

REGULATION OF THE GOVERNOR OF THE PROVINCE  
OF SPECIAL CAPITAL REGION OF JAKARTA  
NUMBER 101 OF 2017

ON

EXEMPTION, OVERPAYMENT AND COLLECTION OF LOCAL TAX TO FOREIGN  
MISSIONS, OFFICIALS OF FOREIGN MISSIONS AND AGENCIES OR  
REPRESENTATIVES OF INTERNATIONAL INSTITUTIONS

BY THE BLESSINGS OF ALMIGHTY GOD

GOVERNOR OF THE PROVINCE OF SPECIAL CAPITAL REGION OF JAKARTA,

- Considering :
- a. that in accordance with Governor Regulation Number 124 of 2009 it has been stipulated provision of facilities exemption, reduction or relief from Hotel Tax and Restaurant Tax is based on the principle of reciprocity for foreign missions;
  - b. that to adjust the provisions regarding exemption from local tax based on the principle of reciprocity as regulated in Regional Regulation Number 6 of 2010 on General Provisions for Local Tax, Exemption from Local Tax for agencies or representatives of international institutions provided by the Government as regulated in Law Number 28 of 2009 on Local Tax and Local Levies, Governor Regulation as referred to in point a needs to be replaced;
  - c. that based on the considerations as referred to in point a and point b, it is necessary to issue a Governor Regulation on Exemption, Overpayments and Local Tax Collection to Foreign Missions Agencies or Representatives of International Institutions;
- Observing :
1. Law Number 1 of 1982 on Ratification Vienna Convention on Diplomatic Relations along with the Optional Protocol concerns obtaining citizenship and ratification of the Vienna Convention concerning Consular Relations and Operational Protocols concerning matters of obtaining citizenship;

2. Law Number 29 of 2007 on Provincial Government of the Province of Special Capital Region of Jakarta as the Capital of the Unitary State of the Republic of Indonesia;
3. Law Number 28 of 2009 on Local Tax and Local Levies;
4. Law Number 12 of 2011 on Legislation Making;
5. Law Number 23 of 2014 on Local Government as amended several times and last by Law Number 9 of 2015;
6. Government Regulation Number 55 of 2016 on General Provisions and Procedures for Collecting Local Tax;
7. Regional Regulation Number 6 of 2010 on Provisions on General Local Tax;
8. Regulation of the Minister of Finance Number 147/PMK.07/2010 on the Agencies or Representatives of the International Institutions that are Imposed Acquisition Duty of Right on Land and Building;
9. Regulation of the Minister of Finance Number 148/PMK.07/2010 on Agencies or Representatives International Institutions that are Not Imposed Land and Building Tax of Rural and Urban Areas;

HAS DECIDED

To issue : GOVERNOR REGULATION ON EXEMPTION, OVERPAYMENT AND COLLECTION OF LOCAL TAX TO FOREIGN MISSIONS, OFFICIALS OF FOREIGN MISSIONS AND AGENCIES OR REPRESENTATIVES OF INTERNATIONAL INSTITUTIONS.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Governor Regulation:

1. Ministry of State Secretariat means the Ministry of State Secretariat of the Republic of Indonesia.
2. Ministry of Finance means the Ministry of Finance of the Republic of Indonesia.
3. Ministry of Foreign Affairs means the Ministry of Foreign Affairs of the Republic of Indonesia.
4. Local Government means the Governor and Local Apparatus as an organizing element of Local Government.
5. The Governor means the Regional Head of the Province of Special Capital Region of Jakarta.

6. Foreign Mission means a diplomatic representative and/or consular offices accredited by the government of the Republic of Indonesia, including its permanent representatives/representatives of diplomatic missions accredited to the ASEAN Secretariat, international organizations are treated as diplomatic/consular representatives, as well as special missions, and domiciled in Indonesia.
7. Agency or Representative of International Institutions means a representative of international organizations under the United Nations, bodies under foreign missions and other foreign organizations/institutions that carry out technical cooperation located and domiciled in Indonesia.
8. Local Tax and Local Levy Agency, hereinafter abbreviated to Local Tax and Local Levy Agency means a Local Tax and Levy Agency of the Province of Special Capital Region of Jakarta.
9. Head of Local Tax and Levy Agency means the Head of Local Tax and Levy Agency for the Province of Special Capital Region Jakarta.
10. Regional Finance Management Agency (*Badan Pengelola Keuangan Daerah*), hereinafter abbreviated to BPKD means Financial Management Agency for the Province of Special Capital Region of Jakarta.
11. Head of BPKD means the Head of the Regional Finance Management Agency of the Province of Special Capital Region of Jakarta.
12. Local Tax hereinafter referred to as Tax, means compulsory contributions to the Regions payable for individuals or entities that are coercive under the Law, without receiving direct compensation and are used for the purposes of the Regions for the greatest prosperity of the people.
13. The principle of reciprocity means a tax treatment by a State against Indonesian Missions based on approval or ratification on Vienna Convention of 1961.
14. Perwedia Electric Power Company (Perusahaan Perwedia Tenaga Listrik) means a PT Company State Electricity (Persero) distribution in Greater Jakarta and Tangerang or other designated electricity company.
15. Motor Vehicle Tax (*Pajak Kendaraan Bermotor*), hereinafter abbreviated to PKB, means a Tax on ownership and/or control of motor vehicles.
16. Motor Vehicle Duty (*Bea Balik Nama Kendaraan Bermotor*), hereinafter abbreviated to BBNKB, means a Tax on a supply of the ownership rights of a motor vehicle as a result of an agreement between two parties or unilateral measures or circumstances occurring due to a purchase

and sale, exchange, grants, inheritance or admission into a business entity.

17. Hotel Tax means a tax on services provided by hotel.
18. Restaurant Tax means a tax on services provided by the restaurant.
19. Street Lighting Tax means a tax on the use of energy electricity, whether self-generated or obtained from other sources.
20. Parking Tax means a tax on the operation of parking spaces outside the road, whether provided in connection with principal business or provided as a business, including the provision of motor vehicle storage.
21. Acquisition Duty on Rights on Land and Buildings (*Bea Perolehan Hak atas Tanah dan Bangunan*), hereinafter abbreviated to BPHTB, means a Tax on an acquisition of rights to land and/or buildings.
22. Advertisement Tax means a tax on publishing of advertisements.
23. Land and Building Tax of Rural and Urban Areas (*Pajak Bumi dan Bangunan Perdesaan dan Perkotaan*), hereinafter abbreviated as PBB-P2, means a tax on land and/or buildings owned, controlled, and/or utilized by individuals or entities in the rural and urban sectors, except for areas used for plantation business activities, forestry, and mining.

## CHAPTER II

### SCOPE

#### Article 2

The scope of this Governor Regulation includes:

- a. delegation of Tax exemption authority;
- b. Tax object;
- c. Tax subject;
- d. Tax exemption;
- e. Tax overpayment; and
- f. Tax collection.

## CHAPTER III

### DELEGATION OF TAX EXEMPTION AUTHORITY

#### Article 3

The governor delegates tax exemption authority based on the principle of reciprocity to the Head of Local Tax and Local Levy Agency.

CHAPTER IV  
TAX OBJECTS

Article 4

Tax exemptions include:

- a. Motor Vehicle Tax;
- b. Motor Vehicle Title Transfer Fee;
- c. Street Lighting Tax;
- d. Advertisement Tax;
- e. Parking Tax;
- f. Acquisition Duty of Right on Land and Building;
- g. Land and Building Tax of Rural and Urban Areas;
- h. Hotel Tax; and
- i. Restaurant Tax.

CHAPTER V  
TAX SUBJECT

Article 5

- (1) Tax exemption as referred to in Article 4 is granted to:
  - a. Foreign Missions;
  - b. Officials of Foreign Missions; and
  - c. Agencies or Representatives of International Institutions.
- (2) The officials of Foreign Missions as referred to in section (1) point b consists of:
  - a. Diplomatic representative officials:
    1. ambassadors and spouses;
    2. deputy ambassadors and spouses;
    3. permanent business attorneys and spouses;
    4. diplomatic officials and spouses; and
    5. administrative and technical staff and partners.
  - b. Officials of representative of the consulate general and consulates:
    1. consulate generals and spouses;
    2. consulates and spouses;

3. consulate diplomatic officials and spouses; and
  4. consulate administrative and technical staff and spouses.
- (3) The Officials of Foreign Missions as referred to in section (2) include the child of officials of representative diplomatic or officials of representative of the Consulate General and Consulate, as long as the Indonesian Mission obtains the same treatment in their countries.
- (4) Tax Treatment to Foreign Missions and Officials of Foreign Missions as referred to in section (1) point a and point b is granted with the following provisions:
- a. granted based on the principle of reciprocity, according to the treatment and/or amount of tax exemption which was given to Indonesian Mission in their countries;
  - b. given in part or in full of the tax owed; and
  - c. does not apply to officials of Foreign Mission who are Indonesian citizen.
- (5) Tax Treatment to Agencies or Representatives International Institutions as referred to in section (1) point c is granted with the following provisions:
- a. as long as it is regulated in international agreements made between the government of the Republic of Indonesia and Agencies or Representatives of International Institution;
  - b. has been determined by the Ministry of Finance in accordance with the provisions of the legislation; and
  - c. not run a business or carry out other activities in beyond its functions and duties.

## CHAPTER VI

### TAX EXEMPTION

#### Part One

#### PKB and BBN-KB

#### Paragraph 1

#### PKB and BBN-KB Exemptions

#### Article 6

PKB and BBN-KB exemptions are granted to Motor Vehicles with the following provisions:

- a. owned and/or controlled by Foreign Missions and Agencies or Representatives of International Institutions;
- b. included in the stipulated Motor Vehicle quota stipulated by the Ministry of Foreign Affairs for Foreign Missions or by the Ministry of State Secretariat for Agencies or Representatives International Institutions;
- c. registered in the name of Foreign Missions and Agencies or Representatives of International Institutions;
- d. used for:
  1. the needs Foreign Missions, or offices of Agencies or Representatives of International Institutions s;
  2. personal needs of Officials of Foreign Missions, or officials of Agencies or Representatives of international Institutions; or
  3. project and/or non-project requirements in order technical cooperation between Agencies or Representatives of International Institutions.

## Paragraph 2

### Procedures for PKB and BBN-KB Exemptions

#### Article 7

- (1) Foreign Missions, Agencies or Representatives of International Institutions submit a letter of request for PKB and BBN-KB Exemptions to the Head of Local Tax & Local Levy Agency through the Ministry of Foreign Affairs or Ministry of State Secretariat accompanied by the following attachments:
  - a. Letter of recommendation for exemption to PKB and BBN-KB objects which includes information on the quota of Motor Vehicles from the Ministry of Foreign Affairs or Ministry of State Secretariat; and/or
  - b. Photocopy of Motor Vehicle Registration Certificate for acquisition of a second Motor Vehicle and so on.
- (2) Head of Local Tax and Local Levy Agency based on the examination of a letter of request and attachments as referred to in section (1) issues a notice of PKB and BBN-KB not later than 7 (seven) work days since the receipt of complete request, and send it to Foreign Missions, Agencies or Representatives of Institutional Institutions through the Ministry of Foreign Affairs or Ministry of State Secretariat.

Part Two  
Street Lighting Tax

Paragraph 1  
Street Lighting Tax Exemption

Article 8

Street Lighting Tax Exemption is granted to electric power usage in places used by Foreign Missions.

Article 9

Street Lighting Tax Exemption as referred to in Article 8 is provided with the following provisions:

- a. for the purposes of the offices or assets of a Foreign Missions; and/or
- b. for the personal needs of Officials of Foreign Missions, who live in the official residences or houses of the Foreign Missions.

Paragraph 2

Procedures for Exemption and Imposition Return of Street Lighting Tax.

Article 10

- (1) Foreign Missions submit a letter of request for Street Lighting Tax exemption to the Head of Local Tax and Local Levy Agency through the Ministry of Foreign Affairs accompanied by attachment:
  - a. letter of recommendation for object of Street Lighting Tax Exemption from the Ministry of Foreign Affairs; and
  - b. electricity company customer identification number and address.
- (2) Head of Local Tax and Local Levy Agency based on the examination of the letter of request and attachments as referred to in section (1) issues a Notice of Street Lighting Tax Exemption not later than 7 (seven) work days since the receipt of complete request and send it to Foreign Missions through the Ministry of Foreign Affairs



#### Article 11

- (1) In the event that the Foreign Missions no longer uses their offices, official residences or houses as referred to in Article 9, Foreign Missions must inform their moves to the Ministry of Foreign Affairs then, inform it to the Head of the Local Tax and Local Levy Agency.
- (2) Head of the Local Tax and Local Levy Agency based on the notification as referred to in section (1) make a letter of notification to the Electricity Supply Company not later than 5 (five) work days from date of the receipt of notification letter from the Ministry of Foreign Affairs.

#### Article 12

- (1) Based on the Notice of Street Lighting Tax Exemption as referred to in Article 10 section (2), Electricity Supply Company do not collect Street Lighting Tax to Foreign Missions based on the used customer identity number.
- (2) Based on the notification letter as referred to in Article 11 section (2), Electricity Supply Company re-collects Street Lighting Tax on user of the previous customer's identity number used by Foreign Missions.
- (3) Electricity supply company, record Foreign Missions data that obtain Street Lighting Tax exemption, along with the selling value of electric power used for each tax period.
- (4) The data as referred to in section (3) is used as one of the audit data of Street Lighting Tax.

### Part Three

#### Advertisement Tax

##### Paragraph 1

#### Advertisement Tax Exemption

#### Article 13

Advertisement Tax Exemption is granted for Advertisement publishing with the following provisions:

- a. organized by Foreign Missions and Agencies or Representative of International Institutions; and
- b. held at the location of the Foreign Missions and Agencies or Representatives of International Institutions, include yard or fence of a building that is rented in part or entirely by Foreign Missions and Agencies or Representatives of International Institutions.

Paragraph 2

Procedures for Advertisement Tax Exemption

Article 14

- (1) Foreign Missions, Agencies or Representatives of International Institutions submit a letter of request for Advertisement Tax Exemption to the Head of Local Tax and Local Levy Agency through Ministry of Foreign Affairs or Ministry of State Secretariat accompanied by attachments:
  - a. letter of recommendation for Advertisement Tax exemption from Ministry of Foreign Affairs for Foreign Missions or Ministry of State Secretariat for Agencies or Representatives of International Institutions;
  - b. licensing document of the publishing of advertisements from the Investment and One Stop Service Office; and
  - c. description of the advertisement that will be published, such as an image design, size, type, laying plan and term advertising display time.
- (2) Head of Local Tax and Local Levy Agency based on the examination of the letter of request and documents as referred to in section (1) issues a Notice of Advertisement Tax exemption not later than 7 (seven) work days since the receipt of complete request, and send it to Foreign Missions, Agencies or Representatives of International Institutions through the Ministry of Foreign Affairs or Ministry of State Secretariat.

Part Four

Parking Tax

Paragraph 1

Parking Tax Exemption

Article 15

Parking Tax Exemption is granted for maintenance parking space with the following provisions:

- a. held by Foreign Missions; and
- b. held at the location of the Foreign Mission offices.

Paragraph 2  
Procedures for Parking Tax Exemption

Article 16

- (1) Foreign Missions submit a letter of request for Parking Tax exemption to the Head of the Local Tax and Local Levy Agency through the Ministry of Foreign Affairs accompanied by attachments:
  - a. letter of recommendation for Parking Tax exemption from Ministry of Foreign Affairs; and
  - b. permit for the operation of a parking lot from the Investment and One Stop Service Office.
- (2) Head of Local Tax and Local Levy Agency based on the examination of letter of request and documents as referred to in section (1) issues a Notice of Parking Tax Exemption not later than 7 (seven) work days since the receipt of complete request, and send it to Foreign Missions through the Ministry of Foreign Affairs.

Article 17

- (1) Based on the Notice of Parking Tax Exemption as referred to in Article 16 section (2), certain provisions are applicable to Foreign Missions having the parking lot in the following provisions:
  - a. registering their selves as Taxpayers in accordance with provisions of legislation on local tax; and
  - b. not collecting Parking Tax on individuals or agencies that carries out Motor Vehicles parking.
- (2) Failure to fulfil the provisions as referred to in section (1) can be the basis for carrying out a Tax audit.

Part Five  
BPHTB

Paragraph 1  
BPHTB Exemption

Article 18

BPHTB exemptions are granted to tax objects that are not imposed BPHTB with the following provisions:

- a. obtaining by Foreign Missions or Agencies or Representatives of International Institutions; and

- b. the use of Tax objects as assets of Foreign Missions or Agencies or Representatives of International Institutions.

## Paragraph 2

### Procedures for BPHTB Exemption

#### Article 19

- (1) Foreign Missions and Agencies or Representatives International Institutions submit a letter of request on BPHTB Exemption to the Head of the Local Tax and Local Levy Agency through Ministry of Foreign Affairs for Foreign Missions or Ministry of State Secretariat for Agencies or Representatives of International Institutions accompanied by the following attachments:
  - a. letter of recommendation for BPHTB Exemption from the Ministry Foreign Affairs or Ministry of State Secretariat; and
  - b. other supporting documents, such as a draft deed acquisition of rights, Building Permit (*Izin Mendirikan Bangunan/ IMB*), permit purchase of land and/or buildings from the agency authorities and the like.
- (2) Head of the Local Tax and Local Levy Agency based on the examination of letter of request and documents as referred to in section (1) issues a notice of BPHTB exemptions not later than 7 (seven) work days since the receipt of complete request and sent it to the Foreign Missions, Agencies or Representatives of International Institutions through the Ministry of Foreign Affairs or Ministry of State Secretariat.

## Part Six

### PBB-P2

#### Paragraph 1

### PBB-P2 Exemptions

#### Article 20

PBB-P2 Exemptions are granted to Tax objects with the following provisions:

- a. used as offices, official residences, houses of Foreign Missions or Agencies or Institutional Representatives International;

- b. used for cultural activities of Foreign Missions or Agencies or Representatives of International Institutions without charging fees; or
- c. registered with rights in the name of the Foreign Missions or Agencies or Representatives of International Institutions if Tax object has not been used.

#### Paragraph 2

#### Procedures for Exemption and Reinstatement PBB-P2

#### Article 21

- (1) Foreign Missions and Agencies or Representatives of International Institutions submit a letter of request for PBB-P2 exemptions to the Local Tax and Local Levy Agency through the Ministry of Foreign Affairs for Foreign Missions or Ministries of State Secretariat for Agencies or Representatives of International Institutions by attaching the following documents:
  - a. letter of recommendation for PBB-P2 Exemptions objects from the Ministry of Foreign Affairs or Ministry of Secretariat State; and
  - b. other supporting documents, such as title certificates, deeds acquisition of rights, Building Permit (IMB), and the like.
- (2) The Head of Local Tax and Local Levy Agency based on the examination of letter of request and documents as referred to in section (1) issues a Notice on PBB-P2 Exemption not later than 7 (seven) work days since the receipt of complete request, the Foreign Missions, Agencies or Representatives of International Institutions through the Ministry of Foreign Affairs or Ministry of State Secretariat.

#### Article 22

- (1) Foreign Missions and Agencies or Representatives of International Institutions which no longer uses Tax objects as referred to in Article 20 must report to the Ministry of Foreign Affairs or Ministry of State Secretariat then informed it to the Head of Local Tax and Local Levy Agency.
- (2) The Head of Local Tax and Local Levy Agency based on notification as referred to in section (1), within a period of time not later than 3 (three) work days since the date of receipt of the letter notification as referred to in section (1) carries out adjusting tax administration data and reimposing PBBP2 on the PBB-P2 object.

Part Seven

Hotel Tax and Restaurant Tax

Paragraph 1

Hotel Tax and Restaurant Tax Exemptions

Article 23

- (1) Hotel Tax Exemptions are granted to Foreign Missions and Officials of Foreign Missions that make payments to individuals or entities who operates the hotel, for the services provided, including supporting services as hotel equipment its nature provides convenience and comfort, includes sports facilities, entertainment and room rental.
- (2) The payment as referred to in section (1) is payment with a minimum amount of Rp2,000,000.00 (two million rupiah) for each transaction before tax, or according to the minimum amount determined based on principle of reciprocity.

Article 24

- (1) Restaurant Tax Exemptions are granted to Foreign Missions and Officials of Foreign Missions that make payments to individuals or entities who runs a restaurant, for the service restaurant provided.
- (2) The restaurants as referred to in section (1) include catering/catering service provider.
- (3) The payment as referred to in section (1) is a payment with a minimum amount of Rp1,000,000.00 (one million rupiah) for each transaction before tax, or according to the amount determined based on the principle of reciprocity.

Article 25

- (1) Hotel Tax and Restaurant Tax Exemptions as referred to in Article 23 section (1) and Article 24 section (1) are granted for payments to:
  - a. 4 (four) star hotels, 5 (five) star hotels and hotels 5 (five) diamond stars;
  - b. Hotel Condos and Serviced Apartments located one management with 4-star hotels (four), 5 (five) star hotels and 5 (five) star hotels diamond;
  - c. restaurants that have one management with 4 (four) star hotels, 5 (five) star hotels and 5 (five) diamond star hotels; and

- d. certain restaurants and catering services.
- (2) The restaurants and certain catering services as referred to in section, (1) point d are restaurants and services catering as determined by the Head of Local Tax and Local Levy Agency.

#### Article 26

Hotel Tax and Restaurant Tax Exemptions as referred to in Article 23 section (1) and Article 24 section (1) are to:

- a. Foreign Missions Events, such as celebration events national /independence days, state banquets and the like; and
- b. Private events for Officials of Foreign Missions.

#### Paragraph 2

Procedures for Hotel Tax and Restaurant Tax Exemptions

#### Article 27

- (1) Foreign Missions who will hold the event as referred to in Article 26 point a letter of request for Hotel Tax and Restaurant Tax exemptions to the Head of Local Tax and Local Levy Agency through Ministry of Foreign Affairs.
- (2) Application Letter for Hotel Tax and Restaurant Tax exemption is submitted before the event as referred to in Article 26 point a is held, by attaching documents as follows:
  - a. letter of recommendation for Hotel Tax and Restaurants Tax exemption, which include minimum quantity requirements payments based on the principle of reciprocity from the Ministry of Foreign Affairs; and
  - b. offering documents/event proposals from hotels and/or restaurant.
- (3) Head of Local Tax and Local Levy Agency based on the review of application letter and documents as referred to in section (1) issue a Notice of Hotel Tax and Restaurant Tax Exemption not later than 10 (ten) work days since the receipt of complete request and send it to the Foreign Missions through Ministry of Foreign Affairs.

#### Article 28

- (1) Foreign Missions whose officials will hold event as referred to in Article 26 point b submit a letter of request for Hotel Tax and Restaurant Tax exemptions to the Head of the Head of Local Tax and Local Levy Agency through Ministry of Foreign Affairs.

- (2) A letter of request for Hotel Tax and Restaurant Tax exemptions is submitted before the event as referred to in Article 26 point b, implemented by attaching documents as follows:
  - a. letter of recommendation for Hotel Tax and Restaurant Tax exemptions, which include minimum quantity requirements payments based on the principle of reciprocity from the Ministry of Foreign Affairs;
  - b. list of names of officials to whom the application is submitted for Hotel Tax and Restaurant Tax exemption; and
  - c. Identification Card of officials of Foreign Missions, which is still valid, at least 30 (thirty) days calendar before it expires.
- (3) The Head of Local Tax and Local Levy Agency based on the examination of letter of request and documents as referred to in section (1) issues a Decision Letter of Officials of Foreign Missions Receiving Hotel Tax and Restaurant Tax Exemptions within a maximum period of 10 (ten) work days since the receipt of complete request and sent it to Foreign Missions through the Ministry of Foreign Affairs.

#### Article 29

- (1) Application for Hotel Tax and Restaurant Tax exemption which does not fulfil the provisions in Article 27 section (2) and Article 28 section (2), the application cannot be processed and it is rejected.
- (2) Application for Hotel Tax and Restaurant Tax exemption which is rejected as referred to in section (1), may be submitted again as long as it meets the provisions in Article 27 section (2) and Article 28 section (2).

#### Article 30

- (1) Foreign Missions who will hold the event as referred to in Article 26 point are not imposed Hotel Tax and Restaurant Tax, with conditions the person concerned shows a Decision Letter of Hotel Tax and Restaurant Tax Exemption as referred to in Article 27 section (3) to hotel staff and/or restaurant.
- (2) Officials of Foreign Missions who will hold an event as referred to in Article 26 point b are not imposed Hotel Tax and Restaurant Tax, with conditions as follows:
  - a. showing original Identification Card of staff of Foreign Missions from the Ministry of Foreign Affairs which still valid, to hotel and/or restaurant staff;



- b. the name of the guest who will use the hotel services and/or the same restaurant as the name stated in the Staff Identification Card of Foreign Mission;
  - c. use of Staff Identification Cards of Foreign Mission cannot be transferred to another person; and
  - d. included in the list of names receiving Tax Hotel and Restaurant Tax exemptions determined by Head of Local Tax and Local Levy Agency based on Decision Letter on Hotel Tax and Restaurant Tax Exemption as referred to in Article 28 section (3).
- (3) Foreign Missions and/or Officials of Foreign Missions who do not fulfil the provisions in section (1) and section (2) are obligated to pay Hotel Tax and Restaurant Tax on services provided.

### Article 31

- (1) Hotel and/or restaurant staff who receive payment from Foreign Missions s and/or Officials of Foreign Missions have the following obligations:
- a. examining the completeness of the requirements as referred to in Article 30 section (1) and section (2);
  - b. not collecting Hotel Tax and Restaurant Tax if the Foreign Missions meets the requirements;
  - c. collecting Hotel Tax and Restaurant Tax if Foreign Missions do not meet the requirements;
  - d. recording in bookkeeping data:
    - 1. name of country, name of Foreign Missions, name of officials of Foreign Missions, and events held;
    - 2. photocopy of Decision Letter on of Hotel Tax and Restaurant Tax Exemptions for organizing events of the Foreign Missions;
    - 3. photocopy of staff Identification Card of Foreign Missions from the Ministry of Foreign Affairs and Decision Letter of the Officials of Foreign Missions Receiving Hotel Tax and Restaurant Tax Exemption for organizing private events for officials of Foreign Missions; and
    - 4. Proof of payment for the hotel and/or restaurant signed by the Foreign Missions.
  - e. filling out the Report on Hotel Tax and Restaurant Tax Exemptions form, as stated in format 1 and format 2 in the annexes to this Governor Regulation.
- (2) Report on Hotel Tax and Restaurant Tax Exemptions as referred to in section (1) point e is attached in the Local Tax Return for the relevant tax period.

CHAPTER VII  
TAX OVERPAYMENT

Part One

General

Article 32

- (1) Tax overpayments include:
  - a. The tax paid is greater than it should be owed; or
  - b. payment of Tax that should not be owed.
- (2) Refund of overpayment on Hotel Tax and Restaurant Tax is carried out based on the principle of reciprocity and consider the minimum limit payment as referred to in Article 23 section (2) and Article 24 section (3).

Part Two

Request for Refund of Tax Overpayment

Article 33

- (1) Request for refund of Tax overpayment as referred to in Article 32 are submitted automatically written to the Head of Local Tax and Local Levy Agency by the Taxpayer, with the following requirements:
  - a. 1 (one) a letter of request for 1 (one) type of Tax and 1 (one) applicant;
  - b. does not exceed the limit of 1 (one) year from the date payment;
  - c. attaching the Taxpayer's account number or Foreign Missions account number for applications refund of Hotel Tax overpayment or Restaurant tax;
  - d. attaching documents:
    1. photocopy of a Notice of Tax Exemption;
    2. photocopy of motor vehicle purchase documents, tax invoice, and certificate of quota of motor vehicles from the Ministry of Foreign Affairs or the Ministry of State Secretariat for applications return of PKB or BBNKB overpayment payments;
    3. photocopy of a Notice of Hotel Tax and Restaurant Tax Exemptions or Decision Letter of Officials of Foreign Missions Receiving Tax Hotel and Restaurant Tax Exemptions;

4. photocopy of proof of payment and/or proof tax collection;
  5. photocopy of Staff Identification Card of Foreign Mission from the Ministry of Foreign Affairs, or letters approval of the assignment of Agencies or Representatives of International Institution from the Ministry of State Secretariat; and
  6. other supporting documents.
- (2) The Head of Local Tax and Local Levy Agency conducts examination on completeness of the request for the refund of the Tax overpayments as referred to in section (1), and if there is a lack of documents, the Head of Local Tax and Local Levy Agency asks the Taxpayer for the deficiency in writing through the Ministry of Foreign Affairs or Ministry of State Secretariat.

### Part Three

#### Audit Due to Tax Overpayment

##### Article 34

- (1) Based on the letter of request as referred to in Article 33 section (1), Head of Local Tax and Local Levy Agency carries out audit not later than 90 (ninety) calendar days since the receipt of complete request.
- (2) If the period as referred to in section (1) exceeded and the Head of Local Tax and Local Levy Agency does not give a decision, requesting the refund of the Tax overpayment is deemed to be granted.
- (3) In the event of a request for a refund of tax overpayment is granted as referred to in section (2), The Head of Local Tax and Local Levy Agency issues a Notice of Local Tax Assessment not later than 1 (one) month after that time period ends.

##### Article 35

In the audit as referred to in Article 34 section (1), document confirmation is carried out by:

- a. examining Regional Tax Returns, a Notice of Local Tax Assessment, a Notice of Tax Return, or a Notice of Tax Owed
- b. examining tax payment data; And
- c. matching proof of payment and/or proof of claim Tax, with Tax administration data.

Part Four

Procedures for Refunding Tax Overpayments

Article 36

- (1) Based on the Notice of Local Tax Overpayment, the Head of Local Tax and Local Levy Agency issues a Decision on Refund of Local Tax Overpayments and/or Payment Order of Local Tax Overpayment, and send it to the Head of BPKD, within the term not later than 10 (ten) work days since the date of the Notice Letter of Overpayment.
- (2) The tax overpayment is refunded by the Head of BPKD to taxpayers via account transfer.
- (3) Procedures to refund tax overpayments are carried out in accordance with the provisions of legislation.

CHAPTER VIII

TAX COLLECTION

Article 37

- (1) Foreign Missions, Agencies or Representatives of International Institutions which do not fulfil Tax obligations, collection action is carried out.
- (2) Tax collection is carried out on the tax owed in the Notice of Local Tax Assessment, Notice of Local Tax Underpayments, Notice of Local Tax Underpayments Addition, Notice of Local Tax Collection, Owed Tax Return, Decision Letter of Correction, Decision Letter of Objection and Appeal.
- (3) Collection actions as referred to in section (1) are implemented in accordance with provisions of legislation.
- (4) Before carrying out collection action, the Local Tax and Local Levy Agency first provides notification to Minister of Foreign Affairs c.q. Director General of Protocol and Consular or Ministry of State Secretariat not later those 30 (thirty) days before the start of the collection action, namely when a warning letter is issued.

CHAPTER IX  
CLOSING PROVISIONS

Article 38

At the time this Governor Regulation comes into force, Governor Regulation Number 124 of 2009 on Granting Facilities Exemption, Reduction or Relief from Hotel Tax and Restaurant Tax Based on the Principle of Reciprocity for Foreign Missions, is repealed and declared ineffective.

Article 39

This Governor Regulation comes into force after 3 (three) months on the date of its promulgation.

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

Issued in Jakarta  
on 24 July 2017

GOVERNOR OF THE PROVINCE OF  
SPECIAL CAPITAL REGION OF  
JAKARTA,

signed

DJAROT SAIFUL HIDAYAT

Promulgated in Jakarta

On 1 August 2017

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

signed

SAEFULLAH

REGIONAL GAZETTE OF THE PROVINCE OF SPECIAL CAPITAL REGION OF  
JAKARTA OF 2017 NUMBER 61027

Jakarta, 20 December 2023

Has been translated as an Official Translation  
on behalf of the Minister of Law and Human Rights  
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



ASEP N. MULYANA

Annex : Regulation of the Province of Special Capital  
Region of Jakarta  
Number 101 of 2017  
On 24 July 2017

REPORT ON HOTEL TAX AND RESTAURANT TAX EXEMPTIONS

No.	Format	Description
1.	Format 1	Report on Hotel Tax Exemption for Foreign Missions
2.	Format 2	Report on Restaurant Tax Exemption for Foreign Missions

GOVERNOR OF THE PROVINCE OF SPECIAL CAPITAL  
REGION OF JAKARTA,

signed

DJAROT SAIFUL HIDAYAT

REPORT ON HOTEL TAX EXEMPTIONS  
TAX PERIOD ..... YEAR.....  
NAME OF TAX PAYER

No.	Country	Name of Officials	Position	Event	Basis of Tax Exemption	Amount of Transaction (Rp)	Must be paid Tax (Rp)	Exempted Tax (Rp)
1	2	3	4	5	6	7	8	9
Total Amount(10)								

Notes :

1. Serial Number;
2. Name of country;
3. Name of Officials obtaining tax exemption in accordance with the Decision of Head of Local Tax and Local Levy Agency, this column is filled if an event is an event of a Foreign Mission or Agency or Representative of International Institutions, such as national/independent days, state banquet and the likes;
4. Position of the officials obtaining tax exemptions;
5. Types of events, such as name of Independence Day or the like or personal events; ;
6. Number of Notice of Hotel Tax Exemption or number of Decision Letter of Hotel Tax Exemption Receiver;
7. Hotel Tax Basis;
8. Total of Hotel Tax that must be paid;
9. Total of Exempted Hotel Tax; and
10. Total of each column 7, column 8, and column 9 for certain tax period. .



EXAMPLE OF  
FORMAT 1

REPORT ON GRANTING OF FACILITY ON HOTEL TAX EXEMPTION FOR  
FOREIGN MISSIONS FOR PERIOD TAX JUNI 2017  
PT XYZ/HOTEL ABC

No.	Country	Name of Officials	Position	Event	Basis of Tax Exemption	Amount of Transaction (Rp)	Must be paid Tax (Rp)	Exempted Tax (Rp)
1	2	3	4	5	6	7	8	9
1.	Argentina			National Day	Decision Letter of Head of Local Tax and Local Levy Agency Number 1 of 2017	50.000.000	5.000.000	5.000.000
2.	England	Elizabeth W.	Wife of Ambassador	Private	Decision Letter of Head of Local Tax and Local Levy Agency Number 4 of 2017	2.500.000	250.000	250.000
Total Amount						52.500.000	5.250.000	5.250.000

REPORT ON RESTAURANT TAX EXEMPTIONS  
TAX PERIOD ..... YEAR.....

NAME OF TAX PAYER

No.	Country	Name of Officials t	Position	Event	Basis of Tax Exemption	Name of Restaurants	Amount of Transaction (Rp)	Must be paid Tax (Rp)	Exempted Tax (Rp)
1	2	3	4	5	6	7	8	9	10
Total Amount (11)									

1. Notes Serial Number;
2. Name of country;
3. Name of Officials obtaining tax exemption in accordance with the Decision of Head of Local Tax and Local Levy Agency, this column is filled if an event is an event of a Foreign Mission or Agency or Representative of International Institutions, such as national/independent days, state banquet and the likes;;
4. Position of the officials obtaining tax exemptions;
5. Types of events, such as name of Independence Day or the like or personal events;;
6. Number of Notice of Restaurant Tax Exemption or number of Decision Letter of Resturant Tax Exemption Receiver;
7. Name of restaurant provided service;
8. Restaurant Tax Basis;
9. Total of Restaurant Tax must be paid;
10. Total of Restaurant Tax Exemption; dan
11. Total of each column 8, column 9, and column 10 for certain tax period. .

EXAMPLE OF  
FORMAT 2

REPORT ON GRANTING OF FACILITY ON HOTEL TAX EXEMPTION FOR  
FOREIGN MISSIONS FOR PERIOD TAX JUNI 2017 PT XYZ/HOTEL ABC

No.	Country	Name of Officials	Position	Event	Basis of Tax Exemption	Name of Restaurant	Amount of Transaction (Rp)	Must be paid Tax (Rp)	Exempted Tax (Rp)
1	2	3	4	5	6	7	8	9	10
1.	Argentina			National Day	Decision Letter of Head of Local Tax and Local Levy Agency Number 1 of 2017	Sedap Malam Resto	50.000.000	5.000.000	5.000.000
2.	England	Elizabeth W.	Wife of Ambassador	Private Lunch	Decision Letter of Head of Local Tax and Local Levy Agency	Bunga Lounge	2.500.000	250.000	250.000
Total Amount							52.500.000	5.250.000	5.250.000