

**ONE HUNDRED PERCENT (100%) EXEMPTION FROM  
DUTY FOR ACQUISITION OF RIGHTS TO LAND AND  
CONSTRUCTION ON SALE AND PURCHASE OR  
GRANT OF NEW RIGHT FOR THE FIRST TIME AND/  
OR 0% (ZERO PERCENT) DUTY FOR ACQUISITION  
OF RIGHTS TO LAND AND CONSTRUCTION ON  
INHERITANCE OR GRANT BASED ON WILL  
TESTIMONY WITH SALE VALUE OF TAX OBJECT UP  
TO RP. 2.000.000.000,00 (TWO BILLION RUPIAH)  
(Regulation of Governor of Jakarta Capital City of Special  
Provincial Region Number 193 Year 2016,  
dated October 13, 2016)**

WITH THE BLESSING OF THE ONE AND ONLY GOD

GOVERNOR OF JAKARTA CAPITAL CITY OF SPECIAL REGION OF PROVINCE

Considering :

- a. Whereas, to support the policy of Central Government on De-regulatory Investment on Land Affair constituting part of Economy Policy Part III (Part Three), it is necessary to support accelerated certification of rights to land and construction;
- b. Whereas, based on the consideration referred to in letter a, it is necessary to stipulate Regulation of Governor on Exemption of 100% (one hundred percent) Duty on Acquisition of Rights to Land and Construction or Grant of New Rights for the First Time and/or Imposition of 0% (Zero Percent) Duty on Acquisition of Rights to Land and Construction originating from Inheritance or Grant with Sale Value of Tax Object up to Rp.2.000.000.000,00 (two billion Rupiahs);

In view of:

1. Law Number 29 Year 2007, concerning Jakarta Capital City of Special Region Administration of Province constituting Capital City of the Unitary State of the Republic of Indonesia;
2. Law Number 28 Year 2009, concerning Regional Tax and Regional Contribution;
3. Law Number 12 Year 2011, concerning Establishment of Statutory Regulations;
4. Law Number 23 Year 2014, concerning Regional Administration as amended several times and lately amended by Law Number 9 Year 2015;
5. Government Regulation Number 91 Year 2010, concerning Type of Regional Tax stipulated by the Head of Regional Administration and Self-paid Tax;
6. Regulation Daerah Number 6 Year 2010, concerning General Provision on Regional Tax;
7. Regional Regulation Number 18 Year 2011, concerning Duty on Acquisition of Rights to Land and Construction;
8. Regional Regulation Number 12 Year 2014, concerning Regional Elements Organization;
9. Regulation of Governor Number 242 Year 2014, concerning Organization and Work Procedure of Office of Tax Service as amended by Regulation of Governor Number 44 Year 2016;
10. Regulation of Governor Number 63 Year 2016, concerning Establishment of Organization and Work Procedure of Regional Tax Service Unit;

#### DECIDES:

To stipulate:

REGULATION OF GOVERNOR CONCERNING EXEMPTION OF 100% (ONE HUNDRED PERCENT) DUTY ON ACQUISITION OF RIGHTS TO LAND AND CONSTRUCTION ON SALE AND PURCHASE OR GRANT OF NEW RIGHTS FOR THE FIRST TIME AND/OR IMPOSITION OF 0% (ZERO PERCENT) DUTY ON ACQUISITION OF RIGHTS TO LAND AND CONSTRUCTION FROM INHERITANCE OR GRANT UNDER WILL TESTIMONY WITH SALES VALUE OF TAX OBJECT UP TO Rp.2.000.000.000,00 (TWO BILLION RUPIAHS).

#### CHAPTER I GENERAL PROVISION

## Article 1

What is meant in this Regulation of Governor by:

1. Region shall be Jakarta Capital City of Special Region of Province.
2. Regional Administration shall be the Governor and Regional Instruments constituting operating elements of Regional Administration.
3. Governor shall be Head of Jakarta Capital City of Special Region of Province.
4. National Land Affairs Agency hereinafter referred to as BPN shall be National Land Affairs Agency of the Republic of Indonesia.
5. Office of Land Affairs of Municipality Administration shall be Office of Land Affairs of Municipality Administration within all territories of Jakarta Capital City of Special Region of Province.
6. Office of Tax Service hereinafter referred to as Service Office shall be Office of Tax Service of Jakarta Capital City of Special Region of Province.
7. Head of Service Office shall be Head of Tax Service Office of Jakarta Capital City of Special Region of Province.
8. Duty on Acquisition of Rights to Land and Construction hereinafter referred to as BPHTB shall be tax on acquisition of rights to land and construction.
9. Acquisition of Rights to Land and Construction shall be any legal act or event which acquisition thereof grants the rights to land and construction by individual person or entity.
10. Rights to Land and Construction shall be right to land including the right to manage the construction existing on such land, as referred to in the Law on Land Affairs and Construction.

11. Indebted Duty on Acquisition of Rights to Land and Construction shall mean BPHTB payable at any time, within the Tax Period and within the Tax Year or Fiscal Year, or in part of the Fiscal Year in line with the provisions in the statutory regulation on Regional Tax.
12. Sales Value of Tax Object hereinafter referred to as NJOP shall be average interest reasonably obtained from sales and purchase transaction taking place, and if no sales and purchase transaction reasonably takes place, NJOP shall be decided by comparing the price and that of other object of the kind or value of new acquisition and Replacement NJOP.
13. Fiscal Year shall be a period of one (1) calendar year, unless Obligatory Taxpayer's Book Year is different from that of Calendar Year.
14. Regional Tax Deposit Certificate hereinafter referred to as SSPD shall be proof of payment or tax deposit made using the Form or made by other means to Regional Cashier the Payment Account appointed by the Governor.
15. Decision on Exemption shall be Decision Letter issued by the Head of Service Office or Official appointed by it for exemption of part of or the whole indebted BPHTB from the principal indebted tax submitted by Obligatory Taxpayer.
16. Grant of New Right for the First Time shall be grant of rights to land and/or construction as the result of registration of land for the first time conducted on the land that has never been registered based on Government Regulation concerning Land Registration.

## CHAPTER II

### ASSIGNMENT OF AUTHORITY

#### Article 2

Governor shall assign his authority to the Head of Service Office or Official appointed by the Head of Service Office to grant exemption of 100% (one hundred percent) on BPHTB for sales and purchase or grant of new right for the first time and/or imposition of 0% (zero percent) BPHTB on event of Inheritance or grant

of will by testimony with NJOP up to Rp.2.000.000.000,00 (two billion Rupiahs) to Personal Obligatory Taxpayer.

### CHAPTER III

#### SCOPE

##### Article 3

- (1) Exemption of BPHTB is granted 100% (one hundred percent) to Personal Obligatory Taxpayer that obtains the rights to land and construction on sale and purchase or grant of new right for the first time with NJOP up to Rp.2.000.000.000,00 (two billion Rupiahs).
- (2) Imposition of 0% (zero percent) BPHTB of indebted BPHTB is granted to Personal Obligatory Taxpayer that obtains the rights to land and construction acquired from Inheritance and grant of will with testimony with NJOP up to Rp.2.000.000.000,00 (two billion Rupiahs).
- (3) Application for exemption and/or imposition of BPHTB as referred to in paragraph (1) and paragraph (2) may be submitted by Personal Obligatory Taxpayer based on the provisions below:
  - a. for obligatory payment of BPHTB that elapsed and not paid yet up to the Fiscal Year for submitting application;
  - b. for one (1) object of land and construction one time for a lifetime for the respective application for exemption and imposition of land and construction accommodated by Personal Obligatory Taxpayer; and
  - c. is granted to Personal Obligatory Taxpayer as Indonesian citizen domiciled in the Region for at least two (2) years consecutively, effective as of the date of issue of Resident Identity Card (KTP) of the Region.
- (4) Exemption and/or imposition of BPHTB as referred to in paragraph (1) and paragraph (2) is granted based on application.
- (5) The application referred to in paragraph (4) must be supported by document as required formally and materially.

## CHAPTER IV

## EXEMPTION OF 100% (ONE HUNDRED PERCENT)

## Article 4

- (1) Application for exemption of 100% (one hundred percent) on BPHTB on sales and purchase or grant of a new right for the first time must be supported by document as formally required as follows:
- a. Statement Letter covering:
    1. Resident Identification Number (NIK);
    2. name of Obligatory Taxpayer;
    3. address of Obligatory Taxpayer;
    4. address of Tax Object; and
    5. definition of application.
  - b. photocopy of Resident Identity Card of Region;
  - c. photocopy of Obligatory Taxpayer Identification Number (NPWP)
  - d. Statement Letter by Personal Obligatory Taxpayer stating that he/she never holds the rights to land and construction yet acquired from sales and purchase or never obtains new rights to land and construction yet;
  - e. Power of Attorney for processing exemption of BPHTB if he / she is granted the Power and KTP of the Authorized party; and
  - f. calculation of indebted BPHTB as stated in the SSPD BPHTB.
- (2) Statement Letter that has been legalized by Notary or Land Deed Official as referred to in paragraph (1) letter d by referring to the format as set forth in the Attachment to this Regulation of Governor.

## Article 5

- (1) Application for 100% (one hundred percent) exemption of BPHTB on sales and purchase must be supported by document as materially required as follows:
- a. Authentic Deed drawn up by Notary or Land Deed Official in the form of transfer of rights to land;

- b. photocopy of Certificate of Right to Land if the right to land is acquired from land bears Certificate; and
  - c. photocopy of SPPT PBB-P2 being requested for exemption of BPHTB and proof of settlement payment of SPPT PBB-P2 or free from debt.
- (2) Application for 100% (one hundred percent) exemption of BPHTB on grant of new right for the first time must be supported by the document materially required as follows:
- a. Decision Letter on grant of new right to land issued by the Official of the Office of Land Affair of Municipality Administration;
  - b. written proof evidencing the data received from Administration agency pertaining to proof of the previous right to land and construction originating from conversion of the previous rights; and
  - c. photocopy of SPPT PBB-P2 requested for exemption of BPHTB and proof of settlement payment of SPPT PBB-P2 or debt free.

## CHAPTER V

### IMPOSITION OF 0% (ZERO PERCENT)

#### Article 6

- (1) Application for imposition of 0% (zero percent) on indebted BPHTB acquired from Inheritance or grant of Will under Testimony must be supported by document as formally required as follows:
- a. Statement Letter covering:
    - 1. Citizenship Identification Number (NIK);
    - 2. name of Obligatory Taxpayer;
    - 3. address of Obligatory Taxpayer;
    - 4. address of Tax Object; and
    - 5. definition of application.
  - b. photocopy of KTP of Region;
  - c. photocopy of Obligatory Taxpayer Identification Number (NPWP);

- d. Statement Letter by Personal Obligatory Taxpayer stating he/she never before possess land and construction acquired from Inheritance or grant of Will under Testimony;
  - e. Power of Attorney for processing imposition of BPHTB if it is authorized then the KTP of the authorized;
  - f. calculation of indebted BPHTB set forth in SSPD BPHTB; and
  - g. Statement Letter of Inheritance or will under testimony.
- (2) Statement Letter that has been legalized by Notary or Land Deed Official as referred to in paragraph (1) letter d that refers to the format as specified in Attachment II to this Regulation of Governor.

#### Article 7

Application for imposition of 0% (zero percent) on BPHTB acquired from Inheritance or will under testimony must be supported by document as materially required as follows:

- a. authentic Deed drawn-up by Notary or Land Deed Official in the form of transfer of right to land acquired from Inheritance or will under testimony;
- b. Decision Letter on grant of right to land resulting from Inheritance issued by the Official of Land Deed of Municipality Administration;
- c. photocopy of Certificate of Right to Land, if the right to land acquired bears Certificate; and
- d. photocopy of SPPT PBB-P2 which imposition of BPHTB is requested and proof of settlement payment of SPPT PBB-P2 or is debt free.

### CHAPTER VI

#### MECHANISM FOR SUBMITTING APPLICATION

##### Part One

##### Verification of Completeness and Review of Document

#### Article 8

- (1) The completeness of application and the required formal and material document referred to in Article 4, Article 5, Article 6 and Article 7 received by the Head of Service Office or Official appointed shall be re-



viewed.

- (2) If the required formal and material document referred to in paragraph (1) is incomplete application for exemption and/or imposition of BPHTB will be returned using statement letter on application for exemption and/or imposition of BPHTB will be declared unacceptable by stating the incompleteness of the required document.
- (3) As soon as the required formal and material document is complied with such application will be reviewed.
- (4) Field examination may be made to obtain justification and authentic information on the required formal and material.
- (5) The required formal and material document will be reviewed and field examination will be conducted and should there be non-justification on the information or authenticity, the application for exemption and/or imposition of BPHTB will be rejected.

## Part Two

### Issue of Decision for Exemption and Validation of Ratification

#### Article 9

- (1) Having complied with the required formal and material document the application for exemption of BPHTB referred to in Article 4 and Article 5, the Head of Service Office or the Official appointed shall issue Decision on Exemption of BPHTB and ratify the SSPD BPHTB.
- (2) Having complied with the required formal and material application on imposition of BPHTB as referred to in Article 6 and Article 7, the Head of Service Office or the Official appointed thereto shall ratify the imposition on SSPD BPHTB.
- (3) Decision for exemption of BPHTB and approval of SSPD BPHTB as referred to in paragraph (1) and paragraph (2) shall be issued by the Head of Service Office or Official appointed thereof within three (3) days period as of receipt of the application of Personal Obligatory Taxpayer.

- (4) The application for exemption and/or imposition of BPHTB which decision on exemption is not issued yet and/or SSPD BPHTB is not ratified yet within the period referred to in paragraph (3) such application shall be deemed approved as shown in evidential receipt of delivery of application from the Service Office.

#### Article 10

Format of Decision on Exemption of BPHTB as referred to in Article 9 shall be as set forth in Attachment-III to this Regulation of Governor.

### CHAPTER VII

#### TRANSITIONAL PROVISION

#### Article 11

Transfer or acquisition of right to land and construction taking place prior to this Regulation of Governor comes to force and no payment of BPHTB is made yet, duty and/or imposition of BPHTB may exempted so long the provisions in this Regulation of Governor are complied with.

### CHAPTER VIII

#### OTHER PROVISIONS

#### Article 12

- (1) If at a later date within five (5) years effective as of the date exemption and/or imposition of BPHTB is granted but failure to comply with the provisions in this Regulation of Governor, the grant of exemption and/or imposition of BPHTB or indebted BPHTB may be revoked
- (2) Tax Assessment Letter will be issued on Indebted BPHTB and Short Paid (SKPDKB) of Region as referred to in paragraph (1).
- (3) The basis for tax charge contained in Tax Assessment Letter of Region on Short Paid (SKPDKB) as referred to in paragraph (2) is NJOP in the same Fiscal Year as that of the Year of discovery as referred to in paragraph (1).

CHAPTER IX  
CLOSING PROVISION

Article 13

This Regulation of Governor takes effect on the date it is enacted.

For public cognizance, this Regulation of Governor shall be announced by placing it in Regional Gazette of Jakarta Capital City of Special Provincial Region.

Stipulated in Jakarta

Dated October 13, 2016

GOVERNOR OF JAKARTA CAPITAL CITY OF SPECIAL PROVINCIAL REGION,

Sgd.

BASUKI T. PURNAMA

Enacted in Jakarta

Dated October 21, 2016

SECRETARY OF JAKARTA CAPITAL CITY OF SPECIAL PROVINCIAL REGION,

sgd.

SAEFULLAH

REGIONAL GAZETTE OF JAKARTA CAPITAL CITY OF SPECIAL PROVINCIAL REGION.

YEAR 2016 NUMBER 71033

ATTACHMENT I

STATEMENT LETTER

The undersigned:

Name :

Place and Date of Birth :

Sex :

Citizenship :

Occupation :

Resident Identity Card Number :

Address :

hereby solemnly declare that at present for first time I possess:

- a. a plot of land and construction acquired by sale and purchase (\*); and
- b. a plot of land and construction acquired by grant of new right (\*), located at Jakarta Capital City of Province.

Thus this I trully issue this statement and I avail myself to be criminally prosecuted and brought to civil case if it is proven this Statement Letter fails to jusfity the fact, this Statement will be used to administratively support the application for 100% (one hundred percent) exemption of Duty for acquisition of rights to land and construction (BPHTB) resulting from (sale and purchase) for the first time or grant of new right for the first time. (\*).

Acknowledged

Notary/Land Deed Official,

(Full Name)

Jakarta,

Party Issuing Statement,

Duty Stamp Rp.6.000,00

(Full Name)

(\*)select either one

GOVERNOR OF JAKARTA CAPITAL CITY  
OF SPECIAL PROVINCE,

sgd.

BASUKI T. PURNAMA

## ATTACHMENT II

## STATEMENT LETTER

The undersigned:

Name :  
 Place and Date of Birth :  
 Sex :  
 Citizenship :  
 Occupation :  
 Residenti Identity Card Number :  
 Address :

hereby solemnly declare that at present for first time I possess:

- a. plot of land and construction acquired from inheritance (\*); and
- b. a plot of land and construction acquired from grant of Will by testimony (\*), located at Jakarta Capital City of Special Province.

Thus this I trully issue this statement and I avail myself to be criminally prosecuted and brought to civil case if it is proven this Statement Letter fails to jusfity the fact, this Statement will be used to administratively support the application imposition of 0% (zero percent) BPHTB acquired from Inheritance for the first time or Grant of Will by Testimony for the first time(\*)).

Acknowledged

Jakarta,

Notary/Land Deed Official,

Party Issuing Statement Letter

Duty Stamp Rp.6.000,00

(Full Name)

(Full Name)

(\*)select either one

GOVERNOR OF JAKARTA CAPITAL CITY OF SPECIAL PROVINCE,

sgd.

BASUKI T. PURNAMA

WITH THE BLESSING OF THE ONE ONLY GOD

ATTACHMENT III

TAX SERVICE OFFICE

JAKARTA CAPITAL CITY OF SPECIAL PROVINCIAL REGION/

TAX SERVICE UNIT OF REGION ..... (\*)

DECISION OF THE HEAD OF TAX SERVICE

OF JAKARTA CAPITAL CITY OF SPECIAL PROVINCIAL REGION./

HEAD OF TAX SERVICE UNIT OF REGION..... (\*)

NUMBER

CONCERNING

EXEMPTION OF 100% (ONE HUNDRED PERCENT) OF DUTY ON ACQUISITION OF LAND AND CONSTRUCTION RESULTING FROM SALE AND PURCHASE OR GRANT OF NEW RIGHT FOR THE FIRST TIME IN THE NAME OF ..... WITH SALES VALUE OF TAX OBJECT UP TO Rp.2.000.000.000,00 (TWO BILLION RUPIAH)

HEAD OF TAX SERVICE OFFICE OF JAKARTA CAPITAL CITY

OF SPECIAL PROVINCIAL REGION

HEAD OF TAX SERVICE UNIT OF REGION ..... (\*)

Considering : a. Whereas, based on application letter in the name of Obligatory Taxpayer Number ..... dated ..... concerning .....

- b. Whereas, based on Report on the result of Review Number ..... dated ..... conducted on compliance with formal and material requirements;
- c. Whereas, based on the provision in Article 9 paragraph (1) of Regulation of Governor Number ..... concerning Exemption of 100% (one hundred percent) Duty on Acquisition of Land and Construction resulting from sales and purchase of land and construction or grant of new right for the first time obtained from inheritance with sales value of tax object with Rp.2.000.000.000,00 (two billion Rupiahs);
- d. Whereas, based on the consideration referred to in letter a, letter b and letter c, it is necessary to stipulate Decision of the Head of Tax Service Office / Head of Tax Service Unit of Region ..... (\*) concerning Exemption of 100% (one hundred percent) Duty for acquisition of rights to land and construction resulting from sales and purchase or grant of new right for the first time in the name of ..... with sales value of Tax Object up to Rp.2.000.000.000,00 (two billion Rupiahs);

- In view of :
- 1. Law Number 29 Year 2007, concerning Administration of Jakarta Capital City of Special Provincial Region as capital city of the State of the Republic of Indonesia;
  - 2. Law Number 28 Year 2009, concerning Regional Tax and Regional Contribution;
  - 3. Law Number 12 Year 2011, concerning Establishment of statutory regulations.
  - 4. Law Number 23 Year 2014, concerning Regional Administration as amended several times and lately amended by Law Number 9 Year 2015;
  - 5. Government Regulation Number 91 Year 2010, concerning Type Regional Tax stipulated by the Head of Region and Self-Paid Tax;
  - 6. Regional Regulation Number 6 Year 2010, concerning General Provision on Regional Tax;
  - 7. Regional Regulation Number 18 Year 2010, concerning Duty on Acquisition of Right to Land and Construction;
  - 8. Regional Regulation Number 12 Year 2014, concerning Regional Organizational Instrument;
  - 9. Regulation of Governor Number 242 Year 2014, concerning Organization and Work Procedure of Tax Service Office as amended by Regulation of Governor Number 44 Year 2016;

10. Regulation of Governor Number 63 Year 2016, concerning Establishment of Organization and Work Procedure of Regional Tax Service;
11. Regulation of Governor Number ..... Year ..... concerning Exemption of 100% (one hundred percent) of Duty on Acquisition of Rights to Land and Construction resulting from Sales and Purchase or grant of New Right for the First Time and/or Imposition of 0% (zero percent) Duty on Acquisition of Rights to Land and Construction resulting from inheritance or Grant of Will under Testimony with sales value of Tax Object up to Rp.2.000.000.000,00 (two billion Rupiahs);

### D E C I D E S :

Stipulate : DECISION OF THE HEAD OF TAX SERVICE OFFICE / HEAD OF TAX SERVICE UNIT OF REGION ..... \*) CONCERNING EXEMPTION OF 100% (ONE HUNDRED PERCENT) DUTY ON ACQUISITION OF RIGHTS TO LAND AND CONSTRUCTION RESULTING FROM SALE AND PURCHASE OR GRANT OF NEW RIGHT FOR THE FIRST TIME IN THE NAME OF ..... WITH SALES VALUE OF TAX OBJECT UP TO Rp.2.000.000.000,00 (TWO BILLION RUPIAH).

FIRST : Grant exemption 100% (one hundred percent) of Duty on Acquisition of Rights to Land and Construction resulting from sales and purchase or grant of new right\*) for the first time to:

Personal Obligatory Taxpayer

Name : .....

Address : .....

Village .....

Sub-District .....

Jakarta Municipality Administration .....

In the name of Tax Object

Address of Tax Object : .....

Village .....

Sub-District .....

Jakarta Municipality Administration .....

NOP PBB :

NJOP PBB Year : Rp ..... per sq.meter(Land) x ...../sq.meter (area of land)



Rp ..... per sq Meter(Construction x .../sq.meter (area of  
Construction)

Total NJOP PBB: Rp .....

**SECOND** : If at a later date error is found out in this Decision, proper repair shall be made thereto.

**THIRD** :: Decision of the Head of Tax Service Office / Head of Tax Service Unit of Region ..... (\*) this  
Decision takes effect on the date it is stipulated.

Stipulated in Jakarta

Dated .....

HEAD OF TAX SERVICE OFFICE

OF JAKARTA CAPITAL CITY PROVINCE / HEAD OF TAX SERVICE UNIT

OF REGION ..... (\*),

.....

..... NIP

Copied to:

1. Governor of Jakarta DKI Province
2. Secretary of Region of Jakarta DKI Province
3. Inspector of Jakarta DKI Province
4. Administration and Finance Assistant of Secretary of Region of Jakarta DKI Province
5. Head of BPKAD of Jakarta DKI Province
6. Head of Finance and Asset Administration Bureau of Secretary of Region of Jakarta DKI Province.

\*) delete as necessary

GOVERNOR OF JAKARTA CAPITAL CITY OF SPECIAL PROVINCIAL REGION.,

sgd

BASUKI T. PURNAMA

( BN )