

**REGULATION OF THE GOVERNOR OF SPECIAL CAPITAL REGION OF JAKARTA**  
**NUMBER 117 OF 2019**  
**ON**  
**DEPOSIT OF LAND-AND-BUILDING TITLE TRANSFER FEE ON PRELIMINARY**  
**SALE-AND-PURCHASE AGREEMENT<sup>1</sup>**

BY THE GRACE OF GOD ALMIGHTY

GOVERNOR OF SPECIAL CAPITAL REGION OF JAKARTA,

Considering:

- a. that Preliminary Sale-and-Purchase Agreement [*Perjanjian Pendahuluan Jual Beli*] has been commonly concluded in the Special Capital Region of Jakarta Province during the course of sale-and-purchase, therefore, it requires facilities which may be used to perform the collection of Land-and-Building Title Transfer Fee [*Bea Perolehan Hak Atas Tanah dan Bangunan*] on Preliminary Sale-and-Purchase Agreement as regional tax credits in order to prevent tax avoidance [*penghindaran pajak*];
- b. that in order to guarantee legal certainty, it requires regulation on the collection as referred to in letter a;
- c. that based on considerations as referred to in letter a and letter b, it is deemed necessary to establish Regulation of the Governor on Deposit of Land-and-Building Title Transfer Fee on Preliminary Sale-and-Purchase Agreement;

In view of:

1. Law [Number 29 of 2007](#) on Special Capital Region of Jakarta Provincial Government as the Capital of the Unitary State of the Republic of Indonesia (State

---

\* This translation is created with the best effort as can be offered and by any means, does not constitute and should not be treated as official translation or sworn translation for legal proceeding purposes. The copyright owner: 1) Should not be held liable for any error which occurs in the source document; 2) Reserves the right to change and modify this translation, with subsequent notifications given to every clients in timely manner; and 3) May seek redress for any unlawful or unauthorized transfer or disclosure of this translation against any party.

- 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](#) on 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 9 of 2015](#) on Second Amendment to Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);

HAS DECIDED:

To establish:

REGULATION OF THE GOVERNOR ON DEPOSIT OF LAND-AND-BUILDING TITLE TRANSFER FEE ON PRELIMINARY SALE-AND-PURCHASE AGREEMENT.



**CHAPTER 1**  
**GENERAL PROVISIONS**

**Article 1**

Under this Regulation of the Governor, the following definitions are employed:

1. House is building which functions as habitable residence, family-development mean, reflection of the dignity of its residents, as well as assets for its owners.
2. Flat [*Rumah Susun*] is multi-level building which is constructed within an environment that is divided into parts which are functionally structured, either horizontally or vertically, and units with each of them may be owned and used separately for residence and/or non-residence, which are attached with communal parts, communal objects and communal land.
3. Residential flat is flat with the primary residence function, such as apartments or condominiums.

4. Non-residential flat is flat with the primary non-residence function, such as offices, shopping centers/department stores/malls/markets/warehouses and similar types of multi-storey buildings.
5. Entity is a group of people and/or capital which are in unity, either operating business or not operating business, encompassing limited liability companies, limited partnerships [*perseroan komanditer*], other companies [*perseroan*], State-Owned Enterprises (*Badan Usaha Milik Negara – BUMN*), or Regionally-Owned Enterprises (*Badan Usaha Milik Daerah – BUMD*) under any names and taking any forms, firma partnerships, joint-ventures [*kongsi*], cooperatives, pension funds, partnerships [*persekutuan*], associations [*perkumpulan*], foundations, mass organizations, social-political organizations, or other organizations, agencies and other forms of entities, including collective investment contracts and permanent establishments [*bentuk usaha tetap*].
6. Seller is natural person or Entity who acts as the seller of the house.
7. Buyer is natural person or Entity who acts as the consumer of the house.
8. Land-and-Building Title Transfer Fee, hereinafter abbreviated as BPHTB, is tax for the acquisition of land and/or building titles.
9. Preliminary Sale-and-Purchase Agreement or Conditional Sale-and-Purchase Agreement [*Perjanjian Pengikatan Jual Beli*], hereinafter abbreviated as PPJB, is agreement between seller and buyer to perform sale-and-purchase of houses or flat units which may be performed before the development, for flats, or during the development process, for detached houses [*rumah tunggal*] and row houses [*rumah deret*] as stated in notarial deeds.
10. Regional Tax Credit is the calculation of BPHTB which has been settled or collected in advance with the amount of due tax [*pajak yang terutang*] when the acquisition of land and/or building titles takes place.
11. Down Payment [*Uang Muka*] is money that is used as payment for land and/or building.

## CHAPTER II

### DEPOSIT

#### Article 2

- (1) Any person or Entity who performs PPJB with the purpose of acquiring land and/or building titles by including BPHTB as a variable in transactional value, must deposit BPHTB to Special Capital Region of Jakarta Provincial Government.
- (2) Acquisition of land and/or building titles as referred to in paragraph (1) encompasses freehold [*milik*] public House and freehold commercial House in the forms of detached Houses, row Houses and Flats.
- (3) Flats as referred to in paragraph (2) consist of:
  - a. residential Flats; and/or
  - b. non-residential Flats.

#### Article 3

BPHTB as deposited by the Seller based on PPJB as referred to under Article 2 paragraph (1), should meet the following requirements:

- a. object of PPJB which has been completely constructed;
- b. BPHTB which becomes a variable in transactional value; and
- c. buyer who has fully paid Down payment or has settled payment obligation on PPJB's object.

#### Article 4

- (1) Deposit of BPHTB as referred to under Article 2 paragraph (1) is performed by Seller by using regional tax payment slip.
- (2) BPHTB which has been deposited as referred to in paragraph (1) is accredited as Regional Tax Credit.
- (3) Regional Tax Credit as referred to in paragraph (2) is the right of the Buyer which must be calculated on the signing of sale-and-purchase deed.

## Article 5

Against PPJB which has been upgraded into sale-and-purchase deed, then BPHTB which should be paid by the buyer is calculated based on the acquisition value of tax object, in accordance with provisions under laws and regulations, by calculating BPHTB which has been deposited by the seller based on previous PPJB as Regional Tax credit as referred to under Article 4 paragraph (2).

## Article 6

- (1) Basis for the imposition of BPHTB as referred to under Article 2 paragraph (1) is the transactional value as written in PPJB.
- (2) BPHTB is deposited by the seller since the date when PPJB is made and signed or the handover of key from the seller to the buyer.
- (3) Tariffs, calculation formulae and systems, as well as procedures for the deposit of BPHTB which are performed by the seller should follow laws and regulations on BPHTB.

## CHAPTER III PROCEDURES FOR RESTITUTION AND COMPENSATION

### SAMPINGAN SAMPE KAYA Article 7

- (1) In the event of cancellation of transactions which are based on PPJB, then, against BPHTB which has been deposited as Regional Tax Credit, restitution or compensation may be applied.
- (2) Restitution or compensation as referred to in paragraph (1) should be applied in writing by the buyer, which contains grounds for the cancellation, by attaching the following requirements:
  - a. Copy of deed on cancellation of transaction from public notary;
  - b. Copy of Residential Identity Card [*Kartu Tanda Penduduk* – KTP] of the Seller and the Buyer or their proxies, if using one;
  - c. Power of attorney, if using proxy;
  - d. Copy of PPJB between the relevant Seller and Buyer;

- e. Regional tax payment slips on BPHTB which has been deposited previously;
  - f. Number of bank account of the Buyer; and
  - g. Transfer receipt or receipt for the repayment on the unit of freehold public House and freehold commercial House in the form of detached house, row house and Flat.
- (3) Restitution or compensation of BPHTB which has been deposited as Regional Tax Credit as referred to in paragraph (1) may only be processed insofar that PPJB which is performed between the Seller and the Buyer has not yet been upgraded into sale-and-purchase deed.
- (4) Against applications which fail to meet requirements as referred to in paragraph (2), they are not considered as applications and cannot be processed.

#### **Article 8**

- (1) Against restitution or compensation which meets requirements, then Head of Regional Tax and Levy Service Unit performs assessment on requirements as referred to under Article 7 paragraph (2).
- (2) In the event that applications as referred to in paragraph (1) meet the provisions, then Head of Regional Tax and Levy Service Unit issues notice of regional-tax overpayment assessment [*surat ketetapan pajak daerah lebih bayar*].
- (3) Mechanisms for the application process and disbursement process for restitution or compensation applications should follow provisions under laws and regulations in relation to reimbursement of regional-tax overpayment.

### **CHAPTER IV SANCTIONS**

#### **Article 9**

Against the seller who has received the payment of BPHTB from the buyer and fails to deposit it to the Special Capital Region of Jakarta Provincial Government, the seller is imposed with sanctions in accordance with provisions under laws and regulations.

**CHAPTER V**  
**FINAL PROVISIONS**

**Article 10**

This Regulation of the Governor enters into force on the promulgation date.

For the purposes of public cognizance, it has been ordered that the promulgation of this Regulation of the Governor should be achieved through its publication in the Provincial Gazette of the Special Capital Region of Jakarta Province.

Established in Jakarta  
on 17 October 2019

GOVERNOR OF THE SPECIAL CAPITAL REGION OF JAKARTA,

signed.

ANIES BASWEDAN

Promulgated in Jakarta

on 29 October 2019

REGIONAL SECRETARY OF THE SPECIAL CAPITAL REGION OF JAKARTA  
PROVINCE,

signed.

SAEFULLAH

PROVINCIAL GAZETTE OF THE SPECIAL CAPITAL REGION OF JAKARTA  
PROVINCE OF 2019 NUMBER 71053