REGULATION OF THE MAYOR OF SERANG
NUMBER 15 OF 2024
ON
THE EXEMPTION FROM THE ACQUISITION DUTY OF LAND AND BUILDING RIGHTS FOR LOW-INCOME COMMUNITIES

BY THE GRACE OF ALMIGHTY GOD

THE MAYOR OF SERANG,

Considering :

a. that in order to implement the provisions of Article 44 paragraph (6) subparagraph h of Law Number 1 of 2022 on 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 Acquisition Duty of Land and Building Rights (BPHTB, *Bea Perolehan Hak atas Tanah dan Bangunan*) for low-income communities
b. that in order to implement the Joint Decision 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 issue a Regulation of the Mayor on 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 paragraphs a and b, it is necessary to issue a Regulation of the Mayor concerning the Exemption from the Acquisition Duty of Land and Building Rights for Low-Income Communities.

Having regard to :

1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia
2. Law Number 32 of 2007 on the Establishment of the Municipality of Serang in the Province of Banten (State Gazette of the Republic of Indonesia Year 2007

Number 98, Supplement to the State Gazette of the Republic of Indonesia Number 4748);

3. Law Number 23 of 2014 on Local Administrations (State Gazette of the Republic of Indonesia Year 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as repeatedly amended and most recently amended by Law Number 6 of 2023 on the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation as Law (State Gazette of the Republic of Indonesia Year 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
4. Law Number 1 of 2022 on the Financial Relations between the Central Government and Local Governments (State Gazette of the Republic of Indonesia Year 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
5. Government Regulation Number 12 of 2019 on Regional Financial Management (State Gazette of the Republic of Indonesia Year 2019 Number 42, Supplement to the State Gazette Number 6322);
6. Government Regulation Number 35 of 2023 on General Provisions on Local Taxes and Local Levies (State Gazette of the Republic of Indonesia Year 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 on the Criteria for Low-Income Communities and the Requirements for Housing Development and Ownership Facilitation (Official Gazette of the Republic of Indonesia of 2021 Number 44);
8. Decision of the Minister of Public Works and Public Housing Number 22/KPTS/M/2023;
9. Joint Decision 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 on Support for the Acceleration of the Three Million Housing Units Development Program;
10. Regional Regulation Number 1 of 2024 on Local Taxes and Local Levies (Regional Gazette of the Municipality of Serang Year 2024 Number 1, Supplement to the Regional Gazette of the Municipality of Serang Number 130).

HEREBY DECIDES:

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

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Mayor Regulation:

1. Region means the municipality of Serang.
2. 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.
3. 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.
4. Low-Income Community (*Masyarakat Berpenghasilan Rendah*), hereinafter abbreviated to 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 residents, as well as an asset 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 the Municipality of Serang includes:

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

CHAPTER III
EXEMPTION FROM THE ACQUISITION DUTY 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 of Land and/or Buildings as referred to in paragraph (1) include:
    a. ownership rights;
    b. rights to cultivate;
    c. rights to used buildings;
    d. usage rights
    e. ownership rights of apartment units; and
    f. management rights.
(3) Exceptions to the BPHTB object provisions include, among others, MBR in accordance with the provisions of 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) are based on the amount of income.
(3) The amount of income as referred to in paragraph (2) are 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) subparagraph a constitutes the total net income derived from salary, wages, and/or business incomes.
(5) The income of a married individual as referred to in paragraph (3) subparagraph b constitutes the total net income derived from the combined salary, wages, and/or business incomes of the husband and wife.
(6) Where 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, the amount of income as referred to in paragraph (3) subparagraph b is 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 business incomes.

Article 6

(1) The amount of income as referred to in Article 5 is calculated based on the capacity to pay for the construction or acquisition of a habitable House.
(2) The amount of income as referred to in paragraph (1)represents the maximum income threshold for receiving facilitation or assistance in acquiring or constructing a House.
(3) The capacity to pay the cost of acquiring a habitable House as referred to in paragraph (1) is calculated based on the acquisition financing instalments of a Public House using:
    a. a specific interest rate and loan term; or
    b. a specific commercial margin and loan term.
(4) The capacity to pay for the construction or renovation of a habitable House as referred to in paragraph (1) is 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
(3) The instalments for Self-help Housing construction or renovation financing as referred to in paragraph (4) subparagraph a 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 habitable House as referred to in Article 6 paragraph (1) is calculated in accordance with the type of House acquired, based on:
   a. the selling price to ownPublic 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) subparagraph 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) is 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) subparagraph a and c is 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) subparagraph b is 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 submit an application in accordance with the provisions of laws and regulations.

(2) The requirements as referred to in paragraph (1) 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 (*Tabungan Perumahan Rakyat*, Public Housing Savings) participant: IDR 8,000,000.00 (eight million rupiah).

(2) The maximum floor area is 36 m^2 for ownership of Public Housing and apartment units, and 48 m^2 for the construction of Self-help Housing.

CHAPTER V
MISCELLANEOUS PROVISIONS

Article 10

The implementation of BPHTB exemption refers to the Mayor Regulation on the Procedures for the Collection of Local Taxes.

Article 11

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

In order to make this Mayor Regulation known to the public, it is hereby ordered that it be promulgated by its publication in the Regional Gazette of Municipality of Serang.

Issued in Serang
on 23 December 2024

Acting MAYOR OF SERANG CITY,

signed

NANANG SAEFUDIN

Promulgated in Serang
on 6 February 2023

REGIONAL SECRETARY OF SERANG CITY,

signed

IMAM RANA HARDIANA

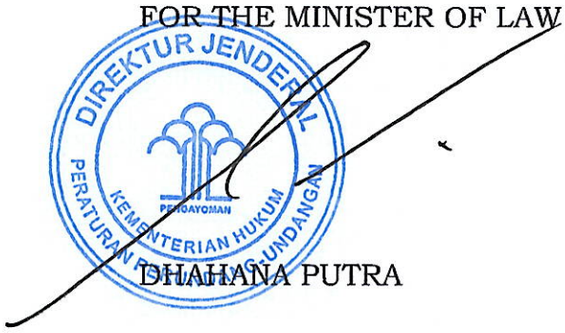
REGIONAL OFFICIAL GAZETTE OF THE MUNCIPALITY OF SERANG YEAR 2024 NUMBER 376

Prepared and issued as an official translation

Jakarta, 2 November 2025

DIRECTOR GENERAL OF LEGISLATION

FOR THE MINISTER OF LAW OF THE REPUBLIC OF INDONESIA,



DHAHANA PUTRA

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