

**MAYOR OF SERANG  
PROVINCE OF BANTEN**

**MAYOR REGULATION OF SERANG  
NUMBER 15 OF 2024**

**OBSERVING**

**THE EXEMPTION FROM DUTY ON THE ACQUISITION OF LAND AND BUILDING  
RIGHTS FOR LOW-INCOME COMMUNITIES**

**BY THE GRACE OF GOD ALMIGHTY**

**THE MAYOR OF SERANG,**

- Considering :
- a. that in order to implement the provisions of Article 44 paragraph (6) letter h of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Article 63 paragraph (3), Article 99, and Article 102 paragraph (2) of Government Regulation Number 35 of 2023 concerning General Provisions on Regional Taxes and Regional Levies, it is necessary to provide fiscal incentives in the form of an exemption from Duty on the Acquisition of Land and Building Rights (BPHTB) for low-income communities;
  - b. that in order to implement the Joint Decree of the Minister of Housing and Settlement Areas, the Minister of Public Works, and the Minister of Home Affairs Number 03.HK/KPTS/Mn/2024, Number 3015/KPPS/M/2024, and Number 600.10-4849 of 2024, it is necessary to stipulate a Regulation of the Mayor concerning the exemption from BPHTB in support of accelerating the implementation of the Three Million Housing Units Development Program;
  - c. that based on the considerations as referred to in letter a and letter b, it is necessary to enact a Regulation of the Mayor concerning the Exemption from Duty on the Acquisition of Land and Building Rights for Low-Income Communities.
- Recalling :
1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia;
  2. Law Number 32 of 2007 concerning the Establishment of Serang City in Banten Province (State Gazette of the Republic of Indonesia of 2007 Number 98, Supplement to the State Gazette of the Republic of Indonesia Number 4748);
  3. 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 Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation as 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 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);

5. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
6. 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);
7. Regulation of the Minister of Public Works and Public Housing Number 1 of 2021 concerning the Criteria for Low-Income Communities and the Requirements for Housing Development and Ownership Facilitation (State Bulletin of the Republic of Indonesia of 2021 Number 44);
8. Decree of the Minister of Public Works and Public Housing Number 22/KPTS/M/2023;
9. Joint Decree of the Minister of Housing and Settlement Areas, the Minister of Public Works, and the Minister of Home Affairs Number 03.HK/KVPS/Mn/2024, Number 3015/KPPS/M/2024, and Number 600.10-4849 of 2024 concerning Support for the Acceleration of the Three Million Housing Units Development Program;
10. Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies (Regional Gazette of the City of Serang of 2024 Number 1, Supplement to the Regional Gazette of the City of Serang Number 130).

HAS DECIDED:

To Enact : REGULATION OF THE MAYOR OF SERANG CITY CONCERNING  
THE EXEMPTION FROM DUTY ON THE ACQUISITION OF LAND  
AND BUILDING RIGHTS FOR LOW-INCOME COMMUNITIES.

## CHAPTER I GENERAL PROVISIONS

### Article 1

For this Mayor Regulation of Serang City, the following terms shall be defined as follows:

1. Region means the city of Serang.
2. Duties on the Acquisition of Rights to Land and Buildings (*Bea Perolehan Hak atas Tanah dan Bangunan*), hereinafter abbreviated as BPHTB, means a tax imposed on the acquisition of rights to land and/or buildings.
3. Rights to Land and/or Buildings means rights to land, including management rights, along with the buildings situated thereon, as referred to in the laws and regulations in the field of land and building affairs.
4. Low-Income Community (*Masyarakat Berpenghasilan Rendah*), hereinafter abbreviated as MBR, means individuals or households with limited purchasing power who require government support to obtain housing.
5. House means a building that functions as a habitable residence, a place for family development, a reflection of the dignity and status of its occupants, and a space for its residents.
6. Public Housing means houses provided to meet the housing needs of the MBR.
7. Self-Help Housing means houses built on the initiative and efforts of the community.

## CHAPTER II SCOPE

### Article 2

The scope of this Mayor Regulation of Serang City includes:

- a. Exemption from the BPHTB for MBR; and
- b. Criteria for MBR.

## CHAPTER III EXEMPTION FROM THE DUTY ON THE ACQUISITION OF LAND AND BUILDING RIGHTS FOR LOW-INCOME COMMUNITIES

### Article 3

- (1) The object of BPHTB is the acquisition of Rights over Land and/or Buildings.
- (2) The Rights over Land and/or Buildings as referred to in paragraph (1) include:
  - a. ownership rights;
  - b. rights to cultivate;
  - c. building use rights;
  - d. usage rights;

- e. ownership rights over apartment units; and
  - f. management rights.
- (3) Exceptions to the BPHTB object provisions include, among others, exemptions for MBR in accordance with prevailing laws and regulations.

#### Article 4

The exemption of BPHTB objects for MBR as referred to in Article 3 paragraph (3) applies to first-time home ownership by MBR.

### CHAPTER IV CRITERIA FOR LOW-INCOME COMMUNITIES

#### Article 5

- (1) The MBR criteria serve as indicators in determining individuals who fall under the MBR category.
- (2) The MBR criteria as referred to in paragraph (1) shall be based on the amount of income.
- (3) The amount of income as referred to in paragraph (2) shall be determined based on:
  - a. the income of an unmarried individual; or
  - b. the income of a married individual.
- (4) The income of an unmarried individual as referred to in paragraph (3) letter a constitutes the total net income derived from salary, wages, and/or self-employment.
- (5) The income of a married individual as referred to in paragraph (3) letter b constitutes the total net income derived from the combined salary, wages, and/or self-employment of the husband and wife.
- (6) In the event that the criteria for MBR as referred to in paragraph (1) are used for the construction or acquisition of a house through the public housing savings mechanism (Tapera), the amount of income as referred to in paragraph (3) letter b shall be determined based only on the income of one (1) person.
- (7) The income of one (1) person as referred to in paragraph (6) constitutes the total net income derived from salary, wages, and/or self-employment.

#### Article 6

- (1) The amount of income as referred to in Article 5 shall be calculated based on the capacity to pay for the construction or acquisition of a decent House.
- (2) The amount of income as referred to in paragraph (1) shall represent the maximum income threshold for receiving facilitation or assistance in acquiring or constructing a House.
- (3) The capacity to pay for the acquisition of a decent House as referred to in paragraph (1) shall be calculated based on mortgage instalments using:
  - a. a specific interest rate and loan tenure; or
  - b. a specific commercial margin and loan tenure.
- (4) The capacity to pay for the construction or renovation of a decent House as referred to in paragraph (1) shall be calculated based on:
  - a. instalments for Self-help Housing construction or renovation financing; and/or
  - b. the self-reliant contribution value for Self-help Housing construction or renovation.
- (5) The instalments for Self-help Housing construction or renovation financing as referred to in paragraph (4) letter a shall use:
  - a. a specific interest rate and loan tenure; or
  - b. a specific commercial margin and loan tenure.

#### Article 7

- (1) The cost of acquiring or constructing a decent House as referred to in Article 6 paragraph (1) shall be calculated in accordance with the type of House acquired, based on:
  - a. the selling price set by the developer of Public Housing;
  - b. the renovation cost for Self-help Housing; or
  - c. the construction cost of Self-help Housing.
- (2) The selling price of Public Housing as referred to in paragraph (1) letter a includes:
  - a. the selling price of detached Houses;
  - b. the selling price of row Houses; and
  - c. the selling price of Apartment units.
- (3) The selling price of Public Housing ownership as referred to in paragraph (2) shall be exclusive of value-added tax.
- (4) The selling price of Public Housing and the construction cost of Self-help Housing as referred to in paragraph (1) letters a and c shall be calculated based on the floor area limits for Public Housing and Self-help Housing.
- (5) The renovation cost of Self-help Housing as referred to in paragraph (1) letter b shall be calculated up to the maximum cost of constructing Self-help Housing.

#### Article 8

- (1) In order to obtain facilitation and/or assistance for the construction or acquisition of a House for MBR, eligible individuals shall submit an application in accordance with the provisions of laws and regulations.
- (2) The requirements as referred to in paragraph (1) shall include:
  - a. Indonesian citizenship; and
  - b. compliance with the MBR criteria.
- (3) In addition to the requirements as referred to in paragraph (2), applicants must also meet other requirements in accordance with the provisions of laws and regulations to obtain facilitation and/or assistance for the construction or acquisition of a House.

#### Article 9

- (1) The maximum monthly income threshold for MBR is:
  - a. for unmarried individuals: IDR 7,000,000.00 (seven million rupiah);
  - b. for married individuals: IDR 8,000,000.00 (eight million rupiah); and
  - c. for one person as a Tapera participant: IDR 8,000,000.00 (eight million rupiah).
  - d. The maximum floor area is 36 m<sup>2</sup> for ownership of Public Housing and apartment units, and 48 m<sup>2</sup> for the construction of Self-help Housing.

### CHAPTER V MISCELLANEOUS PROVISIONS

#### Article 10

The implementation of BPHTB exemption shall refer to the Mayor Regulation concerning the Procedures for the Collection of Regional Taxes.

#### Article 11

This Mayor Regulation shall come into force on the date of its promulgation.

In order to ensure that every person is aware of it, it is hereby ordered that this Mayor Regulation be promulgated by placing it in the Regional Gazette of Serang City.

Promulgated in Serang  
On 23 December 2024  
Acting MAYOR OF SERANG,  
(Signed)  
NANANG SAEFUDIN

Promulgated in Serang  
On 23 December 2024  
Acting REGIONAL SECRETARY OF SERANG CITY,  
(Signed)  
IMAM RANA HARDIANA

REGIONAL GAZETTE OF SERANG CITY OF 2024 NUMBER 376

DISCLAIMER:

This unofficial English translation shall only be used as a reference, not an official document. If there is any error and/or discrepancy of understanding between the provisions presented in this unofficial English translation and the original document in the Indonesian language, the original document shall prevail. Under no circumstances shall the translator be liable for any direct or indirect damages arising from the use, error, and/or discrepancy of understanding from this unofficial English translation.