

Bali Yoga Retreat Legal Checklist

A practical pre-retreat compliance list for foreign hosts and teachers (September 2026).

From the guide: [How to Legally Hold Yoga Retreats in Bali](#)

1. Choose your hosting path

- ☐ Decide whether you will book a licensed venue or local organizer, partner with a genuine local PT, or set up your own PT PMA.
- ☐ If using a local partner, confirm they are genuinely involved (no nominee arrangement).
- ☐ If setting up a PT PMA, plan for paid-up capital of IDR 2.5 billion (12-month lock-up) and a total investment plan above IDR 10 billion per 5-digit KBLI per location.
- ☐ Register the business through the OSS system and confirm the correct KBLI codes for your retreat activity.

2. Visas and work permits

- ☐ Confirm no foreign teacher will teach or host on a C1 or C2 visit visa.
- ☐ Secure an E23 Work KITAS (with RPTKA approval) for each foreign instructor or on-the-ground organizer who will work during the retreat.
- ☐ Do not assume an E28A Investor KITAS allows hands-on teaching.
- ☐ Check passport validity (typically 18+ months remaining for a one-year stay permit).
- ☐ Start company and visa setup several months before the retreat date.

3. Tax and payments

- ☐ Register for an NPWP (tax ID) if you are running your own Indonesian entity.
- ☐ Check whether PKP/VAT registration applies (generally once turnover exceeds IDR 4.8 billion).
- ☐ Plan for withholding tax on payments to foreign instructors or overseas suppliers (Article 26).
- ☐ Collect participant fees through the licensed Indonesian company, not as an individual.

4. Venue, land use, and event permits

- ☐ Confirm the venue has the right zoning and land-use approvals (PKKPR/KKKPR, PBG, SLF where required).
- ☐ Check whether your retreat size or location needs additional event permits or an environmental assessment (AMDAL).
- ☐ Coordinate with village or subdistrict officials for outdoor or temporary structures.

5. Insurance and contracts

- ☐ Arrange liability insurance and professional indemnity cover for instruction.
- ☐ Recommend or require travel insurance for participants.

- ☐ Prepare client agreements for participants, instructors, and vendors.

6. Local laws and logistics

- ☐ Block Nyepi (Day of Silence) for arrivals, departures, and outdoor sessions (next observed 8 March 2027).
- ☐ Respect temple rules, noise limits after 10 PM, and local cultural norms.
- ☐ Source retreat props locally where possible (incoming shipment de minimis is only about USD \$3).
- ☐ Book a consultation with an Indonesia-based immigration and tax lawyer before you confirm dates.

This checklist is a planning aid, not legal advice. Visa categories, capital thresholds, and enforcement priorities change. Confirm current requirements with qualified counsel in Indonesia before you sell places or fly teachers in.



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Full guide: How to Legally Hold Yoga Retreats in Bali