

REGULATION OF THE PROVINCE OF SPECIAL CAPITAL  
REGION OF JAKARTA

NUMBER 1 OF 2024

ON

LOCAL TAXES AND LOCAL LEVIES

BY THE BLESSINGS OF ALMIGHTY GOD

GOVERNOR OF THE SPECIAL CAPITAL REGION OF JAKARTA,

Considering:

- a. that based on the provisions of Article 94 of Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments, all types of Local Taxes and Local Levies are established in a single Regional Regulation and it serves as the basis for the collection of Local Taxes and Local Levies in the Region;
- b. that based on the consideration as referred to in point a, it is necessary to issue a Regional Regulation on Local Taxes and Local Levies;

Observing:

- 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
- 2. Law Number 29 of 2007 on Governance of the Province of the Special Capital Region of Jakarta as the Capital of the Republic of Indonesia (State Gazette of the Republic of Indonesia of 2007 Number 93, Supplement to the State Gazette of the Republic of Indonesia Number 4744);
- 3. Law Number 23 of 2014 on Local Governments (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, last by Law Number 6 of 2023 on Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation to Become Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
- 4. Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);

5. Government Regulation Number 69 of 2010 on Procedures for Provision and Utilization of Incentives on Local Tax and Local Levy Collection (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
6. Government Regulation Number 12 of 2019 on Management of Local Finance (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
7. Government Regulation Number 16 of 2021 on Implementing Regulation of Law Number 28 of 2022 on Buildings (State Gazette of the Republic of Indonesia of 2021 Number 26, Supplement to the State Gazette of the Republic of Indonesia Number 6628);
8. Government Regulation Number 34 of 2021 on Foreign Worker Utilization (State Gazette of the Republic of Indonesia of 2021 Number 44, Supplement to the State Gazette of the Republic of Indonesia Number 6646);
9. Government Regulation Number 35 of 2023 on General Provisions on Local Taxes and Local Levies (State Gazette of the Republic of Indonesia of 2023 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 6881);

With the Joint Approval of

THE REGIONAL HOUSE OF REPRESENTATIVES OF  
THE PROVINCE OF SPECIAL CAPITAL REGION OF JAKARTA  
and  
THE GOVERNOR OF THE SPECIAL CAPITAL REGION OF JAKARTA

HAS DECIDED:

To issue : REGIONAL REGULATION ON LOCAL TAXES AND LOCAL LEVIES.

## CHAPTER I GENERAL PROVISIONS

### Article 1

In this Regional Regulation:

1. Province of the Special Capital Region of Jakarta, hereinafter referred to as the Province of DKI Jakarta, means a province with special authority in regional governance due to its status as the capital of the Unitary State of the Republic of Indonesia.
2. Government of the Province of the Special Capital Region of Jakarta, hereinafter referred to as the Government of the Province of DKI Jakarta, means the Governor and the regional apparatus of the Province of DKI Jakarta as a government administrator element of the Province of DKI Jakarta.
3. Governor means the Regional Head of the Province of DKI Jakarta who, by virtue of office, also serves as a government administrator element of the Province of DKI Jakarta.

4. Entity means a group of persons and/or capital that is a unity, both doing business and not doing business which includes limited liability companies, *commanditaire vennootschap*, other companies, state-owned enterprises, local-owned enterprises, or village-owned enterprises, in any name and in any form, firms, partnerships, cooperatives, pension funds, partnerships, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions and other forms of bodies, including collective investment contracts and permanent establishments.
5. Regional Public Service Agency (*Badan Layanan Umum Daerah*), hereinafter abbreviated to BLUD, means a system applied by a regional apparatus work unit or a unit within a regional apparatus work unit to provide services to the public with flexibility in financial management patterns, exempted from general regional financial management provisions.
6. Central Government, hereinafter referred to as the Government, means the President of the Republic of Indonesia who holds the executive power of the state of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.
7. Regional Regulation means legislation established by the Provincial Regional House of Representatives with the joint approval of the Regional Head.
8. Governor Regulation means legislation established by the Governor to implement provisions of higher legislation or to exercise authority.
9. Local Tax hereinafter referred to as Tax means a mandatory contribution to the Region owed by an individual or an entity that is coercive based on the Law, with no direct compensation and used for regional purposes for the greatest prosperity of the people.
10. Local Levy hereinafter referred to as Levy means a Local Levy as payment for certain services or permits specifically provided and/or granted by the Local Government for the benefit of individuals or entities.
11. Motor Vehicle Tax (*Pajak Kendaraan Bermotor*) hereinafter abbreviated to PKB means tax of the ownership and/or control of motor vehicles.
12. Excise for Transferring Ownership of Motor Vehicle (*Bea Balik Nama Kendaraan Bermotor*) means Tax on transfer of right of ownership of motor vehicles as a consequence of an agreement between two parties or a one-sided action or a situation that occurs due to a sale purchase, an exchange, a grant, a heritage, or incorporation into a business entity.
13. Motor Vehicle means all wheeled vehicles and their trailers that are used on all land roads or vehicles which are operated on water that are moved by technical equipment such as motor or other equipment that have the function to change a certain energy power into the dynamical power of related motor vehicle.

14. Renewable Energy means energy derived from renewable energy sources.
15. Renewable Energy Sources means sources of energy produced from sustainable energy resources if managed properly, including but not limited to geothermal, wind, bioenergy, sunlight, flowing and falling water, as well as the movement and temperature differences in ocean layers.
16. Heavy Equipment Tax (*Pajak Alat Berat*) hereinafter abbreviated to PAB means tax on ownership and/or possession of heavy equipment.
17. Heavy Equipment means equipment that is created to help with construction job and other civil technical jobs that are heavy when it is done by using human power, it is operated using motor with wheel or no-wheel, it is not permanently attached and operated at certain area, includes but it is not limited for construction, plantation, forestry and mining area.
18. Motor Vehicle Fuel Tax (*Pajak Bahan Bakar Kendaraan Bermotor*) hereinafter abbreviated to PBBKB means tax on using fuel for Motor Vehicles and Heavy Equipment.
19. Motor Vehicle Fuel (*Bahan Bakar Kendaraan Bermotor*), hereinafter referred to BBKB means all types of liquid or gas fuel which is used for Motor Vehicle and Heavy Equipment.
20. Cigarette Tax means collection for cigarette excise which is collected by the Government.
21. Rural and Urban Land and Building Tax (*Pajak Bumi dan Bangunan Perdesaan dan Perkotaan*) hereinafter (PBB-P2) means a Tax on land and/or buildings owned, controlled, and/or utilized by individuals or Entities.
22. Land means the surface of the earth that includes land and inland waters.
23. Building means a technical construction that is permanently installed or affixed to the surface of the Earth and below the surface of the Earth.
24. Selling Value of Taxable Objects (*Nilai Jual Objek Pajak*) hereinafter abbreviated to NJOP means the average price obtained from fair transactions of buying and selling and if there are no buying and selling transactions, NJOP is determined through price comparisons with other similar objects, or through the value of new acquisitions, or replacement NJOP.
25. Selling Value of Non-Taxable Objects (*Nilai Jual Objek Pajak Tidak Kena Pajak*) hereinafter abbreviated to NJOPTKP means the limit of NJOP that is not subject to tax.
26. Acquisition Duty on Land and Building (*Bea Perolehan Hak atas Tanah dan Bangunan*) hereinafter abbreviated to BPHTB means a tax on the acquisition of right on Land and Building.
27. Acquisition of Rights over Land and/or Building means acts or legal events resulting in the acquisition of rights over land and/or buildings by individuals or Entity.
28. Right on Land and/or Building means a right over land, including management rights, along with Buildings

situated thereon, as referred to in a Law on land and Building.

29. Tax on Certain Goods and Services (*Pajak Barang dan Jasa Tertentu*) hereinafter abbreviated to PBJT means a Tax paid by an end consumer on the consumption of certain goods and/or services.
30. Certain Good and Service mean specific goods and services that are sold and/or delivered to an end consumer.
31. Food and/or Beverages mean food and/or beverages that are provided, sold, and/or delivered, whether directly or indirectly, or through orders by restaurants.
32. Restaurant means a facility providing Food and/or Beverage services for a fee.
33. Electric Power means the energy produced by a power plant distributed for various electrical equipment.
34. Hotel Service means a service providing accommodation that may be complemented by food and beverage services, entertainment activities, and/or other facilities.
35. Parking Service means services for the provision or management of parking spaces off the roadway and/or the service of parking vehicles in parking areas, whether provided in relation to the main business or as a separate business, including the provision of Motor Vehicle storage.
36. Art and Entertainment Service means services providing or organizing all types of shows, performances, games, skills, recreation, and/or festivities for enjoyment.
37. Advertisement Tax means a Tax on organization of advertisements.
38. Advertisement means objects, tools, acts, or media designed in various forms and styles for commercial purposes to introduce, promote, advertise, or attract public attention to something.
39. Groundwater Tax (*Pajak Air Tanah*) hereinafter abbreviated to PAT means a tax on the extraction and/or utilization of groundwater.
40. Groundwater means water found in the soil or rock layers below the surface of the ground.
41. Local Tax Return (*Surat Pemberitahuan Pajak Daerah*) hereinafter abbreviated to SPTPD means a letter which is used by Taxpayer to report calculation and/or Tax payment, Tax object and/or non-Tax object, and/or property and responsibility according to the provisions of legislation on taxation of the region.
42. Local Tax Decision Letter (*Surat Ketetapan Pajak Daerah*), hereinafter abbreviated to SKPD, means a Tax assessment letter that determines the amount of principal tax payable.
43. Notice of Tax Payable (*Surat Pemberitahuan Pajak Terutang*) hereinafter abbreviated to SPPT means a letter used to notify Taxpayers of the amount of PBB-P2 payable.

44. Notice of Local Tax Collection (*Surat Tagihan Pajak Daerah*), hereinafter abbreviated to STPD means a letter to collect Tax and/or administrative sanction in the forms of interest or fine.
45. Subject of Tax means an individual or an entity subject to Tax.
46. Taxpayer means an individual or an entity, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations of taxation in accordance with the provisions of legislation.
47. Tax Year means a period of time that is 1 (one) calendar year, unless the Taxpayer uses a financial year that is not the same as the calendar year.
48. Levy Payer means an individual or an entity that according to legislation is obligated to make levy payments, including certain levy collectors.
49. Public Service means services provided or given by the Local Government for the purpose of public interest and benefit and can be enjoyed by individual or Entities.
50. Business Service means services provided or given by Local Government that can be profit-seeking because basically they can also be provided by the private sector.
51. Certain Licensing means a certain activity of the Local government in the context of granting permits to an individual or an Entity intended for the development, regulation, control and supervision of activities, space utilization, and the use of natural resources, goods, infrastructure, facilities or certain facilities in order to protect public interests and preserve the environment.

## CHAPTER II TAXES

### Part One Types of Taxes

#### Article 2

- (1) The types of Taxes collected by the Government of the Province of DKI Jakarta consist of:
  - a. PKB;
  - b. BBNKB;
  - c. PAB;
  - d. PBBKB;
  - e. Cigarette Tax;
  - f. PBB-P2;
  - g. BPHTB;
  - h. PBJT on:
    1. Food and/or Beverages;
    2. Electric Power;
    3. Hotel Services;
    4. Parking Services; and
    5. Art and Entertainment Services;
  - i. Advertisement Tax; and
  - j. PAT.
- (2) The types of Taxes that are not collected by the Government of the Province of DKI Jakarta consist of:

- a. surface water tax;
- b. tax on non-metallic minerals and rocks *opsen*;
- c. non-metallic mineral and rock tax;
- d. swallow nest tax;
- e. PKB *opsen*; and
- f. BBNKB *opsen*.

### Article 3

- (1) The types of Taxes as referred to in Article 2 section (1) that are collected based on the Governor's determination consist of:
  - a. PKB;
  - b. BBNKB;
  - c. PAB;
  - d. PBB-P2;
  - e. Advertisement Tax; and
  - f. PAT.
- (2) The types of Taxes as referred to in Article 2 section (1) that are collected based on self-assessment by the Taxpayer consist of:
  - a. PBBKB;
  - b. Cigarette Tax;
  - c. BPHTB; and
  - d. PBJT on:
    - 1. Food and/or Beverages;
    - 2. Electric Power;
    - 3. Hotel Services;
    - 4. Parking Services; and
    - 5. Art and Entertainment Services.
- (3) The documents used as the basis for the collection of the types of Taxes as referred to in section (1) consist of:
  - a. SKPD; and
  - b. SPPT.
- (4) The document used as the basis for the collection of the types of Taxes referred to in section (2) is SPTPD.
- (5) The SPTPD document as referred to in section (4) is required to be filled out correctly and completely and submitted by the Taxpayer to the Government of the Province of DKI Jakarta in accordance with the provisions of legislation.

### Part Two PKB

### Article 4

- (1) The object of PKB is the ownership and/or control of Motor Vehicles.
- (2) The Motor Vehicles as referred to in section (1) are Motor Vehicles that are required to be registered in the Province of DKI Jakarta in accordance with the provisions of legislation.
- (3) Exempted from the object of PKB as referred to in section (1) are ownership and/or control over:
  - a. trains;
  - b. Motor Vehicles solely used for the needs of national defense and security;

- c. Motor Vehicles belonging to embassies, consulates, foreign state representatives based on reciprocity, and international organizations that receive Tax exemption facilities from the Government;
- d. Motor Vehicles based on Renewable Energy; and
- e. Motor Vehicles owned and/or controlled by manufacturers or importers that are solely provided for exhibition purposes and not for sale.

#### Article 5

- (1) The subject of PKB is an individual or an Entity that owns and/or controls Motor Vehicles.
- (2) The PKB Payer is an individual or an Entity that owns Motor Vehicles.

#### Article 6

- (1) PKB Tax Basis is the result of multiplying 2 (two) fundamental components, namely:
  - a. the market value of a Motor Vehicle; and
  - b. index that relatively reflects the level of road damage and/or environmental pollution caused by the use of a Motor Vehicle.
- (2) The PKB Tax Basis specifically for Motor Vehicle on water is determined solely based on the market value of the Motor Vehicle.
- (3) The market value of the Motor Vehicle as referred to in section (1) point a and section (2) is determined based on the general market price of a Motor Vehicle in the first week of December of the previous Tax Year.
- (4) The general market price as referred to in section (3) is the average price obtained from various accurate data sources.
- (5) In the event that the general market price of a motor vehicle is unknown, the market value of the Motor Vehicles may be determined based on some or all the following factors:
  - a. the price of a Motor Vehicle with the same engine displacement and/or power unit;
  - b. the use of the Motor Vehicle for public or private purposes;
  - c. the price of a Motor Vehicle with the same brand;
  - d. the price of a Motor Vehicle with the same manufacturing year;
  - e. the price of a Motor Vehicle from the same manufacturer;
  - f. the price of a Motor Vehicle with a similar type of Motor Vehicle; and
  - g. the price of a Motor Vehicle based on import notification documents.
- (6) The index as referred to in section (1) point b is expressed in coefficients, with the following provisions:
  - a. coefficient equal to 1 (one) means that the road damage and/or environmental pollution caused by the use of the Motor Vehicle is considered to be within tolerable limits; and

- b. coefficient greater than 1 (one) means that the road damage and/or environmental pollution caused by the use of the Motor Vehicle is considered to exceed tolerable limits.
- (7) The index as referred to in section (6) is calculated based on the following factors:
  - a. axle pressure, differentiated by the number of axles, wheels, and weight of the motor vehicle;
  - b. the type of BBKB, differentiated by gasoline, diesel, or other types of fuel excluding renewable energy-based fuel; and
  - c. type, usage, manufacturing year, and characteristics of the motor vehicle engine, differentiated by cylinder capacity.
- (8) The PKB Tax basis as referred to in section (1) and section (2) is stated in a table with the following provisions:
  - a. for a Motor Vehicle, it is determined by a regulation of the minister administering government home affairs after obtaining consideration from the minister administering government affairs in the field of state finance; and
  - b. for Motor Vehicles other than new ones, it is determined by a Governor Regulation based on a regulation of the minister administering home affairs, taking into account the depreciation of the motor vehicle's sale value and the weight referred to in section (1) point b.
- (9) The PKB tax basis as referred to in section (8) is reviewed at most every 3 (three) years, considering price indices and economic developments.

#### Article 7

- (1) The PKB rate for ownership and/or control by individuals is set at:
  - a. 2% (two percent) for ownership and/or control of the first Motor Vehicle;
  - b. 3% (three percent) for ownership and/or control of the second Motor Vehicle;
  - c. 4% (four percent) for ownership and/or control of the third Motor Vehicle;
  - d. 5% (five percent) for ownership and/or control of the fourth Motor Vehicle; and
  - e. 6% (six percent) for ownership and/or control of the fifth Motor Vehicle and onwards.
- (2) The PKB rate for the ownership and/or control of motor vehicles used for public transportation, employee transport, school transport, ambulances, fire-fighting, social and religious services, social and religious institutions, the Government, and the Government of the Province of DKI Jakarta is set at 0.5% (zero-point five percent).
- (3) The PKB rate for the ownership and/or control by an entity is set at 2% (two percent) and is not subject to progressive tax.

(4) The ownership of motor vehicles is based on the same name, national identification number, and/or address.

Article 8

- (1) The principal amount of PKB payable is calculated by multiplying the PKB tax basis as referred to in Article 6, section (8), by the PKB rate as referred to in Article 7 section (1), section (2), and section (3).
- (2) The time when PKB becomes payable is determined at the time of ownership and/or control of the Motor Vehicle occurs.
- (3) The area for the collection of the PKB payable is the Province of DKI Jakarta where the Motor Vehicle is registered.

Article 9

- (1) The PKB payable is calculated from the moment the Taxpayer is officially recognized owning and/or controlling the Motor Vehicle.
- (2) PKB is levied for 12 (twelve) consecutive months starting from the date of the Motor Vehicle registration.
- (3) PKB is paid in full in advance.

Part Three  
BBNKB

Article 10

- (1) The object of BBNKB is the first transfer of a Motor Vehicle that must be registered in the Province of DKI Jakarta in accordance with the provisions of legislation.
- (2) Motor Vehicles exempted from the object of BBNKB as referred to in section (1) include the delivery of:
  - a. trains;
  - b. Motor Vehicles that are solely used for the purposes of national defense and security;
  - c. Motor Vehicles of embassies, consulates, foreign state representatives based on reciprocity, and international organizations that receive tax exemption facilities from the Government;
  - d. Motor Vehicles based on renewable energy; and
  - e. Motor Vehicles owned and/or controlled by manufacturers or importers that are solely provided for exhibition purposes and not for sale.
- (3) The transfer of Motor Vehicles as referred to in section (1) includes the import of Motor Vehicles from abroad for permanent use in Indonesia, except for:
  - a. trade;
  - b. export out of the customs territory of Indonesia; and
  - c. used for exhibitions, research objects, samples, and international-standard sporting events.
- (4) The exemptions referred to in section (3) point b and point c do not apply if, for 12 (twelve) consecutive months, the Motor Vehicle is not exported out of the customs territory of Indonesia.

Article 11

- (1) The subject of BBNKB is an individual or an Entity that receives the transfer of a Motor Vehicle.
- (2) The BBNKB payer is an individual or Entity that receives the transfer of a Motor Vehicle.

Article 12

The BBNKB basis is the selling price of the Motor Vehicle used as the basis for the imposition of PKB as referred to in Article 6 section (8).

Article 13

The BBNKB rate is set at 12.5% (twelve-point five percent).

Article 14

- (1) The principal amount of BBNKB payable is calculated by multiplying the BBNKB tax basis as referred to in Article 12 by the BBNKB rate as referred to in Article 13.
- (2) The time when BBNKB becomes payable is determined at the moment of the first delivery of the Motor Vehicle.
- (3) The area for the collection of the BBNKB payable is the Province of DKI Jakarta where the Motor Vehicle is registered.
- (4) Payment of BBNKB is made before the Motor Vehicle registration.
- (5) Proof of payment of BBNKB is a requirement for the registration of new Motor Vehicles in accordance with the provisions of the legislation.

Part Four  
PAB

Article 15

- (1) The object of PAB is the ownership and/or control of Heavy Equipment.
- (2) Exempted from the object of PAB as referred to in section (1) is the ownership and/or control of:
  - a. Heavy Equipment owned and/or controlled by the Government, the Government of the Province of DKI Jakarta, other local governments, and the Defence Forces of Indonesia/Indonesian National Police; and
  - b. Heavy Equipment owned and/or controlled by embassies, consulates, foreign representatives with reciprocity, and international organizations that obtain tax exemption facilities from the Government.

Article 16

- (1) The subject of PAB is an individual or an Entity that owns and/or controls Heavy Equipment.
- (2) The PAB payer is an individual or an Entity that owns and/or controls Heavy Equipment.

Article 17

- (1) The PAB tax basis is the selling price of the Heavy Equipment.
- (2) The selling price as referred to in section (1) is determined based on the average market price of the relevant Heavy Equipment.
- (3) The average market price as referred to in section (2) is established based on the average price obtained from various accurate data sources in the first week of December of the previous Tax Year.
- (4) The determination of the PAB tax basis as referred to in section (1) is regulated by the minister administering government home affairs after obtaining consideration from the minister administering government affairs in the field of state finance.
- (5) The PAB tax basis as referred to in section (1) is reviewed at most every 3 (three) years by taking into account price indices and economic developments.

#### Article 18

The PAB rate is set at 0.2% (zero-point two percent).

#### Article 19

- (1) The principal amount of PAB payable is calculated by multiplying PAB tax basis as referred to in Article 17 section (1) by the PAB rate as referred to in Article 18.
- (2) The time when PAB becomes payable is determined at the moment of the ownership and/or control of Heavy Equipment.
- (3) The area for the collection of PAB payable is the Province of DKI Jakarta where the Heavy Equipment is controlled.

#### Article 20

- (1) PAB for the ownership and/or control of the Heavy Equipment is payable starting from the moment the Taxpayer is legally recognized owning and/or controlling Heavy Equipment.
- (2) PAB for the ownership and/or control of Heavy Equipment is charged for each consecutive period of 12 (twelve) months.
- (3) PAB for the ownership and/or control of Heavy Equipment is paid in full in advance.

#### Part Five PBBKB

#### Article 21

The object of PBBKB is the delivery of BBKB by the BBKB provider to consumers or users of Motor Vehicles.

#### Article 22

- (1) The subject of PBBKB is the consumer of BBKB.
- (2) The PBBKB Payer is an individual or an Entity as BBKB provider that delivers BBKB.
- (3) The collection of PBBKB is carried out by the BBKB provider.

(4) The BBKB provider as referred to in Article 21 is the producer and/or importer of BBKB, either for sale or for personal use.

**Article 23**

The PBBKB tax basis is the sale price of BBKB before the value-added tax is applied.

**Article 24**

(1) The PBBKB rate is set at 10% (ten percent).  
(2) Specifically, the PBBKB rate for public transport fuels is set at 50% (fifty percent) of the PBBKB rate for private vehicles.

**Article 25**

(1) The principal amount of PBBKB payable is calculated by multiplying the PBBKB tax basis as referred to in Article 23 by the PBBKB rate as referred to in Article 24.  
(2) The time when PBBKB becomes payable is determined at the moment of delivery of BBKB by the BBKB provider.  
(3) The area for the collection of the PBBKB payable is the Province of DKI Jakarta where BBKB is delivered to consumers or users of Motor Vehicles.

**Part Six**  
**Cigarette Tax**

**Article 26**

(1) The object of the Cigarette Tax is the consumption of tobacco, including cigarettes, cigars, hand-rolled tobacco, and other forms of tobacco subject to tobacco excise tax.  
(2) Exempted from the object of the Cigarette Tax as referred to in section (1) are tobacco products not subject to tobacco excise tax based on legislation in the field of excise.

**Article 27**

(1) The Subject of the Cigarette Tax is the consumer of tobacco.  
(2) Taxpayer of the Cigarette Tax is the Cigarette factory/producer and importer of tobacco who has a permit in the form of an identification number for excise good business actors.  
(3) The Cigarette Tax is collected by the Government agency that has authority to collect tobacco excise taxes simultaneously with the collection of tobacco excise.  
(4) The Cigarette Tax collected by the Government agency as referred to in section (3) is deposited into the regional public treasury account proportionally based on the population.  
(5) The provisions regarding the procedures for the collection and deposit of the Cigarette Tax are in accordance with legislation.

### Article 28

The Cigarette Tax basis is the excise on cigarette set by the Government.

### Article 29

The Cigarette Tax rate is set at 10% (ten percent) of the cigarette excise tax.

### Article 30

- (1) The amount of Cigarette Tax payable is calculated by multiplying the basis for the Cigarette Tax as referred to in Article 28 by the Cigarette Tax rate as referred to in Article 29.
- (2) The time when the Cigarette Tax becomes payable is determined at the moment the cigarette excise tax is collected from the cigarette factory/ producer and importer who has a permit in the form an excisable goods entrepreneur registration number.
- (3) The area for the collection of the Cigarette Tax is the customs territory of Indonesia.

## Part Seven

### PBB-P2

### Article 31

- (1) The object of PBB-P2 is the Land and/or Buildings owned, controlled, and/or utilized by an individual or an Entity, except for areas used for plantation, forestry, and mining business activities.
- (2) Land as referred to in section (1) includes the surface of land resulting from reclamation or filling activities.
- (3) Exempted from the object of PBB-P2 as referred to in section (1) is the ownership, control, and/or utilization of:
  - a. Land and/or Buildings of government offices, local government offices, and other state administrator offices recorded as state-owned or local-owned assets of the Province of DKI Jakarta and other regions;
  - b. Land and/or Buildings used solely to serve the public interest in the fields of religion, social welfare, health, education, and national culture, which are not intended for profit;
  - c. Land and/or Buildings solely used as burial places (cemeteries), archaeological sites, or similar purposes;
  - d. Land that is protected forest, nature reserve, ecotourism forest, national park, pasture land controlled by villages, and state land that has not been burdened with any rights;
  - e. Land and/or Buildings used by diplomatic missions and consulates based on the principle of reciprocity;
  - f. Land and/or Buildings used by bodies or representatives of international organizations designated by regulations of the minister

administering government affairs in the field of state finance;

- g. Land and/or Buildings for railway lines, mass rapid transit, light rail transit, or similar infrastructure;
- h. Land and/or Buildings for residential purposes based on a specific NJOP set by the Governor; and
- i. Land and/or Buildings for which land and building taxes are collected by the Government.

#### Article 32

- (1) The subject of PBB-P2 is an individual or an Entity that genuinely holds rights to land and/or gain benefits from land, and/or own, control, and/or benefit from Buildings.
- (2) The taxpayer of PBB-P2 is an individual or an Entity that genuinely holds rights to land and/or gains benefits from land, and/or own, control, and/or benefit from Buildings.

#### Article 33

- (1) The PBB-P2 tax basis is the NJOP.
- (2) The NJOP as referred to in section (1) is determined based on the assessment process for PBB-P2.
- (3) The NJOP as referred to in section (1) is determined annually.
- (4) The NJOPTKP is set at Rp60,000,000.00 (sixty million rupiah) for each Taxpayer.
- (5) In the event that a Taxpayer owns or controls more than one PBB-P2 object in the Province of DKI Jakarta, the NJOPTKP as referred to in section (4) is only granted for one PBB-P2 object for each Tax Year.
- (6) The NJOP used for calculating PBB-P2 is set at a minimum of 20% (twenty percent) and a maximum of 100% (one hundred percent) of the NJOP after deducting the NJOPTKP as referred to in section (4).
- (7) The percentage as referred to in section (6) for groups of PBB-P2 objects is determined by considering:
  - a. the increase in the NJOP resulting from the assessment;
  - b. the form of utilization of the Taxable object; and/or
  - c. the clustering of NJOP within one provincial area.
- (8) The amount of NJOP as referred to in section (1) is determined by the Governor's Decision.
- (9) Further provisions regarding the assessment of PBB-P2 as referred to in section (2) are regulated by the Governor's Regulation, referring to the regulation of the minister administering government affairs in the field of state finance regarding the assessment of PBB-P2
- (10) Further provisions regarding the percentage of NJOP as referred to in section (6) and the considerations as referred to in section (7) are regulated by the Governor's Regulation.

#### Article 34

- (1) The PBB-P2 rate is set at 0.5% (zero-point five percent).

(2) The PBB-P2 rate as referred to in section (1) for agricultural and livestock production land is set at 0.25% (zero-point two five percent).

#### Article 35

The principal amount of PBB-P2 payable is calculated by multiplying the NJOP used for calculating PBB-P2 as referred to in Article 33 section (6) by the PBB-P2 rate as referred to in Article 34.

#### Article 36

- (1) The Tax Year for PBB-P2 is a period of 1 (one) calendar year.
- (2) The time PBB-P2 becomes payable is determined at the time of ownership, control, and/or utilization of Land and/or Buildings occurs.
- (3) The determining moment for calculating the PBB-P2 payable as referred to in section (2) is based on the condition of the PBB-P2 object as of 1 January.
- (4) The area for the collection for the PBB-P2 payable is the Province of DKI Jakarta where the PBB-P2 object is located.
- (5) Included within the collection area of PBB-P2 as referred to in section (4) is the region of the Province of DKI Jakarta where the following Land and/or Buildings are located:
  - a. inland waters and inland seas, as well as Buildings situated on them; and
  - b. buildings located outside of inland waters and seas, whose technical construction is connected to Buildings on land, excluding underwater pipes and cables.

### Part Eight BPHTB

#### Article 37

- (1) The object of BPHTB is the Acquisition of Rights on Land and/or Buildings which includes:
  - a. the transfer of rights due to:
    1. sale and purchase;
    2. exchange;
    3. grant;
    4. testamentary grant;
    5. inheritance;
    6. contribution to a company or other legal entity;
    7. separation of rights resulting in a transfer;
    8. appointment of a buyer in an auction;
    9. execution of final and binding court decision;
    10. business merger;
    11. business consolidation;
    12. business expansion; or
    13. gifts.
  - b. the granting of new rights due to:
    1. continuation of right relinquishment; or

2. rights granted outside of right relinquishment.

(2) Rights on Land and/or Buildings as referred to in section (1) include:

- a. right of ownership;
- b. right to cultivate;
- c. right to build;
- d. right to use;
- e. rights of ownership over apartment units; and
- f. right to manage.

(3) Exempted from BPHTB object includes the acquisition of Right on Land and/or Buildings for:

- a. Government offices, local governments, state administrators, and other state institutions recorded as state-owned or owned by the Province of DKI Jakarta or other regions;
- b. acquisition by the state for governance purposes and/or for the implementation of public interest development;
- c. international organizations or their representatives, provided they do not conduct business or engage in activities outside the functions and duties of the organization or representative office, as regulated by regulation of the minister administering government affairs in the field of state finance;
- d. diplomatic and consular representations based on the principle of reciprocity;
- e. individuals or Entities due to rights conversion or other legal actions without a change of name;
- f. individuals or Entities due to waqf;
- g. individuals or Entities for religious purposes; and
- h. low-income communities in accordance with the provisions of legislation.

(4) Criteria for BPHTB object exemption for low-income communities as referred to in section (3) point h, apply to first home ownership with specific criteria determined by a Governor's Decision.

(5) The specific criteria as referred to in section (4) are aligned with policies that provide housing development and acquisition assistance for low-income communities, as regulated by the minister administering government affairs for public works and housing.

#### Article 38

- (1) The subject of BPHTB is an individual or an Entity acquiring Right on Land and/or Buildings.
- (2) The taxpayer of BPHTB is an individual or an Entity acquiring Right on land and/or Buildings.

#### Article 39

- (1) The BPHTB tax basis is the acquisition value of the taxable object.

- (2) The acquisition value of the taxable object as referred to in section (1) is determined as follows:
  - a. transaction price for a sale and purchase;
  - b. market value for:
    1. exchange;
    2. grant;
    3. testamentary grant;
    4. inheritance;
    5. contribution to a corporation or other legal entity;
    6. separation of rights resulting in a transfer;
    7. transfer of rights due to the execution of a court decision with legal force;
    8. granting of new land rights as a continuation of the relinquishment of rights;
    9. granting of new land rights outside the relinquishment of rights;
    10. business merger;
    11. business consolidation;
    12. business expansion; and
    13. gift.
  - c. transaction price stated in the auction minutes for the designation of the buyer in an auction.
- (3) In the event that the acquisition value of the taxable object as referred to in section (2) is unknown or lower than the NJOP used in the land and building tax for the year of acquisition, the BPHTB tax basis uses the NJOP for the year of acquisition.
- (4) The non-taxable acquisition value of the taxable object is set at Rp250,000,000.00 (two hundred fifty million rupiah) for the first acquisition of rights by a Taxpayer in the Province of DKI Jakarta where BPHTB is payable.
- (5) In the event of acquisition due to a testamentary grant or inheritance as referred to in Article 37 section (1) point a point 4 and point 5, received by an individual who is a direct family member within one degree of descent up or down from the grantor or testator, including spouse, the non-taxable acquisition value of the taxable object is set at Rp1,000,000,000 (one billion rupiah).

#### Article 40

The BPHTB rate is set at 5% (five percent).

#### Article 41

- (1) The principal amount of BPHTB payable is calculated by multiplying the BPHTB tax basis as referred to in Article 39 section (1), after deducting the non-taxable acquisition value as referred to in Article 39 section (4) or section (5), by the BPHTB rate as referred to in Article 40.
- (2) The moment BPHTB becomes payable is determined as follows:
  - a. on the date of sale and purchase agreement made and signed, in the case of a sale and purchase;

- b. on the date the deed made and signed, for exchanges, gifts, testamentary grants, contributions to a corporation or other legal entity, separation of rights resulting in transfers, mergers, consolidations, expansions, and/or gifts;
- c. on the date the heir or their representative registers the transfer of rights at the land office, for inheritance;
- d. on the date of a final and binding court decision, for judicial decisions;
- e. on the date of issuance of the decision letter granting new rights to land as a continuation of the right relinquishment;
- f. on the date of issuance of the decision letter granting new rights to land outside of right relinquishment; and
- g. on the date of the auction winner's appointment, for auctions.

(3) In the event of sale and purchase as referred to in section (2) point a, there is no sale and purchase agreement, the moment BPHTB becomes payable is determined on the date the sale and purchase deed is made and signed.

(4) The area for the collection of BPHTB is the Province of DKI Jakarta, where the land and/or Building is located.

#### Article 42

- (1) The land deed officer or notary, under their authority is obligated to:
  - a. request proof of BPHTB payment from the Taxpayer before signing the deed transferring Right on Land and/or Building; and
  - b. report the creation of sale and purchase agreements and/or deeds for land and/or Buildings to the Governor not later than the 10th (tenth) of the following month.
- (2) The head of the office responsible for state auction services is obligated to:
  - a. request proof of BPHTB payment from the Taxpayer before signing the auction report; and
  - b. report the auction report to the Governor not later than the 10th (tenth) of the following month.
- (3) The head of the office responsible for state auction services who violates the provisions as referred to in section (2) is subject to sanctions in accordance with the provisions of legislation.
- (4) Further provisions regarding the reporting procedures for officials as referred to in section (1) point b and section (2) point b are regulated by a Governor's Regulation.

#### Article 43

- (1) The head of the land office may only process the registration of land rights or the transfer of land rights after the Taxpayer has submitted proof of BPHTB payment.

(2) The head of the land office who violates the provisions as referred to in section (1) is subject to sanction in accordance with the provisions of legislation.

Part Nine  
PBJT

Article 44

The object of PBJT is the sale, provision, and/or consumption of Certain Goods and Services, which consist of:

- a. Food and/or Beverages;
- b. Electric Power;
- c. Hotel Services;
- d. Parking Services; and
- e. Art and Entertainment Services.

Article 45

(1) The sale and/or provision of Food and/or Beverages as referred to in Article 44 point a include Food and/or Beverages provided by:

- a. Restaurants that provide at least dining services, including tables, chairs, and/or eating and drinking utensils;
- b. catering service providers who perform:
  - 1. the process of providing raw and semi-processed materials, preparation, storage, and serving based on orders;
  - 2. service at a location requested by the customer that differs from the place where preparation and storage are done; and
  - 3. service with or without equipment and personnel.

(2) Exempted from PBJT object as referred to in section (1) are the sale and/or provision of Food and/or Beverages:

- a. with a business turnover not exceeding Rp42,000,000.00 (forty-two million rupiah) per month;
- b. conducted by supermarkets or similar establishments that do not solely sell Food and/or Beverages;
- c. conducted by Food and/or Beverage factories; and
- d. provided by facility providers whose main business activity is to provide lounge services at airports.

(3) The business turnover provision as referred to in section (2) point a does not apply to incidental sales and/or provision of Food and/or Beverages.

Article 46

(1) The consumption of Electric Power as referred to in Article 44 point b is the use of Electric Power by end-users.

(2) Exempted from Electric Power consumption as referred to in section (1) include:

- a. consumption of Electric Power by government agencies, the Government of the Province of DKI Jakarta, other local governments, and other state administrator;
- b. consumption of Electric Power at locations used by embassies, consulates, and foreign representatives based on principle of reciprocity;
- c. consumption of Electric Power in places of worship, nursing homes, orphanages, and similar social welfare institutions; and
- d. consumption of self-generated Electric Power with a capacity below 200 kVA (two hundred kilovolt-amperes) that does not require a permit from the relevant technical agencies.

**Article 47**

- (1) Hotel Services as referred to in Article 44 point c include accommodation services and supporting facilities, as well as the rental of meeting/conference rooms by providers of Hotel Services, such as:
  - a. hotels;
  - b. hostels;
  - c. villas;
  - d. tourist lodges;
  - e. motels;
  - f. guesthouses;
  - g. tourism inns;
  - h. rest houses;
  - i. private accommodations operated as hotels, guesthouses, bungalows, resorts, or cottages;
  - j. private residence functioning as a hotel; and
  - k. *glamping* (glamorous camping) facilities.
- (2) Exempted from Hotel Services as referred to in section (1) include:
  - a. dormitory accommodations provided by the Government, the Government of the Province of DKI Jakarta, and other local governments;
  - b. accommodations in hospitals, nurses' dormitories, nursing homes, orphanages, and similar social welfare institutions;
  - c. accommodations in educational or religious activity centers;
  - d. travel agency or tour services; and
  - e. rental for rooms intended for business use within hotels services.

**Article 48**

- (1) The Parking Services as referred to in Article 44 point d include:
  - a. the provision or management of parking spaces; and/or
  - b. valet parking services.
- (2) The parking spaces as referred to in section (1) point a include parking spaces:
  - a. owned by the Government, the Government of the Province of DKI Jakarta, and other local

governments, where management is outsourced to private parties; and

b. operated by office buildings exclusively for their employees, with charges applied.

(3) Exempted from parking space service provisions as referred to in section (1) include:

- a. parking space services provided by the Government and the Government of the Province of DKI Jakarta;
- b. parking space services provided by offices exclusively for their own employees;
- c. parking space services provided by embassies, consulates, and foreign representations based on the principle of reciprocity;
- d. Motor Vehicle storage services with a capacity of up to 10 (ten) four-wheeled vehicles and/or up to 20 (twenty) two-wheeled vehicles; and
- e. parking space facilities solely used for Motor Vehicle sales businesses.

#### Article 49

(1) The Art and Entertainment Services as referred to in Article 44 point e include:

- a. film screenings or other forms of audio-visual shows presented live at a specific location;
- b. exhibitions of art, music, dance, and/or costumes;
- c. beauty contests;
- d. bodybuilding contests;
- e. exhibitions;
- f. circus, acrobatics, and magic shows performances;
- g. horse racing and motor vehicle races;
- h. skill games;
- i. sports games using facilities/space and/or equipment and supplies for sports and fitness;
- j. recreational water rides, ecological attractions, educational rides, cultural attractions, snow attractions, amusement rides, fishing, agro-tourism, and zoos;
- k. massage parlors and reflexology; and
- l. discotheques, karaoke, nightclubs, bars, and steam baths/spas.

(2) Exempted from the Art and Entertainment Services as referred to in section (1) are the Art and Entertainment Services that are solely for:

- a. promoting traditional culture free of charge;
- b. community service activities free of charge; and
- c. other artistic and entertainment activities that are free of charge.

#### Article 50

(1) The subject of PBJT is consumers of Certain Goods and Services.

(2) PBJT Payers is an individual or an Entity that sells, delivers, and/or consumes Certain Goods and Services.

Article 51

- (1) The PBJT tax basis is the amount paid by the consumers of Certain Goods and Services, including:
  - a. the amount of payment received by Food and/or Beverage providers for PBJT on Food and/or Beverages;
  - b. the sale value of Electric Power for PBJT on Electric Power;
  - c. the amount paid to Hotel Services providers for PBJT on Hotel Services;
  - d. the amount paid to parking space providers and/or vehicle parking space service providers for PBJT on Parking Services; and
  - e. the amount of payment received by the organizer of Arts and Entertainment Services for PBJT on Arts and Entertainment Services.
- (2) In the event that the payment as referred to in section (1) uses a voucher or other similar form that contains a value in rupiah or another currency, the PBJT tax basis is set at the value in rupiah or other currencies.
- (3) In the absence of payments as referred to in section (1), the basis for calculating PBJT is calculated based on the selling prices of similar goods and services prevailing in the Province of DKI Jakarta.
- (4) In the event that the Government of the Province of DKI Jakarta establishes policies to control the use of private vehicles and levels of congestion, specifically for PBJT on Parking Services as referred to in section (1) point d, the Government of the Province of DKI Jakarta may set the basis for calculating the fee at the parking tariff before any discounts are applied.

Article 52

- (1) The selling value of Electric Power as referred to in Article 51 section (1) point b is established for:
  - a. Electric Power sourced from other sources with payment; and
  - b. Electric Power generated independently.
- (2) The selling value of Electric Power set for Electric Power sourced from other sources with payment as referred to in section (1) point a is calculated based on:
  - a. the amount of billing for fixed costs plus the cost of electricity usage kWh/variable charged in the electricity bill for postpaid; and
  - b. the amount of Electric Power purchased for prepaid.
- (3) The selling value of Electric Power set for Electric Power generated independently as referred to in section (1) point b is calculated based on:
  - a. available capacity;
  - b. electricity usage rate;
  - c. duration of electricity use; and
  - d. the unit price of electricity applicable in the Province of DKI Jakarta.
- (4) The selling value of Electric Power set for Electric Power sourced from other sources with payment as referred to

in section (1) point a and the provisions as referred to in Article 51 section (3), the Electric Power provider as the Taxpayer calculates and collects PBJT on Electric Power for the use of Electric Power that is sold or delivered.

**Article 53**

- (1) The PBJT rate on Food and/or Beverages, Hotel Services, Parking Services, and Arts and Entertainment Services is set at 10% (ten percent).
- (2) Specifically, the PBJT rate on entertainment services in discotheques, karaoke, nightclubs, bars, and steam baths/spas is set at 40% (forty percent).
- (3) The PBJT rate on Electric Power is as follows:
  - a. for Electric Power consumption from other sources by industries, oil, and natural gas mining, it is set at 3% (three percent);
  - b. for Electric Power consumption from other sources by entities other than industries, oil, and natural gas mining as referred to in point a, it is set at 2.4% (two-point four percent); and
  - c. for Electric Power consumption that is generated independently, it is set at 1.5% (one point five percent).

**Article 54**

- (1) The principal amount of PBJT payable is calculated by multiplying the PBJT tax basis as referred to in Article 51 section (1) by the PBJT rate as referred to in Article 53.
- (2) The time at which PBJT becomes payable is determined at:
  - a. the payment or delivery of Food and/or Beverages for PBJT on Food and/or Beverages;
  - b. the consumption or payment for Electric Power for PBJT on Electric Power;
  - c. the payment or delivery of Hospitality Services for PBJT on Hospitality Services;
  - d. the payment or delivery of parking space provision services for PBJT on Parking Services; and
  - e. the payment or delivery of Art and Entertainment services for PBJT on Arts and Entertainment Services.
- (3) The area for the collection of the PBJT payable is the Province of DKI Jakarta where the sale, delivery, and/or consumption of Certain Goods and Services takes place.

**Part Ten**  
**Advertisement Tax**

**Article 55**

- (1) The object of Advertisement Tax is all Advertisement organization, including:
  - a. boards/billboards/ videotron/ megatron Advertisements;
  - b. fabric Advertisements;

- c. stick-on / stickers Advertisements;
- d. leaflet Advertisements;
- e. mobile Advertisements, including on vehicles;
- f. aerial Advertisements;
- g. floating Advertisements;
- h. film/slide advertising; and
- i. exhibition advertising.

(2) Exempted from the object of Advertisement Tax are:

- a. Advertisement through the internet, television, radio, daily newspapers, weekly magazines, monthly publications, and similar media;
- b. labels/trademarks attached to traded goods, which serve to distinguish them from similar products;
- c. business or professional identification signs attached to buildings and/or within the area of the business or profession, the type, size, shape, and material of Advertisement regulated by the Governor's Regulation in accordance with provisions governing business or professional identification;
- d. Advertisement by the Government, the Government of the Province of DKI Jakarta, or other local governments;
- e. Advertisement for political, social, and religious activities that are not accompanied by commercial advertisements;
- f. Advertisement solely containing the name of a place of worship and orphanages;
- g. Advertisement solely related to ownership and/or land use, provided that its area does not exceed 1 m<sup>2</sup> (one square meter) and is conducted on that land, except for product Advertisement; and
- h. Advertisement by diplomatic missions, consulate representatives, UN representatives, and special organizations or international bodies at the locations of said organizations.

#### Article 56

(1) The subject of Advertisement Tax is an individual or an Entity that uses Advertisement.

(2) The Taxpayer of Advertisement Tax is an individual or an Entity that publishes Advertisement.

#### Article 57

(1) The Advertisement Tax basis is the rental value of the Advertisement.

(2) In the event that that Advertisement is organized by a third party, the rental value of the Advertisement as referred to in section (1) is determined based on the rental value of Advertisement.

(3) In the event that Advertisement is organized independently, the rental value of the Advertisement as

referred to in section (1) is calculated by considering the following factors:

- a. type;
- b. material used;
- c. placement location;
- d. display duration;
- e. duration of organization;
- f. quantity; and
- g. size of the Advertisement medium.

(4) In the event that the rental value of Advertisement as referred to in section (2) is unknown and/or deemed unreasonable, the rental value of the Advertisement is determined using the factors as referred to in section (3).

(5) The calculation of the rental value of the Advertisement as referred to in section (3) is determined by a Governor Regulation.

#### Article 58

The Advertisement Tax rate is set at 25% (twenty-five percent).

#### Article 59

(1) The principal amount of the Advertisement Tax payable is calculated by multiplying the Advertisement Tax basis as referred to in Article 57 section (1) by the Advertisement Tax rate as referred to in Article 58.

(2) The time at which the Advertisement Tax becomes payable is determined at the time of the Advertisement organization.

(3) The area for the collection of the Advertisement Tax payable is the Province of DKI Jakarta where the Advertisement organize.

(4) Specifically for mobile Advertisement as referred to in Article 55 section (1) point e, the Advertisement Tax payable is collected in the Province of DKI Jakarta where the organizer's business is registered.

#### Part Eleven PAT

#### Article 60

(1) The object of PAT is the extraction and/or utilization of Groundwater.

(2) Exempted from the object of PAT are extractions for:

- a. household needs;
- b. irrigation for smallholder agriculture;
- c. small-scale fisheries;
- d. smallholder livestock farming;
- e. religious purposes;
- f. fire extinguishing needs; and
- g. activities carried out by the Government and/or Government of the Province of DKI Jakarta.

Article 61

- (1) The subject of PAT is an individual or an Entity that extracts and/or utilizes Groundwater.
- (2) The Taxpayers of PAT is an individual or an Entity that extracts and/or utilizes Groundwater.

Article 62

- (1) The PAT Tax basis is the acquisition value of the Groundwater.
- (2) The acquisition value of Groundwater as referred to in section (1) is the result of multiplying the raw water price by the Groundwater coefficient.
- (3) The raw water price as referred to in section (2) is determined based on the maintenance and control costs of groundwater resources.
- (4) The Groundwater coefficient as referred to in section (2) is expressed in a coefficient based on the following factors:
  - a. type of water source;
  - b. location of the water source;
  - c. purpose of extraction and/or utilization of water;
  - d. volume of water extracted and/or utilized;
  - e. water quality; and
  - f. level of environmental damage caused by the extraction and/or utilization of water.
- (5) Further provisions regarding the determination of the acquisition value of Groundwater as referred to in section (1) are regulated by Governor Regulation, referring to regulations established by the minister administering government affairs in the field of energy and mineral resource management.

Article 63

The PAT rate is set at 20% (twenty percent).

Article 64

- (1) The principal amount of the PAT payable is calculated by multiplying the PAT Tax basis as referred to in Article 62 section (1) by the PAT rate as referred to in Article 63.
- (2) The PAT payable is calculated from the time of extraction and/or utilization of groundwater.
- (3) The area for the collection of the PAT payable is the Province of DKI Jakarta where the extraction and/or utilization of Groundwater takes place.

Part Twelve  
Use of Tax Revenue for Specified Activities

Article 65

- (1) The revenue from PKB is allocated at least 10% (ten percent) for the construction and/or maintenance of roads and the improvement of public transportation modes and facilities.

- (2) The revenue from PBJT on Electric Power is allocated at least 10% (ten percent) for the provision of public lighting.
- (3) The activities for providing public lighting as referred to in section (2) include the provision and maintenance of public lighting infrastructure and payment of Electric Power consumption costs for public lighting.
- (4) The revenue from the Cigarette Tax is allocated at least 50% (fifty percent) to fund healthcare services for the public and law enforcement.
- (5) The revenue from the PAT is allocated at least 10% (ten percent) for the prevention, control, and recovery from pollution and/or environmental damage in regencies/municipalities that affect the quality and quantity of Groundwater, including:
  - a. tree planting;
  - b. creating infiltration pits or wells;
  - c. forest or tree preservation; and
  - d. waste management.

## CHAPTER III LEVIES

### Part One Types of Levies

#### Article 66

- (1) The types of Levies consist of:
  - a. Public Service Levy;
  - b. Business Service Levy; and
  - c. Certain Licensing Levy.
- (2) The Levy Payers for the types of Levies as referred to in section (1) are an individual or an Entity that uses or enjoys the services of goods, services, and/or licensing.
- (3) The Levy Payers as referred to in section (2) are obligated to pay for the services used or enjoyed.
- (4) The Regional Apparatus Work Unit /Unit of the Regional Apparatus Work Unit responsible for collecting the types of Levies as referred to in section (1) is determined by a Governor Regulation.

### Part Two Public Service Levy

#### Article 67

- (1) The types of services that are objects of Public Service Levy as referred to in Article 66, section (1), point a, include:
  - a. health services;
  - b. sanitation services;
  - c. on-street parking services;
  - d. market services; and
  - e. traffic control.
- (2) The types of services as referred to in section (1) may not be subject to Levy if the potential revenue is small and/or as part of the implementation of

national/regional policies to provide such services free of charge.

- (3) The details of the objects of Public Service Levy as referred to in section (1) are stated in the Annex as an integral part of this Regional Regulation.
- (4) The services as referred to in section (1) are provided or given by the Government of the Province of DKI Jakarta based on the authority of the Province of DKI Jakarta as regulated in the provisions of legislation.
- (5) The services as referred to in section (4) include services provided by BLUD.
- (6) The detailed objects of services provided by BLUD as referred to in section (5) are regulated in a Governor Regulation in accordance with provisions of legislation.
- (7) The detailed objects of Levy regulated in the Governor Regulation as referred to in section (6) are implemented with the following provisions:
  - a. it does not conflict with higher legislation;
  - b. it does not hinder the investment climate in the Province of DKI Jakarta; and
  - c. it does not create a high-cost economy.
- (8) The Governor Regulation as referred to in section (6) is submitted to the minister administering government affairs in the field of state finance, the minister administering government home affairs, and the Regional House of Representatives not later than 7 (seven) workdays after the Governor Regulation is issued.
- (9) Exempted from the objects of Public Service Levy as referred to in section (1) are services provided by the Government, state-owned enterprises, local-owned enterprises, and private parties.
- (10) The subject of Public Service Levy is an individual or an Entity that uses or enjoys Public Service.
- (11) The Public Service Levy Payer is an individual or an Entity that in accordance with legislation is obligated to pay Public Service Levy.

#### Article 68

The health services as referred to in Article 67, section (1), point a include health services at community health centers (*Puskesmas*), mobile community health centers, auxiliary community health centers, treatment centers, regional general hospitals, and other similar health service facilities owned and/or managed by the Government of the Province of DKI Jakarta, except for administrative services.

#### Article 69

- (1) The cleaning services as referred to in Article 67, section (1), point b are cleaning services organized by the Government of the Province of DKI Jakarta, including:
  - a. collection or removal of waste from the source to a temporary disposal location;
  - b. transporting waste from the source and/or temporary disposal location to the final waste disposal or treatment site; and

- c. provision of locations for final waste disposal or treatment.
- (2) Exempted from cleaning services as referred to in section (1) are cleaning services for public roads, parks, places of worship, social facilities, and other public places.

#### Article 70

Parking services on public roads as referred to in Article 67, section (1), point c are parking services provided on public roads determined by the Government of the Province of DKI Jakarta in accordance with the provisions of legislation.

#### Article 71

Market services as referred to in Article 67, section (1), point d include the provision of traditional or simple market facilities, such as courtyards, stalls, and kiosks managed by the Government of the Province of DKI Jakarta.

#### Article 72

- (1) Traffic control as referred to in Article 67, section (1), point e is the control of the use of certain road sections, specific corridors, or certain areas at certain times by Motor Vehicle users.
- (2) Further provisions regarding traffic control are regulated by the Governor Regulation based on the regulations of the minister administering government affairs in the field of transportation.

#### Article 73

- (1) The principles and objectives in determining the rates for Public Service Levy are established by considering the costs of providing the relevant service, the community's ability, aspects of fairness, and the effectiveness of controlling such services.
- (2) The costs as referred to in section (1) include:
  - a. operational and maintenance costs;
  - b. interest costs; and
  - c. capital costs.
- (3) In the event that the determination of rate only considers the costs of providing services as referred to in section (1), the rate setting will only cover part of the costs as referred to in section (2).
- (4) The principles and objectives in determining the rate for Public Service Levy provided by BLUD are established in accordance with the provisions of legislation regarding BLUD.

### Part Three Business Service Levy

#### Article 74

- (1) The types of goods and/or services provision that constitute the object of Business Service Levy as referred to in Article 66, section (1), point b include:

- a. the provision of business activity spaces such as wholesale markets, shops, and other business activity places;
- b. the provision of fish, livestock, agricultural, and forestry auction sites, including other facilities within the auction environment;
- c. the provision of special parking spaces outside the roadway;
- d. the provision of lodging/guesthouses/villas;
- e. services for slaughtering livestock;
- f. port services;
- g. services for recreation, tourism, and sports;
- h. services for the crossing of people or goods using vehicles on water;
- i. the sale of production from the Government of the Province of DKI Jakarta; and
- j. the utilization of assets of the Government of the Province of DKI Jakarta that do not interfere with the duties and functions of the Regional Apparatus Work Unit and/or the optimization of assets of the Government of the Province of DKI Jakarta without changing the ownership status in accordance with the provisions of legislation.

(2) The details of the object of Business Service Levy as referred to in section (1) are stated in Annex an integral part of this Regional Regulation.

(3) The provisions or services as referred to in section (1) are provided by the Government of the Province of DKI Jakarta based on the services rendered and the authority of the Province of DKI Jakarta as regulated by the provisions of legislation.

(4) The services as referred to in section (3) include those provided by BLUD.

(5) Detailed specifications of the services provided by BLUD as referred to in section (4) are regulated by the Governor Regulation in accordance with the provisions of legislation.

(6) The detailed specifications of the Levy regulated by the Governor Regulation as referred to in section (5) is implemented with the following provisions:

- a. not contrary to higher legislation;
- b. not hinder the investment climate in the Province of DKI Jakarta; and
- c. not result in high economic costs.

(7) The Governor Regulation as referred to in section (5) is submitted to the minister administering government affairs in the field of state finance, the minister administers government home affairs, and the Regional House of Representatives not later than 7 (seven) work days after its enactment.

(8) Exempted from the objects of Business Service Levy as referred to in section (1) are services provided by the Government, state-owned enterprises, local-owned enterprises, and private parties.

(9) The subject of Business Service Levy is an individual or an Entity that uses or enjoys Business Service.

(10) Business Service Levy Payer is an individual or an Entity that, according to the legislation, is obligated to pay for Business Service Levy.

#### Article 75

The provision of places for business activities, such as wholesale markets, retail shops, and other business venues as referred to in Article 74 section (1) point (a), consists of the provision of business facilities in the form of wholesale markets and retail market facilities that are leased, as well as other business venues provided or organized by the Government of the Province of DKI Jakarta.

#### Article 76

- (1) The provision of fish, livestock, agricultural products, and forestry auction sites, including other facilities within the auction site as referred to in Article 74 section (1) point (b), consists of the provision of auction places specifically designated by the Government of the Province of DKI Jakarta for the auctioning of fish, livestock, agricultural products, and forestry products, including auction services and other facilities provided at the auction site.
- (2) The provision of auction sites as referred to in section (1) includes places rented by the Government of the Province of DKI Jakarta from other parties to be used as auction venues.

#### Article 77

The provision of special parking areas outside the roadway as referred to in Article 74 section (1) point (c) consists of the provision of special parking space outside the roadway that are provided, owned, and/or managed by the Government of the Province of DKI Jakarta.

#### Article 78

The provision of accommodations or lodges or villas as referred to in Article 74 section (1) point (d) consists of the provision of accommodation, lodges, or villas that are provided, owned, and/or managed by the Government of the Province of DKI Jakarta.

#### Article 79

The services of slaughterhouses for livestock as referred to in Article 74 section (1) point (e) consist of the provision of livestock slaughtering facilities, including health inspections of the animals before and after slaughter, which are provided, owned, and/or managed by the Government of the Province of DKI Jakarta.

#### Article 80

The port service as referred to in Article 74 section (1) point (f) consists of port services at harbors that are provided, owned, and/or managed by the Government of the Province of DKI Jakarta.

### Article 81

The services of recreational, tourism, and sports facilities as referred to in Article 74 section (1) point (g) consist of recreational, tourism, and sports facilities that are provided, owned, and/or managed by the Government of the Province of DKI Jakarta.

### Article 82

The service for the crossing of people or goods using water vehicles as referred to in Article 74 section (1) point (h) consists of services for crossing people or goods using water vehicles that are provided, owned, and/or managed by the Government of the Province of DKI Jakarta.

### Article 83

The sale of products produced by the Government of the Province of DKI Jakarta as referred to in Article 74 section (1) point (i) consists of the sale of products produced by the Government of the Province of DKI Jakarta.

### Article 84

- (1) The utilization of assets belonging to the Government of the Province of DKI Jakarta that does not interfere with the duties and functions of the Regional Apparatus Work Units and/or the optimization of assets belonging to the Government of the Province of DKI Jakarta, without changing the ownership status as referred to in Article 74 section (1) point (j), includes the utilization of local-owned assets in accordance with the provisions regarding the management of local-owned assets.
- (2) The form of utilization of local-owned assets as referred to in section (1) takes the form of leasing for a period of up to 1 (one) year.
- (3) The form of utilization of local-owned asset and the method of calculating the amount of the rate as referred to in section (1) can be determined by the Governor Regulation for the utilization of local-owned assets in the form of:
  - a. leasing for a period of more than 1 (one) year;
  - b. utilization cooperation;
  - c. build-operate-transfer or build-transfer-operate; or
  - d. infrastructure provision cooperation.
- (4) The issuance of the Governor Regulation as referred to in section (3) can be conducted for each implementation of the utilization of local-owned assets.
- (5) The form of utilization of local-owned assets as referred to in section (3) is implemented under the provisions:
  - a. not contrary to higher legislation;
  - b. not hindering the investment climate in the Province of DKI Jakarta; and
  - c. not resulting in high economic costs.
- (6) The implementation of the utilization of local-owned assets as referred to in section (3) in accordance with

the provisions of legislation regarding the management of local-owned assets.

**Article 85**

- (1) The principles and objectives in establishing rates for Business Service Levy are to achieve a reasonable profit.
- (2) The reasonable profit as referred to in section (1) is the profit obtained when the Business Service is conducted efficiently and is market-oriented.
- (3) The principles and objectives in establishing rates for Business Service Levy provided by BLUD are set in accordance with the provisions of legislation concerning BLUD.

**Article 86**

- (1) The types of licensing services that are the object of Certain Licensing Levy as referred to in Article 66 section (1) point (c) include:
  - a. building construction approval; and
  - b. utilization of foreign workers.
- (2) The services as referred to in section (1) are provided by the Government of the Province of DKI Jakarta based on authority in accordance with the provisions of legislation.
- (3) The subject of Certain Licensing Levy is an individual or an Entity that utilizes or benefits from the granting of Certain Licensing.
- (4) The Certain Licensing Levy Payer is an individual or an Entity that under legislation is obligated to make payments for the granting of Certain Licensing.

**Article 87**

- (1) The service for granting building construction approval as referred to in Article 86 section (1) point (a) includes the issuance of building construction approvals and certificates of feasibility by the Government of the Province of DKI Jakarta in accordance with the provisions of the legislation.
- (2) The issuance of building construction approvals and certificates of feasibility as referred to in section (1) includes activities for providing consultation on compliance with technical standards, issuing building construction approvals, conducting building inspections, issuing certificates of feasibility, and providing proof of ownership of the building, as well as printing plaques for certificates of feasibility.
- (3) The issuance of building construction approvals and certificates of feasibility as referred to in section (1) is granted for applications for approval of:
  - a. new construction;
  - b. buildings that have already been constructed but do not have building construction approvals and/or certificates of feasibility; and
  - c. alterations to buildings for:
    1. changes in the function of the building;
    2. changes in the building's layers;

3. changes in the size of the building;
4. changes in the appearance of the building;
5. changes in specifications and dimensions of components in the building that affect safety and/or health aspects;
6. strengthening buildings against moderate or severe damage;
7. protection and/or development of cultural heritage buildings; or
8. repairs to buildings located in cultural heritage areas.

(4) The approval for changes in building construction as referred to in section (3) point (c) is not required for maintenance and repair work.

(5) Exempted from the imposition of Levy for the services as referred to in section (1) are building approvals for properties owned by the Government, the Government of the Province of DKI Jakarta, other local governments, and Buildings that serve religious or worship functions.

#### Article 88

(1) The service for the utilization of foreign workers as referred to in Article 86 section (1) point (b) is the service for the approval of plans for the extension of the use of foreign workers in the Province of DKI Jakarta in accordance with the provisions of legislation regarding the use of foreign workers.

(2) Exempted from the imposition of Levy for the service as referred to in section (1) is the utilization of foreign workers by Government agencies, foreign diplomatic missions, international organizations, social institutions, religious institutions, and certain positions in educational institutions.

#### Article 89

(1) The principles and objectives in setting the rates for Certain Licensing Levy are based on the goal of covering part or all the costs incurred in providing the relevant license.

(2) The costs of administering the license as referred to in section (1) include the costs of issuing license documents, supervision, law enforcement, administration, and/or costs related to the negative impacts of granting the license.

(3) Specifically for the service of building construction approval as referred to in Article 87 section (1), the costs of administering the license refer to the provisions of legislation regarding building construction.

(4) Specifically for the service of approving plans for the extension of foreign workers utilization as referred to in Article 88 section (1), the costs of administering the license refer to the provisions of legislation regarding foreign worker utilization.

**Part Five**  
**Procedure for Calculating Levy**

**Article 90**

- (1) The amount of Levy payable is calculated based on the multiplication of the level of service usage by the Levy rate.
- (2) The level of service usage as referred to in section (1) is the total amount of service usage that serves as the basis for allocating the cost burden borne by the Government of the Province of DKI Jakarta for the provision of the relevant service.

**Article 91**

- (1) The Levy rate as referred to in Article 90 section (1) is the rupiah value established to calculate the amount of Levy payable.
- (2) In the event that the Levy rate as referred to in section (1) is in a currency other than rupiah, the payment of the Levy must still be made in rupiah, using the exchange rate at the time it is payable, as determined by the minister administering government affairs in the field of state finance for taxation purposes.
- (3) The Levy rate as referred to in section (1) may be uniform or vary according to categories in accordance with the principles and objectives of establishing the Levy rate.
- (4) The structure and amount of the Levy rate as referred to in section (1) are stated in the Annex as integral part of this Regional Regulation.

**Article 92**

- (1) The structure and amount of Certain Licensing Levy rate for building construction approval services are established based on activities for inspecting compliance with technical standards and consultation services for:
  - a. buildings, calculated based on the total floor area (LLt) multiplied by the locality index (Ilo) multiplied by the highest unit price standard (SHST) multiplied by the integrated index (It) multiplied by the constructed building index (Ibg), or using the formula:
$$LLt \times (Ilo \times SHST) \times It \times Ibg$$
  - b. infrastructure of buildings, calculated based on the volume (V) multiplied by the building infrastructure index (I) multiplied by the constructed building index (Ibg) multiplied by the unit price of building infrastructure levy (HSpbg), or using the formula:
$$V \times I \times Ibg \times HSpbg$$
- (2) The integrated index as referred to in section (1) point a is calculated based on the function index (If) multiplied by the sum of the weight of the parameters (bp) multiplied by the parameter index (Ip) multiplied by the ownership factor (Fm), or using the formula:

If x Σ (bp x lp) x Fm

Article 93

- (1) The structure and amount of the Certain Licensing Levy rate for the utilization of foreign workers are determined based on the level of service usage.
- (2) The amount of the Certain licensing Levy rate for the utilization of foreign workers as referred to in section (1) is collected and calculated in the equivalent of USD 100 (one hundred United States dollars) per person, per position, and per month for each foreign worker based on the applicable exchange rate at the time the local levy determination letter is issued and is paid in advance.

Article 94

- (1) The Levy rate as referred to in Article 91 is reviewed at least once every 3 (three) years.
- (2) The review of the Levy rate as referred to in section (1) takes into account the price index and economic developments, without adding Levy objects and/or the provisions of legislation.
- (3) The Levy rate as referred to in section (1) is determined by the Governor's Regulation.

CHAPTER IV  
TAX AND LEVY COLLECTION

Part  
One

General Provisions and Procedures for  
Tax and Levy Collection

Article 95

- (1) The Tax and Levy collection is carried out in accordance with general provisions and procedures for Tax and Levy collection.
- (2) The general provisions and procedures for Tax and Levy collection as referred to in section (1) include regulations regarding:
  - a. registration and data collection;
  - b. determination of the amount of Tax and Levy payable;
  - c. payment and deposit;
  - d. reporting;
  - e. deduction, corrections, and cancellations of determinations;
  - f. Tax audits;
  - g. Tax and Levy collection;
  - h. objections;
  - i. lawsuits;
  - j. write-off of Tax and Levy receivables by the Governor; and
  - k. other regulations related to Tax and Levy collection procedures.

(3) Further provisions regarding Tax and Levy collection procedures as referred to in section (2) are regulated by the Governor's Regulation.

## Part Two

### Deduction, Relief, Exemption, Write-off, or Postponement of Payment on Principal Tax, Principal Levies, and/or Sanctions

#### Paragraph 1 Fiscal Incentives on Tax and Levy for Business Actors

##### Article 96

(1) In supporting ease of investment policy, the Governor may provide fiscal incentives to business actors in his/her region.

(2) The fiscal incentives as referred to in section (1) include deduction, relief, and exemptions, or write-off of the principal Tax, principal Levy, and/or their sanctions.

(3) The fiscal incentives as referred to in section (1) may be provided upon the request of the Taxpayer and/or the Levy Payer or granted ex officio by the Governor based on the following considerations:

- the ability to pay of the Taxpayer and/or Levy Payer;
- specific conditions of the Tax object, such as the Tax object being affected by natural disasters, fires, and/or other causes that occur not due to any intentional action taken by the Taxpayer and/or other parties aimed at evading Tax payment;
- to support and protect micro and ultra-micro enterprises;
- to support the policies of the Government of the Province of DKI Jakarta in achieving the priority programs of the Province of DKI Jakarta; and/or
- to support the Government's policies in achieving national priority programs.

(4) The provision of fiscal incentives as referred to in section (3) is the authority of the Governor in accordance with the financial management policies of the Province of DKI Jakarta.

(5) The provision of fiscal incentives to the Taxpayer and/or Levy Payer as referred to in section (3) point a and point b, is carried out with consideration of the following factors:

- compliance in the payment and reporting of Taxes by the Taxpayer over the last 2 (two) years;
- the sustainability of business of the Taxpayer and/or Levy Payer;
- the contribution of the business and investment of the Taxpayer and/or Levy Payer to the regional economy and job opportunity in the Province of DKI Jakarta; and/or
- other factors determined by the Governor.

- (6) The provision of fiscal incentives to the Taxpayer and/or Levy Payer of micro and ultra-micro enterprises as referred to in section (3) point c, is conducted according to the criteria for micro and ultra-micro enterprises in the legislation concerning micro, small, medium enterprises, and cooperatives.
- (7) The provision of fiscal incentives to the Taxpayer and/or Levy Payer as referred to in section (3) point d, is adjusted to the priorities of the Province of DKI Jakarta as stated in the regional medium-term development plan.
- (8) The provision of fiscal incentives to the Taxpayer and/or Levy Payer as referred to in section (3) point e is carried out in the context of accelerating the completion of national strategic projects.

#### Article 97

- (1) The provision of fiscal incentives as referred to in Article 96 section (1) is determined by a Governor Regulation and notified to the Regional House of Representatives.
- (2) The notification to the Regional House of Representatives as referred to in section (1) is accompanied by the Governor's considerations in providing the fiscal incentives.
- (3) Further provisions regarding the administration and procedures for provision fiscal incentives as referred to in section (1) are regulated by a Governor Regulation.

#### Article 98

- (1) In the event that the provision of fiscal incentives as referred to in Article 96 section (1) is based on the request of the Taxpayer and/or Levy Payer, if necessary, the Governor or appointed officials may conduct a Tax and/or Levy Audit for other purposes in accordance with the legislation.
- (2) The Tax and/or Levy Audit as referred to in section (1) aims to ensure that the Taxpayer and/or Levy Payer applying for the fiscal incentives are entitled to receive them according to the considerations and factors as referred to in Article 96 section (3) and section (5).

#### Paragraph 2 Granting of Relief, Deduction, and Exemptions

#### Article 99

- (1) The Governor or appointed officials may grant relief deduction, exemptions, and postponements of payment on the principal and/or sanctions of Taxes and/or Levies by considering the conditions of the Taxpayer or Levy Payer and/or the Tax object or Levy object.
- (2) The conditions of the Taxpayer or Levy Payer as referred to in section (1) are at least include the ability to pay of the Taxpayer or Levy Payer or the liquidity level of the Taxpayer or Levy Payer.
- (3) The conditions of the Tax object as referred to in section (1) at least include very limited agricultural land, land

and Buildings occupied by the Taxpayer or Levy Payer from specific groups, the value of the Tax object up to a certain limit, and Tax objects impacted by natural disasters, fires, riots, and/or civil disturbances.

(4) Further provisions regarding the administration and procedures for relief, deduction, exemptions, and postponements of payment on the principal of Taxes, the principal of Levies, and/or their sanctions are regulated by a Governor Regulation.

**Paragraph 3**  
**Local Tax Facilities**

**Article 100**

(1) The Governor may provide local tax facilities to the Taxpayer in the form of:

- a. extensions of deadlines for the Tax payment or reporting; and/or
- b. the provision of instalment facilities or postponements of payment of Tax payable or tax debts.

(2) Extensions of the deadlines for the Tax payment or reporting as referred to in section (1) point a are granted to Taxpayers who are experiencing force majeure situations that prevent them from fulfilling their Tax obligations on time.

(3) Extensions of the deadlines for the Tax payment or reporting as referred to in section (1) point a may be granted by the Governor ex officio or based on the request of the Taxpayer as determined in the Governor's Decision.

(4) The provision of instalment facilities or postponements of payment of Tax payable or tax debts as referred to in section (1) point b is conducted in the event that the Taxpayer is experiencing liquidity difficulties or force majeure situations that prevent them from fulfilling their Tax payment obligations on time.

(5) The provision of instalment facilities or postponements of payment of Tax payable or tax debts as referred to in section (4) may be granted by the Governor based on the request of the Taxpayer as determined in the Governor's Decision.

(6) In granting instalment facilities or postponements of payment of Tax payables referred to in section (4), the Governor considers the compliance of the Taxpayer in paying Taxes over the last 2 (two) years.

(7) The Governor's Decision on the Taxpayer's request as referred to in section (5) may include:

- a. approving the amount of Tax instalments and/or the duration of instalments or the length of the postponement as requested by the Taxpayer;
- b. approving part of the Tax instalment amount and/or the length of instalments or the length of the postponement requested by the Taxpayer; or
- c. rejecting the Taxpayer's request.

- (8) Approval or partial approval of instalments or postponements as referred to in section (7) point a and b is granted for a maximum period of 24 (twenty-four) months.
- (9) Payments of instalments for each instalment period and postponed Tax payments are subject to interest of 0.6% (zero-point six percent) per month on the amount of Tax still to be paid, for a maximum period of 24 (twenty-four) months, with any part of a month counted as a full month.
- (10) The force majeure situations as referred to in section (2) and section (4) include:
  - a. natural disasters;
  - b. fires;
  - c. civil disturbances or mass riots;
  - d. disease outbreaks; and/or
  - e. other conditions based on the Governor's considerations.
- (11) Further provisions regarding the administration and procedures for granting local tax facilities are regulated by the Governor's Regulation.

### Part Three Provision of Tax and Levy Collection Incentive

#### Article 101

- (1) Agency that carry out the Tax and Levy collection may be granted incentive based on certain performance achievements.
- (2) The provisions of incentive as referred to in section (1) are established through the Regional Revenue and Expenditure Budget of the Province of DKI Jakarta.
- (3) Further provisions regarding the procedures for granting and utilizing the incentive as referred to in section (1) are regulated by the Governor's Regulation.

### CHAPTER V TAX AND LEVY INFORMATION SYSTEM

#### Article 102

- (1) The Tax and Levy collection is implemented based on a Tax and Levy information system.
- (2) The Levy collection as referred to in section (1) by Regional Government Apparatus Work Unit or a Unit Within a Regional Apparatus collector must be integrated with the Province of DKI Jakarta Levy information system.

### CHAPTER VI ADMINISTRATIVE SANCTIONS

#### Article 103

- (1) Taxpayers who do not fulfil their obligation to report the SPTPD by completing and submitting the SPTPD as referred to in Article 3 section (5) are subject to

administrative sanctions in the form of a fine of Rp100,000.00 (one hundred thousand rupiah).

(2) The administrative sanction in the form of a fine as referred to in section (1) is established by the STPD for each SPTPD.

(3) The administrative sanction in the form of a fine as referred to in section (2) is be imposed if the Taxpayer experiences force majeure conditions, including:

- a. natural disasters;
- b. fires;
- c. civil disturbances or mass riots;
- d. disease outbreaks; and/or
- e. other conditions based on the Governor's considerations.

#### Article 104

In the event that the land deed officers or notaries violates the obligations as referred to in Article 42 section (1), they are subject to administrative sanctions in the form of:

- a. a fine of Rp10,000,000.00 (ten million rupiah) for each violation as referred to in Article 42 section (1) point a; and/or
- b. a fine of Rp1,000,000.00 (one million rupiah) for each report as referred to in Article 42 section (1) point b.

### CHAPTER VII CONFIDENTIALITY OF TAXPAYER DATA

#### Article 105

(1) Any official is prohibited from disclosing to other parties anything that they know or have been informed of by the Taxpayer in the course of their duties or work to enforce the provisions of legislation in the field of local taxation.

(2) The prohibition as referred to in section (1) also applies to expert staff appointed by the Governor to assist in the implementation of legislation in the field of local taxation.

(3) Exempted from the provisions as referred to in section (1) and section (2) are:

- a. officials and/or expert acting as witnesses or experts in court proceedings; and
- b. officials and/or expert designated by the Governor to provide information to officials of state institutions or government agencies authorized to conduct audits in the field of local finance.

(4) In the interest of the region, the Governor is authorized to grant written permission to the officials as referred to in section (1) and the expert as referred to in section (2) to provide information, show written evidence from or about the Taxpayer to the designated party.

(5) For the purpose of examination in court regarding criminal or civil matters, upon the request of a judge in accordance with criminal procedure law and civil procedure law, the Governor may grant written permission to the officials as referred to in section (1)

and the expert as referred to in section (2) to provide and show written evidence and information regarding the Taxpayer in their possession.

(6) The judge's request as referred to in section (5) must specify the name of the suspect or defendant, the information requested, and the connection between the relevant criminal or civil case and the requested information.

## CHAPTER VIII INVESTIGATION

### Article 106

(1) Investigation of criminal acts in the field of Tax and Levy is carried out by civil servant investigators in the field of Tax and Levy in accordance with the Law regarding financial relations between the central government and local governments.

(2) Before conducting an investigation of criminal acts in the field of Tax and Levy as referred to in section (1), the Governor or the appointed official, based on information, data, reports, and complaints, is authorized to conduct a preliminary evidence examination.

(3) Further provisions regarding the implementation guidelines for the administration of investigations into criminal acts in the field of Tax and Levy as referred to in section (1) are determined by a Governor's Decision.

(4) Further provisions regarding the procedures for examining preliminary evidence of criminal acts in the field of Tax and Levy as referred to in section (2) are regulated by a Governor's Regulation.

## CHAPTER IX CRIMINAL PROVISIONS

### Article 107

(1) Taxpayers who, due to negligence, fail to fulfil their tax obligations as referred to in Article 3 section (5), resulting in harm to local finances, are subject to imprisonment or a fine in accordance with the Law regarding financial relations between the central government and local governments.

(2) Taxpayers who intentionally fail to fulfil their tax obligations as referred to in Article 3 section (5), resulting in harm to local finances, are subject to imprisonment or a fine in accordance with the Law regarding financial relations between the central government and local governments.

(3) The criminal provisions as referred to in section (2) also apply to representatives, proxies, employees of the Taxpayer, or other parties who instruct, participate in, advise, or assist in committing criminal acts in the field of local taxation.

#### Article 108

Criminal acts in the field of local taxation cannot be prosecuted if the period of 5 (five) years has passed since the time the Tax is due or the Tax period ends or the relevant Tax Year ends.

#### Article 109

Taxpayers who fail to fulfil their obligation to pay for services used or enjoyed as referred to in Article 66 section (3), resulting in harm to local finances, shall be subject to imprisonment or a fine in accordance with the Law regarding financial relations between the central government and local governments.

#### Article 110

The criminal provisions for officials or expert who violate the prohibitions as referred to in Article 105 section (1) and section (2) are implemented in accordance with the Law regarding financial relations between the central government and local governments.

#### Article 111

The fines as referred to in Articles 107 and 109 constitute state revenue.

### CHAPTER X TRANSITIONAL PROVISIONS

#### Article 112

At the time this Regional Regulation comes into force, the rights and obligations of Taxpayers and Levy Payers that have not been resolved prior to the promulgation of this Regional Regulation are settled based on the legislation in the field of Tax and Levy established before this Regional Regulation comes into force.

#### Article 113

Provisions regarding the utilization of local-owned assets that have been implemented based on agreements remain in effect until the end of the agreement period.

#### Article 114

At the time this Regional Regulation comes into force, all Governor Regulations that serve as implementing regulations of the Regional Regulation in the field of Tax and Levy remain effective to the extent they have not been replaced and not contrary to the provisions in this Regional Regulation.

### CHAPTER XI CLOSING PROVISIONS

#### Article 115

- (1) Provisions regarding PKB and BBNKB as regulated in this Regional Regulation come into force 3 (three) years as of 5 January 2022.
- (2) Provisions regarding Public Service Levy for waste/cleanliness services for residences by neighborhood units as regulated in this Regional Regulation come into force on 1 January 2025.
- (3) Provisions regarding Business Service Levy for rental use of residential apartment units as regulated in this Regional Regulation come into force on 1 July 2024.
- (4) Provisions regarding Business Service Levy for final waste processing services as regulated in this Regional Regulation come into force on 1 April 2024.

#### Article 116

At the time this Regional Regulation comes into force:

- a. Regional Regulation Number 6 of 2010 on General Provisions of Local Taxes (Regional Gazette of the Province of Special Capital Region of Jakarta of 2010 Number 6, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 3);
- b. Regional Regulation Number 10 of 2010 on Motor Vehicle Fuel Tax (Regional Gazette of the Special Capital Region of Jakarta of 2010 Number 10, Supplement to the Regional Gazette of the Province of the Special Capital Region of Jakarta Number 7);
- c. Regional Regulation Number 11 of 2010 on Hotel Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2010 Number 11, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 8);
- d. Regional Regulation Number 13 of 2010 on Entertainment Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2010 Number 13, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 10);
- e. Regional Regulation Number 15 of 2010 on Street Lighting Tax (Regional Gazette of the Special Capital Region of Jakarta of 2010 Number 15, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 12);
- f. Regional Regulation Number 16 of 2010 on Parking Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2010 Number 16, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 13);
- g. Regional Regulation Number 17 of 2010 on Ground Water Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2010 Number 17, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 14);
- h. Regional Regulation Number 18 of 2010 on Acquisition Duty on Land and Building Rights (Regional Gazette of the Province of Special Capital Region of Jakarta of

2010 Number 18, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 15);

- i. Regional Regulation Number 11 of 2011 on Restaurant Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2011 Number 11, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 25);
- j. Regional Regulation Number 12 of 2011 on Advertisement Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2011 Number 12, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 25);
- k. Regional Regulation Number 16 of 2011 on Rural and Urban Land and Building Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2011 Number 16, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 29);
- l. Regional Regulation Number 3 of 2012 on Local Levies (Regional Gazette of the Province of Special Capital Region of Jakarta of 2015 Number 101, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 31);
- m. Regional Regulation Number 2 of 2014 on Cigarette Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2014 Number 102, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 1006);
- n. Regional Regulation Number 1 of 2015 on Amendment to Regional Regulation Number 3 of 2012 on Local Levies (Regional Gazette of the Province of DKI Jakarta of 2015 Number 101; Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 1018); and
- o. Regional Regulation Number 3 of 2015 on Amendment to Regional Regulation Number 13 of 2010 on Entertainment Tax (Regional Gazette of the Special Capital Region of Jakarta of 2015 Number 103, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 1020), are repealed and declared ineffective.

#### Article 117

At the time the provisions regarding PKB and BBNKB as referred to in Article 115 section (1) comes into force:

- a. Regional Regulation Number 8 of 2010 on Motor Vehicle Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2010 Number 8, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 5);
- b. Regional Regulation Number 9 of 2010 on Excise for Transferring Ownership of Motor Vehicle (Regional Gazette of the Province of Special Capital Region of Jakarta of 2010 Number 9, Supplement to the Regional

Gazette of the Province of Special Capital Region of Jakarta Number 6);

- c. Regional Regulation Number 2 of 2015 on Amendment to Regional Regulation Number 8 of 2010 on Motor Vehicle Tax (Regional Gazette of the Province of Special Capital Region of Jakarta of 2015 Number 102, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 1019); and
- d. Regional Regulation Number 6 of 2019 on Amendment to Regional Regulation Number 9 of 2010 on Excise for Transferring Ownership of Motor Vehicle (Regional Gazette of the Province of Special Capital Region of Jakarta of 2019 Number 103, Supplement to the Regional Gazette of the Province of Special Capital Region of Jakarta Number 1030),  
are repealed and declared in effective.

**Article 118**

This Regional Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Regional Regulation by its placement in the Regional Gazette of the Province of Special Capital Region of Jakarta.

Issued in Jakarta on 5 January 2025  
ACTING GOVERNOR OF THE  
SPECIAL CAPITAL REGION OF  
JAKARTA

signed

HERU BUDI HARTONO

Promulgated in Jakarta  
on 5 January 2024

SECRETARY OF THE GOVERNMENT OF THE PROVINCE OF SPECIAL  
CAPITAL REGION OF JAKARTA

signed

JOKO AGUS SETYONO

REGIONAL GAZETTE OF THE PROVINCE OF SPECIAL CAPITAL REGION OF JAKARTA  
OF 2024 NUMBER 201

Jakarta, 15 December 2025  
Has been translated as an Official Translation  
on behalf of the Minister of Law  
of the Republic of Indonesia  
DIRECTOR GENERAL OF LEGISLATION,



ELUCIDATION OF  
REGULATION OF THE PROVINCE OF SPECIAL CAPITAL REGION  
OF JAKARTA

NUMBER 1 OF 2024  
ON  
LOCAL TAXES AND LOCAL LEVIES

I. GENERAL

Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments has established the fundamental policies on Taxes and Levies as part of the scope of Financial Relations between the Central Government and Local Governments. Subsequently, the regulations for implementing the management of Taxes and Levies are further detailed in government regulations and subsequently regulated in Regional Regulations. This Regional Regulation aims to provide implementation arrangements that complement the fundamental policies on Taxes and Levies as regulated in Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments, as well as Government Regulation Number 35 of 2023 on General Provisions on Local Taxes and Local Levies. This Regional Regulation also serves as the foundation and guideline for the Local Government in issuing Governor Regulations and/or other implementing regulations in the context of collecting Taxes and Levies. The arrangements not only cover the arrangement regarding the material provisions such as subject, object, rate, and tax basis, but also covers formal material including general provisions, mechanism, system, procedure for local tax and levy collection. The arrangements are conducted by considering the conditions and needs of the Province of Special Capital Region of Jakarta.

The arrangements in this Regional Regulation cover types of Taxes and Levies, Taxable Subjects and Taxpayers, Levy Subjects and Levy Payers, Taxable Objects of and Levies, Tax basis, levels of service use for Levies, Tax payable dates, Tax collection areas, as well as Tax and Levy rates. This arrangement also includes the confidentiality of Taxpayer data, investigations, and criminal provisions.

Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments and Government Regulation Number 35 of 2023 on General Provisions on Local Taxes and Local Levies have established that the determination of the tax basis amount is the authority of the Local Government, implemented by referring to the provisions in the Law and its implementing regulations. One of the changes related to the regulation of the tax basis is the regulation concerning the basis for calculating PBB-P2, which is set at a minimum of 20% (twenty percent) and a maximum of 100% (one hundred percent) of the NJOP after deducting non-taxable NJOP. This regulation provides flexibility for the local government to manage the tax burden on the community without being fully dependent on the

determination of NJOP. Furthermore, this regulation aims to address issues related to the disparity between the tax burden and the ability to pay taxes, which often arises in the collection of objective taxes or the issues of Poor Cash Tax-Payers. Ultimately, this regulation also impacts the average effective rates borne by the community.

This Regional Regulation further regulates the implementation of the determination of the tax basis, payable dates, and Tax collection areas to complement the regulations already established in the Law. In addition to the provisions regarding the collection of Taxes and Levies, this Government Regulation also addresses the implementation of Tax revenue directed for specific uses, as well as more technical regulations regarding the amounts and activities that must be funded from the revenues of PKB, PBJT on Electric Power, Cigarette Tax, and PAT.

To enhance accountability, align the characteristics of levies, and ensure legal certainty, this Regional Regulation regulates that the revenues from the services of levy objects as specified in the Law, collected and managed by the BLUD, are recorded as Levies. However, the revenues collected and managed by BLUD can be used directly to fund the provision of services by BLUD in accordance with the regulations concerning BLUD. Additionally, this Regional Regulation states that all levies on the utilization of local-owned assets are part of the Business Service Levies for the use of Local-owned Assets.

The registration of Taxpayers is a crucial component in the implementation of Tax collection, especially when carried out simply as a step towards simplifying tax administration. The Local Government may issue only 1 (one) NPWPD for all types of Taxes linked to the national identification number for individual Taxpayers and the business identification number for corporate Taxpayers. This is a step towards integrating tax data to facilitate tax administration. Therefore, further arrangements are needed in the implementing regulations regarding NPWPD.

In line with the policies on Taxes and Levies in a Law, this Regional Regulation also contains provisions to support ease of doing business and an investment climate, including mechanisms for providing incentives and adjusting rates. Moreover, this Regional Regulation is expected to optimally support the potential of Local Taxes, one of which is through cooperation in optimizing Tax collection and utilizing data with the Government, other local governments, and third parties, while maintaining the confidentiality of data in accordance with the provisions of legislation. This cooperation is an effort to optimize the use of increasingly vital data in enhancing the fiscal performance of the Local Government.

## II. ARTICLE BY ARTICLE

### Article 1

Sufficiently clear.

### Article 2

Sufficiently clear.

### Article 3

Sufficiently clear.

### Article 4

Section (1)

Sufficiently clear.

Section (2)  
Sufficiently clear.

Section (3)  
Point a  
Sufficiently clear.  
Point b  
The term "the needs for national defense and security" means motor vehicles for the needs of national defense and security, including operational vehicles of the TNI and POLRI that are recorded as assets of TNI/POLRI.  
Point c  
Sufficiently clear.  
Point d  
Sufficiently clear.  
Point e  
The term "manufacturer or importer" means manufacturers or importers, including Sole Agents of Brand Holders, *Agen Tunggal Pemegang Merek* (ATPM). The term "for exhibition purposes and not for sale" means motor vehicles that are used for exhibitions and will be re-exported.

## Article 5

Section (1)  
The term " Entities " includes the Government or local government.

Section (2)  
Sufficiently Clear.

## Article 6

Sufficiently Clear

## Article 7

Section (1)  
The PKB rates are set progressively for the second ownership and next ownership, differentiated according to the type of vehicle based on the category of the number of vehicle wheels. Example: An individual who owns one two-wheeled Motor Vehicle, one three-wheeled Motor Vehicle, and one four-wheeled Motor Vehicle will each be treated as the first ownership, thus not subject to progressive tax.

Section (2)  
Sufficiently Clear.

Section (3)  
Motor Vehicles owned by Entities are subject to a single rate of 2% (two percent) and are not subject to progressive tax rates; this is intended as support from the Government of the Province of DKI Jakarta to business actors.

Section (4)  
Ownership of Motor Vehicles in the same name is based on the same national identification number. Ownership of Motor Vehicles at the same address is based on the same family card number.

## Article 8

Section (1)

Sufficiently Clear.

Section (2)

The term "ownership" means the legal relationship between individuals or Entities with the Motor Vehicle whose name is listed in the proof of ownership or legitimate documents.

Example: Mr. X purchases a car Y on November 1, 2025. For this car purchase, a document of ownership validation for car Y is issued on November 5, 2025, stating that Mr. X is the owner of car Y. Thus, the PKB becomes payable on November 5 of each year.

The term "control" means the use and/or physical possession of a motor vehicle by an individual or Entities with valid evidence of control according to the provisions of legislation.

Example: Mr. X, the owner of car Y since November 5, 2025 (as evidenced by the ownership validation document), rents out car Y to PT Z. For this car rental, Mr. X and PT Z sign a vehicle loan agreement on January 5, 2026, for a rental period of three (3) years, in which the contract states that PT Z is responsible for the taxes payable on the rented vehicle. Thus, at the time the PKB becomes payable (on November 5 each year), PT Z pays the PKB for Mr. X's vehicle on November 5, 2026, in accordance with the agreement in the contract.

Section (3)

Sufficiently clear.

Article 9

Sufficiently clear.

Article 10

Section (1)

BBNKB is only imposed on the first transfer of a motor vehicle, while subsequent transfers of that Motor Vehicle (used vehicles) are not subject to BBNKB.

Section (2)

Sufficiently clear.

Section (3)

Point a

Sufficiently clear.

Point b

The import of Motor Vehicles for re-export from the customs territory of Indonesia is classified as temporary importation intended for re-export in accordance with the provisions of customs regulations, for example:

1. vehicles brought by tourists;
2. vehicles used by technicians, journalists, and experts; and
3. project vehicles used temporarily, where it is clear at the time of importation that the goods will be re-exported.

Point c

Sufficiently clear.

Section (4)

Sufficiently clear.

Article 11

Section (1)

The term " Entities " includes the Government or local governments.

Section (2)

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Sufficiently clear.

Article 14

Section (1)

Sufficiently clear.

Section (2)

Example of the imposition of BBNKB on the first transfer of a Motor Vehicle. Example: Mr. X purchases a new car for the first time in 2025, and it is registered in Mr. X's name. For the purchase of this new car, BBNKB is payable. Then, in 2026, Mr. X purchases a used car, also registered in Mr. X's name. For the purchase of this used car by Mr. X, BBNKB is not payable. Later, Mr. X buys a new car again in 2027. For the purchase of this new car in 2027, BBNKB is payable.

Section (3)

Sufficiently clear.

Section (4)

Sufficiently clear.

Section (5)

Sufficiently clear.

Article 15

Sufficiently clear.

Article 16

Sufficiently clear.

Article 17

Sufficiently clear.

Article 18

Sufficiently clear.

Article 19

Sufficiently clear.

Article 20

Sufficiently clear.

Article 21

Sufficiently clear.

Article 22

Section (1)

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

The collection of the Motor Vehicle Fuel Tax is carried out by producers and/or importers or similar entities on the fuel distributed or sold to:

1. Distributors, including Public Fuel Filling Stations (SPBU), Fuel Filling Stations for TNI/POLRI, Premium and Diesel Fuel Agents (APMS), premium diesel packed dealers (PSPD), bunker fuel filling stations (SPBB), and Gas Fuel Filling Stations (SPBG), which will sell the BBKB to end consumers (direct consumers);

2. Direct consumers, namely users of BBKB. If the fuel is used personally, then the producer and/or importer or similar entity is required to bear the Motor Vehicle Fuel Tax on the fuel used personally for their motor vehicles. Producers and/or importers or similar entities do not impose PBBKB on the sale of fuel for industrial purposes. In the case of purchasing BBKB between BBKB providers, whether for resale to distributors and/or direct consumers, the provider that supplies BBKB to the distributors and/or direct consumers is obligated to impose PBBKB.

Section (4)

The term "producer" means any individual or an entity that produces BBKB.

The term "importer" means any individual or entity engaged in the importation of BBKB.

Article 23

Sufficiently clear.

Article 24

Sufficiently clear.

Article 25

Sufficiently clear.

Article 26

Sufficiently clear.

Article 27

Sufficiently clear.

Article 28

Sufficiently clear.

Article 29

Sufficiently clear.

Article 30

Sufficiently clear.

Article 31

Section (1)

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

Point a

Sufficiently clear.

Point b

The term "not intended to generate profit" means that the taxable object is operated to serve public interests and is clearly not aimed at seeking profit. This can be determined, among other things, from the articles of association and bylaws and/or financial statements.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Point g

The term "Land and/or Buildings for railway tracks, Mass Rapid Transit, Light Rail Transit, or similar" means land and/or buildings for railway tracks used as infrastructure for the aforementioned rail-based modes, excluding other areas at the station such as offices, parking buildings, lounges, dining facilities, and entertainment facilities at the station.

Point h

Sufficiently clear.

Point i

Sufficiently clear.

Article 32

Sufficiently clear.

Article 33

Sufficiently clear.

Article 34

Sufficiently clear.

Article 35

Sufficiently clear.

Article 36

Sufficiently clear.

Article 37

Section (1)

Point a

Point 1

The term "sale and purchase" means a legal act based on a reciprocal agreement, where one party (the seller) transfers ownership rights over a good (land and/or Building) to another party (the buyer) and the buyer pays the agreed price (in the form of money or other payment instruments) to the seller as compensation for the transfer of rights of ownership.

Point 2

The term "exchange" means a legal act in which both parties bind themselves to mutually transfer their rights over a piece of land and/or Building.

Point 3

The term "grant" means an agreement where a grantor transfers their land right and/or a Building gratuitously to the recipient of the grant without the possibility of revocation.

Point 4

The term "testamentary grant" means a stipulation in a will specifically on the grant of Right on land and/or Buildings to certain individuals or legal entities, which takes effect after the g of the testamentary grant has passed away.

Point 5

The term "inheritance" means an event where a person receives inherited property, either as an heir or not an heir.

Point 6

The term "contribution to a company or other legal entity" means the transfer of Right on Land and/or Buildings from individuals or Entities to a limited

liability company or other legal entities as equity participation contributions to that limited liability company or other legal entities.

Point 7

The term “separation of rights resulting in a transfer” means the transfer of a portion of joint rights over land and/or Buildings by individuals or Entities to other holders of joint rights.

Point 8

The term “appointment of the buyer in an auction” means the determination of the auction winner by the auction official as stated in the auction minutes.

Point 9

The term “execution of a final and binding court decision” means the transfer of rights from individuals or legal entities as one party to the party specified in that final and binding court decision.

Point 10

The term “business merger” means the combination of two or more Business Entities in such a way that one Business Entity continues to exist while the other merging entities are liquidated.

Point 11

The term “business consolidation” means the merging of two or more Business Entities by establishing a new Business Entity and liquidating the merging entities.

Point 12

The term “business expansion” means the separation of a business entity into two or more business entities by establishing a new business entity and transferring part of the assets and liabilities to the new business entity without liquidating the old business entity.

Point 13

The term “gift” means a legal act involving the transfer of Right on Land and/or Buildings carried out by individuals or entities to the recipient of the gift.

Point b

Point 1

The term “granting new rights due to the continuation of right relinquishment” means the granting of new rights to individuals or legal entities from the state over land originating from the release of rights.

Example: granting HGB originating from a deed of right relinquishment.

Point 2

The term “granting new rights outside the right relinquishment” means the granting of new rights to individuals or legal entities from the state or

from holders of rights of ownership in accordance with applicable legislation.

Example:

1. granting rights of ownership, rights to build, or rights to use over state land;
2. granting rights to build or rights to use over management rights land;
3. granting rights to build over ownership rights land; or
4. granting rights of ownership over apartment units on ownership rights, right to build, and rights to use.

## Section (2)

### Point a

The term “right of ownership” means the hereditary, strongest, and fullest rights that individuals can possess over land.

### Point b

The term “right to cultivate” means the right to cultivate land directly controlled by the state for a period determined by applicable legislation for agricultural, fishery, or livestock enterprises.

### Point c

The term “right to build” means the right to construct and possess buildings on land which is not their own for a period determined by the provision of applicable legislation.

### Point d

The term “right to use” means A right to use is a right to use, and/or to collect products from land directly controlled by the State or land owned by another individual which grants authority and obligations as determined in the relevant right-granting decree by the official who is authorized to grant it or as determined in the agreement with the owner of the land, where the agreement is not a land lease agreement or land exploitation agreement, given that everything is possible as long as it does not contradict the spirit and provisions of applicable legislation.

### Point e

The term “rights of ownership over apartment units” means individual ownership rights over apartment units that are separate and include rights over common areas, common objects, and common land, all which constitute an inseparable unity with the relevant unit.

The term “apartment” means a multi-story building constructed in an environment divided into functionally structured parts, both horizontally and vertically, and consists of units that can be owned and used separately, primarily for residential purposes, equipped with common areas, common objects, and common land.

### Point f

The term “management rights” means the right to control from the state, the authority of which is partially delegated to the rights holder, including planning,

allocation, and use of the land, using the land for the purposes of carrying out duties, transferring parts of that land to third parties, and/or collaborating with third parties.

Section (3)

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

The term “conversion of rights” is the change of rights from old rights to new rights according to the Basic Agrarian Law and/or other applicable laws, including the recognition of rights from the government.

Examples:

1. former eigenform land becoming rights of ownership; or

2. former customary land becoming new rights.

The term “other legal actions without a name change” is, for example:

1. Extension of building use rights carried out before or after the expiration of rights without any name change; or
2. Upgrade of rights from building use rights to rights of ownership without any name change.

Point f

The term “waqf” is the legal act of an individual or Entities that separates part of its assets in the form of rights of ownership over land and/or buildings and establishes it permanently for religious purposes or other public interests without any compensation.

Point g

Sufficiently clear.

Point h

Sufficiently clear.

Section (4)

Sufficiently clear.

Section (5)

Sufficiently clear.

Article 38

Sufficiently clear.

Article 39

Section (1)

Sufficiently clear.

Section (2)

Point a

The term “transaction price” means the price that has occurred and has been agreed upon by the parties involved.

Point b

Sufficiently Clear.

Point c

Sufficiently Clear.

Section (3)  
Sufficiently clear.

Section (4)  
Sufficiently clear.

Section (5)  
Sufficiently clear.

Article 40  
Sufficiently clear.

Article 41  
Sufficiently clear.

Article 42  
Sufficiently clear.

Article 43  
Sufficiently clear.

Article 44  
Sufficiently clear.

Article 45  
Section (1)  
Point a  
Examples of Sales and/or Deliveries of Food and/or Beverages:  
1. Bakery A sells bread and beverages to consumers. The bread is produced elsewhere (bakery), then distributed through Bakery A for sale to consumers. Bakery A does not provide tables, chairs, and/or dining utensils at the sales location. Therefore, Bakery A does not meet the criteria for a Restaurant, so the sales of bread and beverages are not subject to PBJT, but are instead value-added taxable object.  
2. Bakery B, with a trademark located in Mall X in City Z, sells bread and beverages to consumers. The bread is produced elsewhere (bakery), then distributed through Bakery B for sale to consumers. To enhance its service to customers, Bakery B provides tables and chairs for customers to eat on-site. Therefore, this bakery is classified as a Restaurant, and thus the sales of bread and beverages are subject to PBJT, not value-added tax.  
3. Bakery B, located in Shopping Center Y in City Z, produces (processes ingredients into bread) and sells bread directly to consumers. This bakery only manufactures and sells directly to consumers without providing tables, chairs, and/or dining utensils at the sales location. Therefore, this Bakery does not meet the criteria for a Restaurant, so the sales of bread and beverages are not subject to PBJT, but are instead value-added taxable object. Thus, even if there are bakeries with the same trademark, different tax treatments can occur depending on the actual services provided by the bakery, whether it only sells (distribution) or provides services like a Restaurant.

Point b

Food and/or Beverages provided by catering services, including those provided in cooperation with room rentals. An example is a rental package that includes room rental and catering services by a wedding organizer.

Section (2)

Sufficiently clear.

Section (3)

Sufficiently clear.

Article 46

Sufficiently clear.

Article 47

Section (1)

The term "accommodation services and supporting facilities" includes additional facilities and/or related facilities. Additional facilities are supporting facilities that are directly related to room rental services, which may include room service, air conditioning, laundry and dry cleaning, extra beds, fixed furniture and fixtures, telephones, safes, internet, satellite/cable television, and/or minibars. Related facilities are those not directly associated with room rental services, which may include food and/or beverage sales, sports and entertainment, photocopying, telex, facsimile, and/or hotel transportation. The room rental services referred to are those provided for events or meetings.

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Point g

Sufficiently clear.

Point h

Sufficiently clear.

Point i

Sufficiently clear.

Point j

The term "private residence functioning as a hotel" means a house, apartment, and condominium provided as accommodation services akin to hotel accommodation, but does not include long-term rental (contract) agreements (more than one month).

Point k

Sufficiently clear.

Section (2)

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

The term " rental for rooms intended for business use within hotels services " means a room rented by a business actor for conducting business activities such as an office, store, or automated teller machine (ATM) within the hotel.

Article 48

Sufficiently clear.

Article 49

Section (1)

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Point g

Sufficiently clear.

Point h

The term "skill games" means a type of game located within an arena and/or playground for which a fee is charged, whether indoors or outdoors, such as ding-dong games, throwing balls into baskets, paintball, and so on.

Point i

The term "sports games" means a form of rental of space and sports equipment such as fitness centers, futsal fields, tennis courts, swimming pools, and so on, for which a fee is charged for their use.

Point j

Sufficiently clear.

Point k

Sufficiently clear.

Point l

Sufficiently clear.

Section (2)

Sufficiently clear.

Article 50

Section (1)

Sufficiently clear.

Section (2)

Trading or the transfer of Certain Goods and Services by Taxpayers, including accommodation services marketed by third parties in the form of residences functioning as hotels. In this context, the Taxpayer for PBJT is the owner or the party controlling the residence that provides accommodation

services to the end consumer, not the service provider for marketing or management through digital platforms.

Article 51

Section (1)

Sufficiently clear.

Section (2)

The term other forms of vouchers include coupons, tickets, or gift cards, including those in electronic form.

Section (3)

The term "no payment" includes vouchers or other similar forms that do not contain a nominal value in rupiah or other currencies.

Section (4)

Sufficiently clear.

Article 52

Sufficiently clear.

Article 53

Sufficiently clear.

Article 54

Sufficiently clear.

Article 55

Sufficiently clear.

Article 56

Sufficiently clear.

Article 57

Section (1)

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

Sufficiently clear.

Section (4)

The term "the contract value of Advertisement is unknown" means when a third party cannot provide evidence of a work agreement letter or a copy of the work contract with the advertiser or owner of the Advertisement.

The term "the contract value of Advertisement is deemed unreasonable" means when the contract value of Advertisement stated in the work agreement letter or work contract between the advertiser or owner of the Advertisement is lower than the tax basis calculated based on the rental value of Advertisement that is organized independently.

Section (5)

Sufficiently clear.

Article 58

Sufficiently clear.

Article 59

Sufficiently clear.

Article 60

Section (1)

The term "utilization" means the activity of using Groundwater at its source without extraction.

The term "extraction and/or utilization of Groundwater" means that it is used by individuals or Entities for various

purposes, including corporate consumption, office use, and residential use.

Including in the activities of extraction and/or utilization of Groundwater is dewatering.

Section (2)

Extraction of groundwater for household purposes, smallholder irrigation, smallholder fisheries, and religious purposes, while still paying attention to environmental sustainability and legislation.

Article 61

Sufficiently clear.

Article 62

Section (1)

Sufficiently clear.

Section (2)

Sufficiently clear.

Section (3)

Sufficiently clear.

Section (4)

Point a

Sufficiently clear.

Point b

Included in the definition of the water source location is the depth of the aquifer water source that is tapped.

Point c

Sufficiently clear.

Point d

The term “volume of water extracted” means the amount of water volume measured within 1 (one) month based on the water machine or flow measuring device or other measuring instruments.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Section (5)

Sufficiently clear.

Article 63

Sufficiently clear.

Article 64

Sufficiently clear.

Article 65

Sufficiently clear.

Article 66

Sufficiently clear.

Article 67

Sufficiently clear.

Article 68

Sufficiently clear.

Article 69

Sufficiently clear.

Article 70

Sufficiently clear.

Article 71

The term “courtyard, stalls, and kiosks” includes temporary locations managed by the Government of the Province of DKI

Jakarta  
with the provisions of legislation.

Article 72  
Section (1)  
The term "motor vehicles" refers to motor vehicles for passenger transport and motor vehicles for goods transport. Passenger transport motor vehicles include:  
1. passenger cars; and  
2. bus vehicles.  
Motor vehicles for the transportation of goods include all public vehicles for transporting goods.

Section (2)  
Sufficiently Clear.

Article 73  
Sufficiently clear.

Article 74  
Sufficiently clear.

Article 75  
Sufficiently clear.

Article 76  
Sufficiently clear.

Article 77  
The term "special parking spaces outside the roadway" refers to special parking space outside the road's owned space.  
Example: parking spaces provided in buildings, or other areas owned and/or managed by the Government of the Province of DKI Jakarta, such as hospitals, markets, recreational facilities, and/or other public facilities owned by the Government of the Province of DKI Jakarta.

Article 78  
Examples of accommodations or lodges or villas that are provided, owned, and/or managed by the Government of the Province of DKI Jakarta, such as dormitories, hotels, halls, or rooms owned and/or managed by the Government of the Province of DKI Jakarta, functioned as accommodations or lodges or villas.

Article 79  
Sufficiently clear.

Article 80  
Sufficiently clear.

Article 81  
Sufficiently clear.

Article 82  
Sufficiently clear.

Article 83  
Sufficiently clear.

Article 84  
Sufficiently clear.

Article 85  
Sufficiently clear.

Article 86  
Sufficiently clear.

Article 87  
Sufficiently clear.

Article 88  
Section (1)  
Sufficiently clear.

Section (2)

The term “certain positions” means certain positions in educational institutions guided by the regulations set by the minister administering government affairs in the field of manpower.

Article 89

Sufficiently clear.

Article 90

Sufficiently clear.

Article 91

Sufficiently clear.

Article 92

Sufficiently clear.

Article 93

Sufficiently clear.

Article 94

Sufficiently clear.

Article 95

Sufficiently clear.

Article 96

Sufficiently clear.

Article 97

Sufficiently clear.

Article 98

Sufficiently clear.

Article 99

Sufficiently clear.

Article 100

Sufficiently clear.

Article 101

Sufficiently clear.

Article 102

Sufficiently clear.

Article 103

Sufficiently clear.

Article 104

Sufficiently clear.

Article 105

Sufficiently clear.

Article 106

Sufficiently clear.

Article 107

Sufficiently clear.

Article 108

Sufficiently clear.

Article 109

Sufficiently clear.

Article 110

Sufficiently clear.

Article 111

Sufficiently clear.

Article 112

Sufficiently clear.

Article 113

Sufficiently clear.

Article 114

- Sufficiently clear.
- Article 115      Sufficiently clear.
- Article 116      Sufficiently clear.
- Article 117      Sufficiently clear.
- Article 118      Sufficiently clear.

SUPPLEMENT TO THE REGIONAL GAZETTE OF THE OF THE PROVINCE OF  
SPECIAL CAPITAL REGION OF THE OF JAKARTA NUMBER 2041