

**Table 1 - Current applicable scheme**

The Indonesian government has announced a revision to the export levy scheme, effective from 17 May 2025. Under the new policy, a fixed 10.0% export levy (compared to 7.5% earlier) will be applied to the CPO reference price as published by the Indonesian government, without any upper or lower limit. This replaces the previous system of incremental levy increases. The export tax scheme will remain the same, continuing with its existing sliding scale and capped upper and lower price bands per 50 USD/tonne.

| APPLICABLE SCHEDULE AS FROM 17/05/2025 |       |               |     |                    |
|----------------------------------------|-------|---------------|-----|--------------------|
| CPO reference price in USD             |       |               |     |                    |
| From                                   | To    | Levy (10.0%)* | Tax | Total levy and tax |
| 0                                      | 680   | 68            | 0   | 68                 |
| 681                                    | 730   | 73            | 3   | 76                 |
| 731                                    | 780   | 78            | 18  | 96                 |
| 781                                    | 830   | 83            | 33  | 116                |
| 831                                    | 880   | 88            | 52  | 140                |
| 881                                    | 930   | 93            | 74  | 167                |
| 931                                    | 980   | 98            | 124 | 222                |
| 981                                    | 1 030 | 103           | 148 | 251                |
| 1 031                                  | 1 080 | 108           | 178 | 286                |
| 1 081                                  | 1 130 | 113           | 201 | 314                |
| 1 131                                  | 1 180 | 118           | 220 | 338                |
| 1 181                                  | 1 230 | 123           | 240 | 363                |
| 1 231                                  | 1 280 | 128           | 250 | 378                |
| 1 281                                  | 1 330 | 133           | 260 | 393                |
| 1 331                                  | 1 380 | 138           | 270 | 408                |
| 1 381                                  | 1 430 | 143           | 280 | 423                |
| 1 431                                  | 1 480 | 148           | 288 | 436                |

\*Calculated at the top of band

**Table 2 - Comparison of old and new export levy scheme**

| CPO reference price in USD |           | Scheme            |                 | Difference |
|----------------------------|-----------|-------------------|-----------------|------------|
| From                       | To        | New levy (10.0%)* | Old levy (7.5%) |            |
| 0                          | 680       | 68                | 51              | 17         |
| 681                        | 730       | 73                | 55              | 18         |
| 731                        | 780       | 78                | 59              | 20         |
| 781                        | 830       | 83                | 62              | 21         |
| 831                        | 880       | 88                | 66              | 22         |
| 881                        | 930       | 93                | 70              | 23         |
| 931                        | 980       | 98                | 74              | 25         |
| 981                        | 1 030     | 103               | 77              | 26         |
| 1 031                      | 1 080     | 108               | 81              | 27         |
| 1 081                      | 1 130     | 113               | 85              | 28         |
| 1 131                      | 1 180     | 118               | 89              | 30         |
| 1 181                      | 1 230     | 123               | 92              | 31         |
| 1 231                      | 1 280     | 128               | 96              | 32         |
| 1 281                      | 1 330     | 133               | 100             | 33         |
| 1 331                      | 1 380     | 138               | 104             | 35         |
| 1 381                      | 1 430     | 143               | 107             | 36         |
| 1 431                      | and above | 148               | 111             | 37         |

\*Calculated at the top of band