



**GOVERNOR OF THE SPECIAL
CAPITAL REGION OF JAKARTA**

**REGULATION OF THE GOVERNOR OF THE SPECIAL
CAPITAL REGION OF JAKARTA**

NUMBER 16 OF 2024

REGARDING

**THE GRANTING OF RELIEF, REDUCTIONS, EXEMPTIONS, AND FACILITIES FOR THE PAYMENT OF
RURAL AND URBAN LAND AND BUILDING TAX FOR THE YEAR 2024**

BY THE GRACE OF THE ALMIGHTY GOD

THE GOVERNOR OF THE SPECIAL CAPITAL REGION OF JAKARTA,

- Considering
- a. that according to the provisions of Article 99 paragraph (1) and Article 100 paragraph (1) of Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies, the Governor or an appointed official may grant relief, reductions, and exemptions on the principal and/or tax penalties, as well as provide regional tax facilities to taxpayers in the form of installment payment facilities for outstanding tax obligations;
 - b. that in order to reduce the burden on taxpayers in paying rural and urban land and building taxes for the year 2024, it is necessary to establish a policy in the form of granting relief, reductions, and exemptions on the principal tax penalties, as



well as installment payment facilities for outstanding tax obligations as referred to in point (a), which shall be regulated by a Governor Regulation;

- c. that based on the considerations as referred to in points (a) and (b), it is necessary to stipulate a Governor Regulation on the Granting of Relief, Reductions, Exemptions, and Facilities for the Payment of Rural and Urban Land and Building Taxes for the year 2024;

- Bearing in Mind : 1. Law Number 29 of 2007 concerning the Governance 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);
2. Law Number 23 of 2014 concerning Regional Government (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, most recently by Law Number 6 of 2023 concerning the Stipulation of the Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
 3. Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
 4. Government Regulation Number 35 of 2023 concerning General Provisions on Regional Taxes and Levies (State Gazette of the Republic of Indonesia of 2023 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 6881);



5. Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies (Regional Gazette of the Special Capital Region of Jakarta of 2024 Number 201, Supplement to the Regional Gazette of the Special Capital Region of Jakarta Number 2041);

DECIDES:

Stipulating : GOVERNOR REGULATION ON THE GRANTING OF RELIEF, REDUCTIONS, EXEMPTIONS, AND FACILITIES FOR THE PAYMENT OF RURAL AND URBAN LAND AND BUILDING TAXES FOR THE YEAR 2024.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Governor Regulation, the following shall mean:

1. The Special Capital Region of Jakarta, hereinafter as referred to as the Capital Region of Jakarta Province, is a province with special characteristics in the implementation of regional government due to its position as the capital of the Republic of Indonesia.
2. The Governor is the Head of the Capital Region of Jakarta Province.
3. The Regional Revenue Agency of the Capital Region of Jakarta Province, hereinafter as referred to as Bapenda, is the regional revenue agency that conducts supporting functions in the financial affairs sector, specifically in the sub-sector of revenue.
4. The Head of the Regional Revenue Agency, hereinafter as referred to as the Head of Bapenda, is the Head of the Regional Revenue Agency of the Capital Region of Jakarta Province.



5. Rural and Urban Land and Building Tax, hereinafter as referred to as PBB-P2, is a tax on land and/or buildings that are owned, controlled, and/or utilized by individuals or entities.
6. The object of PBB-P2 is land and/or buildings that are owned, controlled, and/or utilized by individuals or entities, except for areas used for plantation, forestry, and mining activities.
7. Tax Object Sales Value, hereinafter as referred to as NJOP, is the average price obtained from a fair transaction of buying and selling. If no such transaction exists, NJOP is determined through a comparison of prices with other similar objects, or by the new acquisition value, or the replacement NJOP.
8. A Taxpayer is an individual or entity, including tax payers, tax withholders, and tax collectors, who has rights and obligations in taxation in accordance with the provisions of the applicable laws and regulations.
9. An Entity is a group of people and/or capital that forms a unity, whether conducting business or not, including limited liability companies, limited partnership (CV), other types of companies, state-owned enterprises, regional-owned enterprises, village-owned enterprises, under any name and form, partnerships, cooperatives, pension funds, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions, and other forms of entities, including collective investment contracts and permanent establishments.
10. The Tax Notice of Payable Tax, hereinafter as referred to as SPPT, is a letter used to notify the amount of PBB-P2 (Rural and Urban Land and Building Tax) payable to the taxpayer.



11. A Residence is a building with a construction type and designation/use as a place of residence, in the form of a landed house or apartment, which is not commercial in nature or where less than 50% (fifty percent) of its building area is designated for commercial activities, based on regional tax data managed by Bapenda.
12. The Population Identification Number, hereinafter as referred to as NIK, is a unique, singular, and inherent identification number assigned to an individual registered as a resident of Indonesia.
13. The Population Identity Card, hereinafter as referred to as KTP, is the official identification of a resident as proof of identity issued by the implementing agency and valid throughout the territory of the Republic of Indonesia.
14. Regional Tax Arrears are the total amount of outstanding regional tax obligations that must still be paid by the Taxpayer or the tax guarantor.
15. A Natural Disaster is a disaster caused by an event or series of events resulting from natural phenomena, including but not limited to earthquakes, tsunamis, volcanic eruptions, floods, droughts, cyclones, or landslides.
16. A Non-Natural Disaster is a disaster caused by an event or series of non-natural events, including but not limited to technological failure, modernization failure, epidemics, and disease outbreaks.

Article 2

The scope of granting relief, reductions, exemptions, and facilities for the payment of PBB-P2 in 2024 includes:



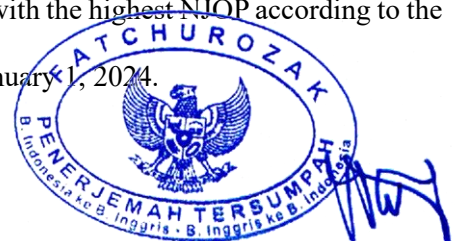
- a. exemption of the principal tax;
- b. reduction of the principal tax;
- c. installment payment of the principal tax;
- d. relief of the principal tax; and
- e. exemption of administrative sanctions.

CHAPTER II

EXEMPTION OF PRINCIPAL TAX

Article 3

- (1) The Governor grants a 100% (one hundred percent) exemption of the principal tax from the PBB-P2 payable for the 2024 tax year.
- (2) The exemption of the principal tax as referred to in paragraph (1) is granted for PBB-P2 objects with the following criteria:
 - (a) in the form of Residences with an NJOP of up to IDR 2,000,000,000.00 (two billion rupiahs); and
 - (b) owned, controlled, and/or utilized by individual taxpayers whose data has been completed with an NIK in the regional tax management information system.
- (3) The exemption of the principal tax as referred to in paragraph (1) is granted to the taxpayer for 1 (one) PBB-P2 object.
- (4) In the event where a taxpayer owns more than 1 (one) PBB-P2 object, the exemption of the principal tax is granted for the PBB-P2 object with the highest NJOP according to the data conditions in the regional tax system as of January 1, 2024.



Article 4

- (1) In the event that a taxpayer is not granted a 100% (one hundred percent) exemption of the principal tax because they do not meet the criteria as referred to in Article 3 paragraph (2) letter b, they may be granted a 100% (one hundred percent) exemption of the principal tax by submitting a request for NIK data update, provided that they meet the criteria as referred to in Article 3 paragraph (2).
- (2) In the event that the NIK data update as referred to in paragraph (1) results in a change of ownership, control, and/or utilization of the PBB-P2 object to a different taxpayer, the NIK data update shall be conducted by submitting a request for taxpayer mutation.
- (3) The request for NIK data update as referred to in paragraph (1) may be submitted without requiring the clearance of Regional Tax Arrears.
- (4) The request for taxpayer mutation as referred to in paragraph (2) shall be completed in accordance with the provisions of the laws and regulations concerning regional taxation.

Article 5

- (1) The Governor grants a 50% (fifty percent) exemption of the principal tax from the PBB-P2 payable for the 2024 tax year.
- (2) The exemption of the principal tax as referred to in paragraph (1) is granted for PBB-P2 objects with the following criteria:
 - (a) PBB-P2 payable in the SPPT for the 2023 tax year is IDR 0,00 (zero rupiah); and



(b) does not meet the requirements to be granted a 100% (one hundred percent) exemption of the principal tax as referred to in Article 3.

(3) The granting of the principal tax exemption as referred to in paragraph (1) is excluded for PBB-P2 objects that are newly established for the 2024 tax year.

Article 6

(1) In order to limit the increase in PBB-P2 payable for the 2024 tax year to no more than 25% (twenty-five percent) of the PBB-P2 payable for the 2023 tax year, the Governor grants a principal tax exemption for a certain amount.

(2) The certain amount as referred to in paragraph (1) is the difference between the PBB-P2 that should be payable for the 2024 tax year and the PBB-P2 payable for the 2023 tax year after adding a 25% (twenty-five percent) increase.

(3) The exemption of the principal tax as referred to in paragraph (1) is granted for PBB-P2 objects with the following criteria:

- a. The PBB-P2 payable in the SPPT for the 2023 tax year is greater than IDR 0,00 (zero rupiah);
- b. the increase in PBB-P2 for the 2024 tax year is greater than 25% (twenty-five percent) of the PBB-P2 payable for the 2023 tax year; and
- c. does not meet the requirements to be granted a 100% (one hundred percent) exemption of the principal tax as referred to in Article 3.

(4) The granting of the principal tax exemption as referred to in paragraph (1) is excluded for:



- a. PBB-P2 objects that have experienced an increase in the area of land and/or buildings; and/or
- b. PBB-P2 objects for which new individual assessment data has been recorded and determined for the tax determination in the 2024 tax year.

CHAPTER III

REDUCTION OF PRINCIPAL TAX

Article 7

- (1) The Governor may grant a reduction of the principal tax of up to 100% (one hundred percent) of the PBB-P2 payable as stated in the SPPT.
- (2) The reduction of the principal tax as referred to in paragraph (1) is granted to:
 - a. Individual taxpayers who are excluded from the grant of the principal tax exemption as referred to in Article 5 paragraph (3) and Article 6 paragraph (4);
 - b. Individual taxpayers with low income, making it difficult for them to fulfill their PBB-P2 obligations;
 - c. Corporate taxpayers who have incurred losses or a decline in net assets in the previous tax year; or
 - d. Taxpayers whose taxable objects are affected by natural disasters, fires, riots, civil disturbances, and/or non-natural disasters.
- (3) The reduction of the principal tax as referred to in paragraph (1) may be granted for:
 - a. the current tax year; and/or
 - b. the tax year that has arrears, for a maximum of the 2024 tax year.



- (4) Specifically for taxpayers as referred to in paragraph (2) letter a, the reduction of the principal tax as referred to in paragraph (1) can only be granted for the current tax year.
- (5) The loss as referred to in paragraph (2) letter c is a commercial loss presented in the profit and loss statement attached to the annual income tax return.
- (6) The decrease in net assets as referred to in paragraph (2) letter c is a reduction in the value of net assets presented in the activity report for foundations, which is attached to the annual income tax return.

Article 8

- (1) The reduction of the principal tax as referred to in Article 7 may be granted based on a request from the taxpayer.
- (2) The request for a reduction of the principal tax as referred to in paragraph (1) must meet the following criteria:
 - a. The taxpayer has not made payment on the SPPT for which the principal tax reduction is requested;
 - b. The taxpayer has not submitted a request for a principal tax reduction, exemption, and/or installment payment of the principal tax on the SPPT for which the principal tax reduction is requested; and
 - c. The taxpayer has not filed an objection to the SPPT for which the principal tax reduction is requested.



- (3) The request for a reduction of the principal tax as referred to in paragraph (1) may be submitted without requiring the settlement of any outstanding regional tax arrears.
- (4) The request for a reduction of the principal tax as referred to in paragraph (1) must meet the following requirements:
- (a) 1 (one) request for 1 (one) SPPT;
 - (b) submitted electronically through the website pajakonline.jakarta.go.id;
 - (c) submitted by the taxpayer whose name is listed on the SPPT; and
 - (d) in the event of a taxpayer being a legal entity, submitted by the manager whose name is listed in the deed of establishment and/or amendments of the legal entity.
- (5) In the event where the request for a reduction of the principal tax as referred to in paragraph (1) is submitted by someone other than the taxpayer, it must be accompanied by a power of attorney.

Article 9

- (1) The request for a reduction of the principal tax as referred to in Article 8 must be accompanied by:
- a. the Population ID card (KTP) of the applicant for individual taxpayers;
 - b. the taxpayer identification number (NPWP) card of the entity, the Population ID card (KTP) of the manager, and the deed of establishment and/or amendment of the entity, for corporate taxpayers; and/or
 - c. the Population ID card (KTP) of the authorized representative and a power of attorney if the request is made through authorization.



- (2) In the event of a reduction of the principal tax due to the conditions of the taxpayer as referred to in Article 7 paragraph (2) letter b, the request for a reduction of the principal tax as referred to in Article 8 must also be accompanied by:
- a. a statement letter from the taxpayer declaring that the taxpayer has low income; and
 - b. an electricity, water, telephone bill, or similar documents.
- (3) In the event of a principal reduction due to the conditions of the taxpayer as referred to in Article 7 paragraph (2) letter c, the request for principal reduction as referred to in Article 8 must also be accompanied by the financial report in the annual income tax return for the year prior to the year of request for the PBB-P2 principal reduction.
- (4) In the event of a principal reduction due to the conditions of the taxpayer as referred to in Article 7 paragraph (2) letter d, the request for principal reduction as referred to in Article 8 must also be accompanied by:
- a. A statement letter from the taxpayer stating that the PBB-P2 object has been affected by a natural disaster, fire, riots, disturbances, and/or non-natural disasters; and/or
 - b. A certificate from the relevant authority or similar documents as supporting evidence stating that the PBB-P2 object has been affected by a natural disaster, fire, riots, disturbances, and/or non-natural disasters.

Article 10

- (1) The taxpayer submitting a request for the reduction of principal as referred to in Article 8 must upload the required documents as referred to in Article 9 in the form of scanned copies or photos.



- (2) The taxpayer as referred to in paragraph (1) is not required to submit physical documents, unless requested by the officer as part of the verification process.
- (3) The date recognized as the receipt date of the request for reduction of the principal tax, as referred to in paragraph (1), is the date when the taxpayer fills in the data and uploads the complete required documents, and receives a notification from the system that the request has been accepted.

Article 11

- (1) The request for principal tax reduction submitted by the taxpayer, as referred to in Article 10, will be followed up by conducting a formal review of the request to ensure compliance with the provisions set out in Articles 8 and 9.
- (2) The request for principal tax reduction that meets the provisions as referred to in paragraph (1) will be followed up with a material review of the request for reduction, and if necessary, can be continued with a field investigation.
- (3) In the event the request for principal tax reduction does not meet the provisions as referred to in paragraph (1), the request will be rejected and followed up by sending an electronic notification containing the reasons for the rejection of the principal tax reduction request.
- (4) In the event that the taxpayer's request does not meet the criteria as referred to in Article 8 paragraph (2), the taxpayer will not be allowed to submit another request.
- (5) In the event that the taxpayer's request does not meet the requirements as referred to in Article 8 paragraph (4) and/or Article 9, the taxpayer may submit a new request.



Article 12

- (1) A decision on the request for a reduction of the principal, which has been followed up as referred to in Article 11 paragraph (2), must be issued within a maximum period of 6 (six) months from the date of receipt of the request as referred to in Article 10 paragraph (3).
- (2) The decision on the request for a reduction of the principal as referred to in paragraph (1) may take the form of:
 - a. granting the entire request;
 - b. granting part of the request; or
 - c. rejecting the request.
- (3) If the time limit as referred to in paragraph (1) has passed and no decision on the reduction has been issued, the request for a reduction of the principal is deemed fully approved, and a decision on the reduction must be issued in accordance with the taxpayer's request within a maximum period of 1 (one) month from the expiration of the time limit as referred to in paragraph (1).
- (4) The decision on the request for a reduction of the principal as referred to in paragraph (1) shall be issued electronically and can be downloaded and printed independently by the taxpayer.

Article 13

Further provisions concerning the administration and procedures for the reduction of the principal as regulated in this Governor Regulation shall be determined by the Head of Bapenda.



CHAPTER IV

INSTALLMENT PAYMENT OF PRINCIPAL

Article 14

- (1) The taxpayer may submit a request for installment payments of the principal for:
- (a) The PBB-P2 payable for the 2024 tax year; and
 - (b) The arrears of PBB-P2 for the 2013 to 2023 tax years.
- (2) The request as referred to in paragraph (1) must be submitted through the website pajakonline.jakarta.go.id no later than July 31, 2024.
- (3) Installment payment of the principal as referred to in paragraph (1) is granted under the following conditions:
- a. The taxpayer does not submit a request for reduction, relief, and/or exemption of the principal for the SPPT for which installment payment of the principal is requested;
 - b. The PBB-P2 to be paid is at least IDR 100,000,000.00 (one hundred million rupiah); and
 - c. A maximum of 10 (ten) consecutive installments may be granted within the period before the end of 2024.
- (4) The request for installment payment of the principal as referred to in paragraph (1) can be submitted without requiring the clearance of Regional Tax Arrears.



Article 15

- (1) The request for installment payment of the principal that meets the requirements as referred to in Article 14 paragraph (3) will be followed up by issuing a decision on installment payment of the principal.
- (2) The decision as referred to in paragraph (1) is issued electronically and can be downloaded and printed independently by the taxpayer.
- (3) In the event the request for installment payment of the principal does not meet the requirements as referred to in Article 14 paragraph (3), the request will be rejected and followed up by sending an electronic notification containing the reasons for the rejection of the installment payment request.

CHAPTER V

RELIEF OF PRINCIPAL

Article 16

- (1) The Governor grants a 10% (ten percent) reduction on the principal to taxpayers who make PBB-P2 payments for the 2013 to 2024 tax years, from the effective date of this Governor Regulation until August 31, 2024.
- (2) The Governor grants a 5% (five percent) reduction on the principal to taxpayers who make PBB-P2 payments for the 2013 to 2024 tax years, from September 1, 2024, to November 30, 2024.



- (3) The principal reduction as referred to in paragraphs (1) and (2) is granted on the PBB-P2 that remains to be paid.

CHAPTER VI

EXEMPTION FROM ADMINISTRATIVE SANCTIONS

Article 17

- (1) Taxpayers who have been granted a decision for installment payment of the principal as referred to in Article 15 paragraph (1) are granted an exemption from administrative sanctions.
- (2) The administrative sanction as referred to in paragraph (1) is an administrative sanction in the form of installment interest.
- (3) Taxpayers who make PBB-P2 payments for the 2013 to 2023 tax years from the effective date of this Governor Regulation until November 30, 2024, will be granted an exemption from administrative sanctions.
- (4) Taxpayers who have paid the principal of PBB-P2 before the enactment of this Governor Regulation but are still subject to administrative sanctions, whether or not a regional tax collection letter has been issued, will be granted an exemption from administrative sanctions.
- (5) Taxpayers who have been granted a decision for installment payment of the principal as referred to in Article 15 paragraph (1) and have not made the payment after the due date



of the installment schedule will be granted an exemption from administrative sanctions if they make the payment before the due date of the last installment schedule.

- (6) If the due date for the last installment payment of the principal as referred to in paragraph (5) has passed and the taxpayer has not made the payment, the taxpayer will be subject to administrative sanctions in accordance with the provisions of regional taxation laws and regulations.
- (7) The administrative sanctions as referred to in paragraphs (3) to (6) are administrative sanctions in the form of late payment interest.

Article 18

The exemption from administrative sanctions as referred to in Article 17 paragraphs (1), (3), (4), and (5) is granted at 100% (one hundred percent).

CHAPTER VII

PROCEDURE

Article 19

The granting of principal exemption, principal reduction, and exemption from administrative sanctions as regulated in this Governor Regulation is conducted through adjustments in the regional tax management information system.



Article 20

The granting of principal exemption, principal reduction, and exemption from administrative sanctions as regulated in this Governor Regulation is provided without requiring clearance of Regional Tax Arrears.

Article 21

Taxpayers who have been granted a decision for principal reduction as referred to in Article 12 paragraph (1) cannot submit a request for installment payment of the principal as referred to in Articles 14 and 15, or vice versa, for the same PBB-P2 object in the same tax year.

Article 22

Taxpayers who have been granted a decision for principal reduction as referred to in Article 12 paragraph (1) can no longer submit a request for reduction, relief, and/or exemption of the principal in accordance with the provisions of regional taxation laws, for the same PBB-P2 object in the same tax year.

Article 23

Taxpayers who have been granted principal exemption as referred to in Articles 3 to 6, a decision for principal reduction as referred to in Article 12 paragraph (1), and/or a decision for installment payment of the principal as referred to in Articles 14 and 15, may be granted principal relief as referred to in Article 16 and exemption from administrative sanctions as referred to in Articles 17 and 18.



CHAPTER VIII

REPORTING

Article 24

The Head of Bapenda reports the implementation of the PBB-P2 policy as regulated in this Governor Regulation to the Governor through the Regional Secretary.

CHAPTER IX

TRANSITIONAL PROVISIONS

Article 25

For the PBB-P2 that remains to be paid, as stated in the decisions for reduction, relief, exemption, and/or installment payment of the principal of PBB-P2 in accordance with regional taxation laws, which have not been paid before the enactment of this Governor Regulation, principal relief and exemption from administrative sanctions as regulated in this Governor Regulation may be granted.

CHAPTER X

MISCELLANEOUS PROVISIONS

Article 26

The process for applying for a reduction of the PBB-P2 principal submitted in 2024 shall be conducted in accordance with the administrative provisions and procedures for the reduction of the PBB-P2 principal as regulated in this Governor Regulation.



CHAPTER XI

FINAL PROVISIONS

Article 27

This Governor Regulation shall take effect 3 (three) working days after the date of its promulgation.

In order for everyone to be informed, the Governor Regulation is ordered to be promulgated by placing it in the Official Gazette of the Special Capital Region of Jakarta.

Stipulated in Jakarta

on May 30, 2024

ACTING GOVERNOR OF THE SPECIAL
CAPITAL REGION OF JAKARTA,

(Signature)

HERU BUDI HARTONO

Promulgated in Jakarta
on May 31, 2024

SECRETARY OF THE REGIONAL GOVERNMENT
OF THE SPECIAL CAPITAL REGION OF JAKARTA,

(Signature)

JOKO AGUS SETYONO

REGIONAL GAZETTE OF THE SPECIAL CAPITAL REGION OF JAKARTA
OF 2024 NUMBER 62007



The copy conforms to the original
HEAD OF THE LEGAL BUREAU, SECRETARIAT OF THE REGIONAL
GOVERNMENT OF THE SPECIAL CAPITAL REGION OF JAKARTA,

(Signature and stamp affixed)

SIGIT PRATAMA YUDHA

EIN. 197612062002121009

Saya, **FATCHUROZAK**, Penerjemah Tersumpah di Republik Indonesia berdasarkan peraturan perundang-undangan yang berlaku di Republik Indonesia, dengan ini menerangkan dan menyatakan, sesuai dengan sumpah jabatan saya, bahwa dokumen ini merupakan terjemahan yang benar, setia, dan lengkap dari dokumen sumber yang diberikan kepada saya.
Jakarta, 27 Desember 2024

FATCHUROZAK

Penerjemah Tersumpah [Bahasa Indonesia ke Bahasa Inggris dan Bahasa Inggris ke Bahasa Indonesia]

Surat Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia

No. AHU-4 AH.03.07.2022 tanggal 5 Oktober 2022 dan SK Gub DKI Jakarta No. 3065 Tahun 2003

No. Register : 307456/XII/2024

I, **FATCHUROZAK**, a Sworn Translator in the Republic of Indonesia by virtue of the applicable laws and regulations in the Republic of Indonesia, hereby state and declare, under my oath of office, that the foregoing document is a true, faithful and correct English translation of the source document in Indonesian language presented to me.

