agencies.



In issuing such regulations, the PFII Council must consider PFII's role as a global center of financial excellence, including **energy transition and climate finance, a global carbon exchange, international and/or Sharia-compliant wealth management, and financing for critical mineral down streaming supply chains.**

Art. 5(2)–(3) of Law 6/2026.

International Islamic Finance Ecosystem



PFII develops a comprehensive, innovative, and attractive international Sharia financial ecosystem to strengthen the financial sector's contribution to the national economy and enhance international competitiveness. In developing such an ecosystem, PFII may adopt, incorporate, and apply internationally recognized Sharia financial principles, rules, and standards, with further provisions stipulated under PFII Council Regulations.

Art. 6 of Law 6/2026

PFII GOVERNANCE AND FINANCIAL REGULATION

Law 6/2026 establishes a distinct institutional and regulatory framework for PFII, comprising dedicated governing, operational, and financial supervisory authorities with specific powers and responsibilities.

Institutional Structure and Governance Arrangements in PFII

The President delegates the authority to manage PFII to the Governor of PFII, who is directly accountable to the President.

- The PFII Advisory Board (*Dewan Pertimbangan PFII* or “**PFII Advisory Board**”) is chaired by the Minister of Finance and comprises the Governor of Bank Indonesia (*Bank Indonesia* or “**BI**”), the Chairperson of the Financial Services Authority (*Otoritas Jasa Keuangan* or “**OJK**”), the Chairperson of the Indonesia Deposit Insurance Corporation (*Lembaga Penjamin Simpanan* or “**LPS**”), and the Head of the Financial Transaction Reports and Analysis Center (*Pusat Pelaporan dan Analisis Transaksi Keuangan* or “**PPATK**”).
- The PFII Advisory Board may provide policy recommendations on PFII's competitiveness, financial sector development, investment, fiscal risk mitigation, governance, and other matters of national interest, which must be considered by the PFII Council in formulating strategic policies.

Art. 10–12 of Law 6/2026.

PFII Council, LP PFII, and LPJK PFII: Roles and Responsibilities

The PFII Council (*Dewan PFII*) is a sui generis governing body, chaired by the Governor of PFII and comprising the Heads of the PFII Management Institution (*Lembaga Pengelola PFII* or “**LP PFII**”) and the PFII Financial Services Supervisory Institution (*Lembaga Pengawas Jasa Keuangan PFII* or “**LPJK PFII**”), together with up to 4 (four) qualified members from the public.

- The PFII Council determines strategic policies, issues PFII Council Regulations, approves annual work plans and budgets, and oversees LP PFII and LPJK PFII.
- LP PFII manages PFII's operations and regulates and supervises other non-financial business sectors, while LPJK PFII regulates and supervises financial and supporting financial services activities; both institutions exercise their statutory powers independently, notwithstanding the PFII Council's oversight.

Art. 13–16, 18, 21, 29, and 31 of Law 6/2026.

Financial Regulatory and Supervisory Framework and Market Safeguards

- LPJK PFII serves as an independent financial regulatory authority, empowered to issue regulations, grant and revoke licenses, conduct supervision and examinations, protect consumers, impose administrative sanctions, and maintain financial system stability within PFII.
- LPJK PFII coordinates with relevant domestic and international authorities, including the Ministry of Finance (*Kementerian Keuangan* or “**MoF**”), BI, OJK, LPS, and PPATK, to support the effective exercise of its regulatory and supervisory functions.
- Financial businesses operating within PFII are subject to domestic market ring-fencing restrictions, including prohibitions on (i) accepting deposits originating from outside PFII within Indonesia, (ii) selling financial products to such domestic market without approval from the competent authority, (iii) opening rupiah-denominated accounts unless otherwise permitted, and (iv) extending domestic loans outside PFII except for qualifying foreign-currency corporate loans.
- Violations of such restrictions may result in administrative sanctions, including written warnings, business restrictions or suspension, dismissal of management, administrative fines, and revocation of licenses.

Art. 8–9 and 29–31 of Law 6/2026.

SPECIAL LEGAL FRAMEWORK IN PFII

Use of Language

English is designated as the language used within PFII, including for decisions, policies, contracts, and judicial proceedings.

Art. 66 & Elucidation of Article 66 of Law 6/2026

Special Legal Regime

PFII and all activities conducted within PFII are generally subject to Indonesian law, with specific exceptions and the flexibility to adopt international legal principles and standards.

a Exceptions to Indonesian Law

PFII and its activities are subject to Indonesian law, except for: (i) Indonesian civil and business law provisions; and (ii) guidelines, and other provisions established by the PFII Council in consultation with relevant ministries and/or institutions.

b Adoption of International Legal Principles

PFII regulations may adopt, incorporate, apply, or adapt legal principles, jurisprudence, international commercial law, international financial center practices, international standards, and principles of fairness and reasonableness (incl. common law principles).

Art. 67 (1) – (3) & Elucidation of Article 67(3) of Law 6/2026

Business Licensing and Jurisdiction

Business activities originating from PFII may only be conducted by authorised PFII Business Operators, subject to the following provisions:

a Territorial Limitation

Licenses issued by PFII authorities do not authorise Business Operators to conduct business activities outside PFII within Indonesia.

b Cross-Border Activities

Business Operators may conduct cross-border activities from PFII with parties outside PFII, provided that such activities comply with applicable PFII regulations and generally applicable Indonesian laws.

Art. 68 (1) – (3) of Law 6/2026

Foreign Currency Transaction

Business activities within PFII shall be conducted in foreign currencies, except for supporting operational transactions and daily activities, which may use Indonesian Rupiah.

Art. 69 (1) of Law 6/2026

Capital Mobility and Repatriation

Business Operators are guaranteed the right to transfer and repatriate foreign exchange, capital, funds, profits, dividends, interest, investment proceeds, assets, and other payments without delay. Foreign exchange controls, capital restrictions, and similar requirements applicable outside PFII shall not apply, unless otherwise stipulated by PFII Council Regulations.

Art. 69 (2) – (3) of Law 6/2026

Regulatory Compliance

PFII business activities remain subject to requirements concerning anti-money laundering, counter-terrorism financing, counter-proliferation financing, beneficial ownership transparency, access to financial information for tax purposes, and information exchange under international agreements..

Art. 69 (4) of Law 6/2026

Financial Instruments and Transactions

Registered Business Operators may undertake financial transactions involving equities, bonds, interest rates, credit, commodities, foreign currencies, and other underlying assets, including investment management arrangements, derivatives, and related financing facilities.

Art. 70 (1) – (5) of Law 6/2026

Trading Mechanisms and Regulatory Oversight

Financial transactions may be conducted through exchanges, over-the-counter (OTC) markets, or other mechanisms regulated by LPJK PFII. LPJK PFII Regulations may govern financial instruments, investment products, derivatives, digital assets, trading platforms, and related licensing requirements, in coordination with relevant ministries and/or institutions.

Art. 70 (6) – (8) of Law 6/2026

PFII DISPUTE RESOLUTION: ARBITRATION AND COURT

- To establish PFII as an international-standard commercial dispute resolution center, Law 6/2026 provides for the establishment of the PFII Arbitration Institution (*Lembaga Arbitrase PFII* or “**PFII Arbitration Institution**”) by the PFII Council. The Arbitration Institution is authorized to conduct arbitration, mediation, conciliation, expert determination, and other forms of alternative dispute resolution.
- Parties may submit their disputes to the PFII Arbitration Institution based on mutual agreement. The PFII Court has no jurisdiction over disputes involving parties bound by an arbitration agreement or parties who have agreed to resolve their disputes through the PFII Arbitration Institution. Further provisions concerning the PFII Arbitration Institution shall be regulated under PFII Council Regulations.

Art. 4 (j) and Art. 35-37 of Law 6/2026.

PFII Arbitration Institution



Authority

PFII Court

- The PFII Court (*Pengadilan PFII*) is a special court within Indonesia's general court system. It independently manages case administration, registry operations, budgets, staffing, technology systems, facilities, judgment enforcement administration, execution, and other non-judicial matters.
- In examining and deciding cases, PFII Court judges adopt, incorporate, apply, and/or adapt international principles and standards, including those applied in other international financial centers.
- The PFII Court comprises courts of first instance and appeal. Decisions, orders, and determinations at the appellate level are not subject to cassation, judicial review, or other further legal remedies.

- The PFII Court has special and exclusive jurisdiction to examine, adjudicate, and decide cases involving: (i) business activities within PFII; (ii) contracts performed or to be performed wholly or partly within PFII; (iii) the granting of tax facilities within PFII; (iv) events or transactions occurring within PFII; (v) bankruptcy and restructuring of Business Actors established or registered within PFII; (vi) disputes that parties agree to submit to the PFII Court; (vii) decisions, actions, or omissions of the PFII Council, LP PFII, and LPJK PFII; and (viii) other civil matters arising within PFII.
- The PFII Court also handles the recognition and enforcement of arbitral awards issued by the PFII Arbitration Institution or international arbitral tribunals in specified business, contractual, and transaction-related matters, as well as disputes concerning the interpretation, application, scope, and effect of PFII institutional regulations and the Court's jurisdiction.
- A PFII Court decision refusing the recognition and enforcement of an international arbitral award involving national interests may be challenged through cassation before the Supreme Court (*Mahkamah Agung*).
- Criminal cases arising within PFII remain under the jurisdiction of district courts, with restorative justice mechanisms prioritized in accordance with applicable laws and regulations.

Art. 39 of Law 6/2026.

Art. 38, 39 (7), 39 (12), and 40 of Law 6/2026.

PFII COURT COMPOSITION, PROCEDURE, SUPPORT AND TAX FACILITIES

Composition of the PFII Court



- 1 The PFII Court consists of a chief judge, deputy chief judge, judges, secretary, registrar, and bailiff. The chief and deputy chief judges are appointed by the President from candidates proposed by the PFII Council through the Chief Justice of the Supreme Court (*Ketua Mahkamah Agung*), while judges are proposed by the chief judge and appointed by the President.
- 2 The Court's judges comprise Supreme Court justices and ad hoc judges, who may be Indonesian or foreign nationals. Ad hoc judges may serve for a fixed term or be appointed for specific cases, with foreign ad hoc judges appointed for specific cases required to obtain registration from the PFII Council.
- 3 Supreme Court justices assigned to the PFII Court must possess expertise in international commercial law, financial law, banking, capital markets, insolvency, taxation, technology law, international civil matters, arbitration, and/or other relevant fields.
- 4 Ad hoc judges must meet specific qualifications, including a minimum age of 40 years, relevant legal expertise, physical and mental fitness, integrity, good international reputation, English proficiency, and applicable criminal-record requirements. Fixed-term ad hoc judges serve for five years, renewable once.

Art. 41-43 of Law 6/2026.

Procedure and Remedies



- 1 Cases at first instance are heard by three judges, while appeals are heard by three or five judges, with at least one Supreme Court justice serving on each panel.
- 2 Decisions, determinations, and orders of the PFII Court at the appellate level are generally not subject to cassation, judicial review, or other further legal remedies. However, a specific cassation mechanism applies to refusals to recognize and enforce international arbitral awards involving national interests.
- 3 The PFII Court may establish rules governing expedited, summary, and ordinary proceedings, interim measures, electronic case management, evidentiary procedures, remote hearings, and confidentiality orders. Further procedural rules are established by the chief judge with the approval of the Chief Justice of the Supreme Court.

Art. 39(3), 39(9)–(12), and 44(1), (5)–(7) of Law 6/2026.



Enforcement and Funding

- 1 PFII Court decisions and orders, and arbitral awards recognized by the Court, may be enforced throughout Indonesia. The Court may issue execution, attachment orders, freezing orders, conservatory attachment orders, and interim protective measures.
- 2 The PFII Court may cooperate with Indonesian and foreign courts on judicial assistance, taking of evidence, bankruptcy proceedings and cross-border dispute resolution.
- 3 The PFII Court's budget comes from LP PFII, must be adequate for independent judicial and administrative functions, and must be managed transparently and accountably. Judges' financial rights and facilities are set by PFII Board Regulation.

Art. 44(2)–(4) and Art 45 of Law 6/2026.



Government Support

The Central and Regional Governments support the operation of PFII, including: (iv) provision of infrastructure; (ii) formulation and adjustment of spatial plans; (iii) energy; (iv) telecommunications; (v) human resources development; (vi) management of the environment, waste, water, sewage and drainage; (vii) security; and (viii) other forms of support.

Art. 46 of Law 6/2026.



Tax Facilities

- 1 Tax facilities are provided to eligible Business Actors, qualifying Indonesian and foreign financial-sector experts, foreign ad hoc judges, non-resident taxpayers investing in PFII, LP PFII, and LPJK PFII. Such facilities cover income tax, value-added tax, luxury goods sales tax, and customs duties.
- 2 Income tax facilities apply for 50 years to core financial-sector activities and investments by non-resident taxpayers, while shorter periods apply to supporting sectors, other sectors, LP PFII, and LPJK PFII. Incentives include corporate income tax reductions, a 0% final tax rate, and specified tax exemptions, subject to applicable requirements.

Art. 47-55 of Law 6/2026.

TAX FACILITIES AND INCENTIVES FOR BUSINESS OPERATORS

INCENTIVE PERIOD

50 Years

For qualifying income tax facilities

CORPORATE INCOME TAX

100%

Reduction for eligible activities

FINAL INCOME TAX

0%

For qualifying professional & judge

Tax and Customs Facilities

No.	Aspect	Description	Reg.
1	Income Tax Incentive Period	Qualifying financial sector activities and investments by non-resident taxpayers may benefit from income tax facilities for 50 years, while shorter periods apply to other eligible activities and institutions. Such facilities are subject to applicable income-source and eligibility requirements.	Art. 48 (2) – (4)
2	Foreign-Sourced Income Tax Exemption	Eligible Business Operators and foreign financial sector professionals may receive income tax exemptions on qualifying foreign-sourced income.	Art. 50
3	Corporate Income Tax Reduction	Eligible Business Operators and designated PFII institutions may receive a 100% corporate income tax reduction, subject to applicable international tax commitments.	Art. 51
4	Individual Income Tax Facilities	A 0% final income tax rate applies for a specified period to qualifying professionals and ad hoc judges. Certain foreign nationals registered with PFII family offices and holding Golden Visas may also qualify for special tax residency treatment, subject to statutory conditions	Art. 52 – 53
5	Withholding Tax Exemption	Exemptions from income tax withholding or collection may apply to qualifying investment income earned by non-resident taxpayers and certain luxury residential property transactions.	Art. 54
6	VAT and Luxury Goods Sales Tax Facilities	VAT non-collection and luxury goods sales tax exemptions may be available for qualifying goods, services, imports, and residential properties.	Art. 56 – 59
7	Customs and Other Tax Facilities	Import duty exemptions apply to qualifying goods for PFII development. Special tax treatment also applies to inheritances meeting PFII family office requirements and certain asset transfers for LP PFII's initial capital funding.	Art. 60 - 62



Tax Administration and Compliance

Business Operators, financial sector professionals, and other relevant parties remain subject to applicable tax and customs administration, bookkeeping, reporting, and compliance obligations.

Art. 63 of Law 6/2026.



Revocation of Facilities and Sanctions

Non-compliance with eligibility requirements may result in revocation of tax facilities, repayment of previously utilised incentives, and applicable tax or customs sanctions.

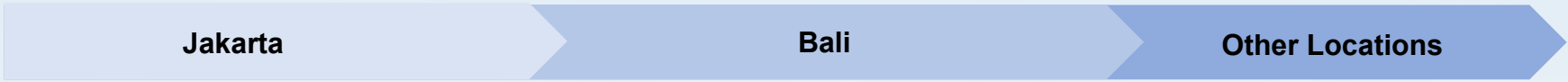
Art. 64 of Law 6/2026.

Special Non-Fiscal Facilities and Compliance Requirements

No.	Aspect	Description	Reg.
1	Immigration and Residency Facilities	Special immigration, residency, residence permit, and Golden Visa facilities may be granted to eligible Business Operators, professionals, and other qualifying parties within PFII.	Art. 65 (1) (a), (d) – (f)
2	Employment Facilities	Special employment-related facilities may be provided to support the engagement of qualified professionals and international expertise within PFII.	Art. 65 (1) (b)
3	Business Licensing Facilities	Special licensing facilities may be provided to facilitate business establishment and operations within PFII.	Art. 65 (1) (c)
4	Implementing Regulations	Detailed provisions governing special non-fiscal facilities shall be established through PFII Council Regulations, in coordination with relevant ministries and/or government institutions.	Art. 65 (2) – (3)

IMPLEMENTATION OF LAW 6/2026

Operational Progress



UU No. 6/2026 has moved PFII into its establishment phase, with **Jakarta designated as the initial operating base** using existing infrastructure, while **Bali is being developed s the longer-term financial centre location**, with potential expansion to other locations.

The transition is expected to take 2–3 years, supported by identified Danantara assets, including a Jakarta site, and international expertise such as Dubai International Financial Centre (DIFC) to develop PFII’s business model and infrastructure.

Source: https://nasional.kontan.co.id/news/pfii-masuki-masa-transisi-23-tahun-operasional-awal-digelar-di-jakarta#goog_rewarded

Regulatory Alignment



As of October 2026, the Government **has not yet completed the implementing framework**. The Ministry of Law is currently overseeing the formulation and harmonisation of PFII-related regulations, with particular attention to ensuring that the PFII’s special legal regime remains integrated with the national legal system and does not create conflicting or overlapping norms.

The regulatory work is expected to support the institutional structure already announced by the Government, including the PFII Management Agency, PFII Financial Services Supervisory Agency, PFII Court under the Supreme Court, and PFII Arbitration Institution. The statutory deadline for establishing the implementing regulations is **19 February 2027**.

Art. 72 of Law 6/2026.

Investor Readiness

Investor interest has already been actively tested, with Danantara engaging international investors and family offices in Bali. In August 2026, a PFII forum in Nusa Dua attracted 110 participants from Asia against 70 invitations, with the Government reporting positive investor responses.

Danantara is also targeting Dubai and other international financial centres as potential sources of capital, while being positioned as an initial investor in PFII. Government estimates indicate potential global investment inflows of approximately Rp300–500 trillion, with PFII designed to accommodate 17 types of financial institutions and six supporting businesses.

Sources: <https://finance.detik.com/berita-ekonomi-bisnis/d-8621098/rosan-ungkap-respons-110-investor-global-soal-pfii> and <https://www.cnbcindonesia.com/market/20260708174821-17-749253/pemerintah-ri-target-dana-investor-masuk-pfii-bisa-mencapai-rp-500-t>

70

Invitations for PFII forum

110

Total forum participants

Rp300–500T

Estimated potential inflows

KEY TAKEAWAYS AND IMPLICATIONS

01 - Background

PFII is established under Law 4/2026 as a territory with financial and administrative autonomy and certain legal specificities. Law 6/2026 provides its detailed legal framework, aiming to strengthen Indonesia's competitiveness as an international financial centre, attract investment, and support financial-sector and real-sector development.

02 - Business Activities and Ecosystem

PFII accommodates a broad range of financial, financial supporting, and other business activities through various business structures, including SPVs and trusts. Its regulatory framework also provides flexibility for Business Actors to adopt various legal structures, while delegating further regulatory arrangements to the PFII Council.

The development of PFII is directed toward establishing a globally competitive financial center, particularly in energy transition and climate finance, international wealth management, and critical mineral downstream financing.

03 - PFII Governance And Financial Regulation

The PFII framework establishes a distinct institutional structure separating strategic governance, operational management, and financial supervision, while maintaining regulatory independence, coordination with national authorities, and ring-fencing restrictions to safeguard Indonesia's domestic financial market. The establishment of LPJK PFII introduces a dedicated financial regulatory and supervisory regime within PFII, without eliminating the role of existing national authorities.

04 - Special Legal Framework in PFII

PFII establishes a distinct legal framework incorporating international legal principles and providing flexibility in foreign currency transactions, capital repatriation, and financial instruments. This framework is intended to facilitate cross-border financial activities while maintaining regulatory safeguards and territorial licensing restrictions.

05 - Tax Facilities and Special Incentives

Law No. 6 of 2026 introduces substantial fiscal and non-fiscal incentives, including long-term income tax facilities, corporate tax reductions, and special immigration, employment, and licensing arrangements. These incentives aim to attract international investors, financial institutions, and skilled professionals, although their implementation remains subject to eligibility requirements, regulatory compliance, and further implementing regulations.

06 - PFII Dispute Resolution: Arbitration and Court

Law No. 6 of 2026 establishes the PFII Arbitration Institution and PFII Court as distinct dispute resolution mechanisms for international commercial disputes. While arbitration operates based on the parties' agreement, the PFII Court exercises special and exclusive jurisdiction within Indonesia's judicial system under the Supreme Court, supported by specialized procedures and enforcement mechanisms.

07 - PFII Court Composition, Procedure, Support and Tax Facilities

The PFII Court is supported by specialized judges, flexible procedural rules, and dedicated funding to ensure effective and independent dispute resolution. Government support and long-term tax incentives further strengthen PFII's institutional framework and attractiveness as an international financial centre.

08 - Implementation of Law 6/2026

As of October 2026, PFII has entered its establishment phase, with Jakarta serving as the initial operating base and Bali being developed as the longer-term financial-centre location. The implementing framework remains under development and is expected to be completed by 19 February 2027, alongside ongoing efforts to attract international investors and establish PFII's institutional and regulatory ecosystem.

We will continue to follow the developments on this topic and provide additional information as it becomes available. If you have any questions on this topic, please contact:



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