

REGULATION OF THE MAYOR OF BINJAI
NUMBER 10 OF 2025
ON
GRANTING OF EXEMPTION FROM THE ACQUISITION DUTY ON LAND
AND BUILDING RIGHTS IN THE COMPLETE SYSTEMATIC LAND
REGISTRATION PROGRAM

BY THE BLESSINGS OF ALMIGHTY GOD

MAYOR OF BINJAI,

- Considering : a. that pursuant to Article 4 section (2) of Law Number 1 of 2022 on Financial Relations between the Central Government and Local Governments, it is stipulated that the Acquisition Duty on Land and Building Rights constitutes a Tax collected by regency/municipal governments, and has been effectively implemented by the Government of the Municipality of Binjai since 2011 through Regulation of the Municipality of Binjai Number 2 of 2011 as amended by Regulation of the Municipality of Binjai Number 1 of 2024 on Local Taxes and Local Levies;
- b. that in order to support the Complete Systematic Land Registration Program (*Program Pendaftaran Tanah Sistematis Lengkap*, PTSL) in the Municipality of Binjai, it is necessary to grant an exemption from the Acquisition Duty on Land and Building Rights for taxpayers in respect of land parcels for which land rights registration will be carried out;
- c. that based on the considerations as referred to in point a and point b, it is necessary to stipulate a Mayor Regulation on Granting of Exemption from the Acquisition Duty on Land and Building Rights in the Complete Systematic Land Registration Program;
- Observing : 1. Article 18 section (6) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 5 of 1960 on Basic Agrarian Principles (State Gazette of the Republic of Indonesia of 1960 Number 104, Supplement to the State Gazette of the Republic of Indonesia Number 2043);
3. Law Number 21 of 1997 on Acquisition Duty on Land and Building Rights (State Gazette of the Republic of Indonesia of 1997 Number 44, Supplement to the State Gazette of

- the Republic of Indonesia Number 3688), as amended by Law Number 20 of 2000 on Amendment to Law Number 21 of 1997 on Acquisition Duty on Land and Building Rights (State Gazette of the Republic of Indonesia of 2000 Number 130, Supplement to the State Gazette of the Republic of Indonesia Number 3988);
4. Law Number 25 of 2009 on Public Services (State Gazette of the Republic of Indonesia of 2009 Number 112, Supplement to the State Gazette of the Republic of Indonesia Number 5038);
 5. Law Number 2 of 2012 on Land Acquisition for Development in the Public Interest (State Gazette of the Republic of Indonesia of 2012 Number 22, Supplement to the State Gazette of the Republic of Indonesia Number 5280);
 6. 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 to Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6841);
 7. 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);
 8. Law Number 8 of 2023 on the Province of North Sumatra (State Gazette of the Republic of Indonesia of 2023 Number 55, Supplement to the State Gazette of the Republic of Indonesia Number 6864);
 9. Law Number 13 of 2024 on the Municipality of Binjai in the Province of North Sumatra (State Gazette of the Republic of Indonesia of 2024 Number 111, Supplement to the State Gazette of the Republic of Indonesia Number 6933);
 10. Government Regulation Number 10 of 1986 on Changes of the Administrative Boundaries of the Municipality of Binjai, Regency of Langkat, and Regency of Deli Serdang (State Gazette of the Republic of Indonesia of 1986 Number 11, Supplement to the State Gazette of the Republic of Indonesia Number 3322);
 11. Government Regulation Number 24 of 1997 on Land Registration (State Gazette of the Republic of Indonesia of 1997 Number 59);
 12. Government Regulation Number 18 of 2021 on Land Management Rights, Land Rights, Apartment Units, and Land Registration (State Gazette of the Republic of Indonesia of 2021 Number 28, Supplement to the State Gazette of the Republic of Indonesia Number 6630);
 13. 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);

14. Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 6 of 2018 on Complete Systematic Land Registration (State Gazette of the Republic of Indonesia of 2018 Number 501);
15. Regulation of the Municipality of Binjai Number 1 of 2024 on Local Taxes and Local Levies (Regional Gazette of the Municipality of Binjai of 2024 Number 1, Supplement to the Regional Gazette of the Municipality of Binjai Number 50);

HAS DECIDED:

To issue : MAYOR REGULATION ON GRANTING OF EXEMPTION FROM THE ACQUISITION DUTY ON LAND AND BUILDING RIGHTS IN THE COMPLETE SYSTEMATIC LAND REGISTRATION PROGRAM.

CHAPTER I GENERAL PROVISIONS

Article 1

In this Regional Regulation:

1. Region means the Municipality of Binjai.
2. Local Government Administration means the administration of government affairs by the local government and the regional house of representatives in accordance with the principles of autonomy and co-administration, based on the broadest possible autonomy within the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.
3. Local Government means the Mayor as the element of the Local Government Administration who leads the implementation of government affairs under the authority of the autonomous region.
1. Mayor means the Mayor of Binjai.
2. Regional Financial and Revenue Management Agency (*Badan Pengelolaan Keuangan dan Pendapatan Daerah*), hereinafter referred to as the BPKPD, means the Regional Financial and Revenue Management Agency of the Municipality of Binjai.
3. Head of BPKPD means the Head of BPKPD of the Municipality of Binjai.
4. Land Office means the vertical agency of the National Land Agency in the Municipality of Binjai which is under and directly responsible to the Minister through the Head of the Regional Office of the National Land Agency.
5. Head of the Land Office means the Head of the Land Office of the Municipality of Binjai.
6. Complete Systematic Land Registration (*Pendaftaran Tanah Sistematis Lengkap*), hereinafter referred to as the PTSL, means the initial land registration carried out

- simultaneously for all unregistered land registration objects within the territory of the Municipality of Binjai.
7. Land Office means the vertical agency of the National Land Agency in the Municipality of Binjai which is under and directly responsible to the Minister through the Head of the Regional Office of the National Land Agency.
 8. Head of the Land Office means the Head of the Land Office of the Municipality of Binjai.
 9. Complete Systematic Land Registration (*Pendaftaran Tanah Sistematis Lengkap*), hereinafter referred to as the PTSL, means the initial land registration carried out simultaneously for all unregistered land registration objects within the territory of the Municipality of Binjai.
 10. Land Registration means a series of activities carried out continuously, sustainably, and systematically by the Government, including the collection, processing, recording, presentation, and maintenance of physical and juridical data in the form of maps and registers concerning land parcels and apartment units, including the issuance of proof of rights for land parcels already possessing land rights, as well as ownership rights over apartment units and certain encumbrances attached thereto.
 11. Land Rights mean Ownership Rights, Right to Cultivate, Right to Build, and Right of Use, as referred to in Article 16 of Law Number 5 of 1960 on Basic Agrarian Principles.
 12. State Land means Land not encumbered by any Land Rights, not constituting customary community (*ulayat*) land, not constituting waqf land, and/or not constituting State/Regional/State-Owned Enterprise/Local-Owned Enterprise/Village-Owned assets.
 13. Acquisition Duty on Land and Building Rights (*Bea Perolehan Hak atas Tanah dan Bangunan*), hereinafter referred to as the BPHTB, means a tax imposed on the acquisition of rights on land and/or buildings.
 14. Acquisition of Rights on Land and/or Buildings means any acts or legal events resulting in the acquisition of rights over land and/or buildings by an individual or legal entity.
 15. Rights on Land and/or Buildings mean rights on land, including management rights, along with the buildings erected thereon, as referred to in the laws in the land and building sectors.
 16. Regional Tax Payment Slip (*Surat Setoran Pajak Daerah*), hereinafter referred to as the SSPD, means a proof of payment or deposit of tax made using a form or other methods into the Regional Treasury through payment points appointed by the Regional Head.

CHAPTER II PURPOSES AND OBJECTIVES

Article 2

- (1) The scope of this Mayor Regulation is the granting of exemptions from the payment of the BPHTB for the National Land Agency's program of initial land registration for all members of the community through the Complete

Systematic Land Registration activities conducted within the Region.

- (2) The objective of stipulating this Mayor Regulation is to serve as a guideline for the granting of exemptions from the payment of the BPHTB in order to support the acceleration of the implementation of complete systematic land registration within the Region.

CHAPTER III GRANTING OF BPHTB PAYMENT EXEMPTIONS

Article 3

- (1) In the implementation of the Complete Systematic Land Registration, the Local Government grants exemptions from the payment of the BPHTB.
- (2) The exemption from the payment of the BPHTB as referred to in section (1) is granted for initial registration through the Complete Systematic Land Registration.
- (3) The exemption as referred to in section (2) is granted in the amount of 100% (one hundred percent) of the principal BPHTB payable.
- (4) The exemption from the payment of BPHTB through the Complete Systematic Land Registration program is implemented in accordance with the legislation.

CHAPTER IV COORDINATION

Article 4

- (1) The granting of exemptions from the payment of BPHTB as referred to in Article 3 is carried out upon prior validation of the BPHTB SSPD by the BPKPD.
- (2) The granting of exemptions from the payment of BPHTB as referred to in Article 3 is implemented by the Head of BPKPD in coordination with the Head of the Land Office.
- (3) The standard operating procedures for the implementation of the validation as referred to in section (1) and the coordination as referred to in section (2) is stipulated by a Mayor Decision.

CHAPTER V SUPERVISION

Article 5

- (1) Supervision over the implementation of this Mayor Regulation is carried out by the BPKPD.
- (2) The Head of BPKPD reports the results of the supervision as referred to in section (1) to the Mayor.

CHAPTER VI CLOSING PROVISIONS

Article 6

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

In order that everyone may know hereof, it is ordered to promulgate this Mayor Regulation by its placement in the Regional Gazette of the Municipality of Binjai.

Issued in Binjai
on 12 June 2025

MAYOR OF BINJAI,

signed

AMIR HAMZAH

Promulgated in Binjai
on 12 June 2025

REGIONAL SECRETARY
OF THE MUNICIPALITY OF BINJAI,

signed

IRWANSYAH NASUTION

REGIONAL BULLETIN OF THE MUNICIPALITY OF BINJAI OF 2025 NUMBER 10

Jakarta, 16 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,



DHANANA PUTRA