

**THE GOVERNOR  
OF THE SPECIAL CAPITAL REGION OF JAKARTA**

**GOVERNOR REGULATION OF THE SPECIAL CAPITAL REGION OF  
JAKARTA**

**NUMBER 115 YEAR 2020  
PROVISION OF BASIC TAX RELIEF AND/OR NULLIFICATION OF  
ADMINISTRATIVE SANCTION FOR THE 2020 TAX YEAR**

- Considering :
- a. Whereas based on the provision of Article 37 paragraph (2) and Article 43 of Regional Regulation Number 6 Year 2010 on General Provisions of Regional Tax the Governor may nullify administrative sanctions and due to his position he may provide a tax relief as much as 50% (fifty percent) from the basic tax imposition or basic tax based on the consideration or certain circumstances, among others, the economic condition during a recession;
  - b. Whereas to help the business actors, prevent the termination of employment relationship and closure of business, along with maintaining the availability of employment opportunities for the public in an economic condition during a recession due to the COVID-19 pandemic, a policy that provides tax relief and/or administrative sanction for the 2020 tax year is required;
  - c. Whereas based on the considerations as referred to in letter a dan letter b, a Governor Regulation regarding Provision of Basic Tax Relief and/or Nullification of Administrative Sanction for the 2020 Tax Year must be stipulated;
- Bearing in Mind :
- 1. Law Number 29 Year 2007 on Provincial Government of the Special Capital Region of Jakarta as the Capital City of the Unitary State of Republic of Indonesia (State Gazette of the Republic of Indonesia Year 2007 Number

- 93, Additional State Gazette of the Republic of Indonesia Number 4744);
2. Law Number 28 Year 2009 on Regional Tax and Regional Retribution (State Gazette of the Republic of Indonesia Year 2009 Number 130, Additional State Gazette of the Republic of Indonesia Number 5049);
  3. Law Number 23 Year 2014 on Regional Government (State Gazette of the Republic of Indonesia Year 2014 Number 244, Additional State Gazette of the Republic of Indonesia Number 5587) as amended several times with Law Number 9 Year 2015 regarding the Second Amendment of Law Number 23 Year 2014 on Regional Government (State Gazette of the Republic of Indonesia year 2015 Number 58, Additional State Gazette of the Republic of Indonesia Number 5679);
  4. Regional Regulation Number 6 Year 2010 on General Provisions of Regional Tax (Regional gazette of the Special Province of Jakarta Year 2010 number 3);

HAS DECIDED:

To Stipulate : PROVISION OF BASIC TAX RELIEF AND/OR NULLIFICATION OF ADMINISTRATIVE SANCTION FOR THE 2020 TAX YEAR.

## CHAPTER I

### GENERAL PROVISIONS

#### ARTICLE 1

In this Governor Regulation, what is referred to as:

1. Regional Tax which shall be referred to as Tax is a mandatory contribution to the Region that is payable by individual persons or entities which has a compelling

force based on the Law without the obtainment of direct reward and is utilized for the interest of the Region for the highest prosperity of the people.

2. Motor Vehicle Tax (*Pajak Kendaraan Bermotor*) which shall be abbreviated as PKB is a tax for the ownership and/or possession of a motor vehicle.
3. Hotel Tax is a tax for the service provided by the hotel.
4. Entertainment Tax is a tax for the administration of entertainment.
5. Parking Tax is a tax for the administration of parking space outside of the main road, that is provided both in relation with basic businesses or provided as a business, including the provisions of motor vehicle safekeeping.
6. Restaurant Tax is a tax for the services provided by a restaurant.
7. Billboard Tax is a tax for the administration of billboards.
8. Rural and City Land and Building Tax (*Pajak Bumi dan Bangunan Perdesaan dan Perkotaan*) which is abbreviated as PBB-2 is a tax for the land and/or building that is owned, possessed and/or used by individual person or entities in the rural and city sectors, unless the territory is used for the business activity of gardening, forestry, and mining.

## CHAPTER II

### PROVISION OF BASIC TAX RELIEF

#### Article 2

- (1) The basic Tax relief is provided by virtue of the position based on the 2020 tax stipulation for the following types of taxes:
  - a. PBB-P2; dan
  - b. PKB
- (2) The basic Tax relief for PBB-P2 as referred to in paragraph (1) letter a, is provided in the amount of 20% (twenty percent) from the basic Tax.
- (3) The basic Tax relief for PKN as referred to in paragraph (1) letter b, is provided in the amount of 50% (fifty percent) from the basic tax for public motor vehicles that is used for the transport of people based on the ownership administrative license.
- (4) The basic Tax relief as referred to paragraph (1) is given to the extent that no overdue exists from the previous year.

### CHAPTER III

#### NULLIFICATION OF ADMINISTRATIVE SANCTION

##### Article 3

- (1) Administrative Sanction due to late Tax payment for the period of 2020 Tax year for Hotel Tax, Restaurant Tax, Parking Tax, and Entertainment Tax is nullified by virtue of the position.
- (2) Administrative sanction due to late Tax payment for the stipulation of Billboard Tax issued on the year 2020, is nullified by virtue of the position.
- (3) With respect to administrative sanction for PBB-P2 and PKB for public motor vehicles that is used for the transport of people is nullified by virtue of the position.

### CHAPTER IV

#### PROCEDURE FOR THE PROVISION OF BASIC TAX RELIEF AND/OR THE NULLIFICATION OF ADMINISTRATIVE SANCTION

##### Article 4

- (1) The provisions of basic tax relief and the nullification of administrative sanction is conducted by way of a tax management system adjustment without the undertaking the mandatory tax submission mechanism.
- (2) Basic Tax relief and the nullification of administrative sanction is given to Taxpayer or Tax bearer who conducts the payment settlement of Tax until December 30, 2020.

### CHAPTER V

#### OTHER PROVISIONS

##### Article 5

Taxpayer who has been given a basic PBB-P2 relief and/or nullification of administrative sanction, must register the identity of the tax object to the Letter of PBB-P2 Tax Payable Notification electronic system.

CHAPTER VI  
TRANSITIONAL PROVISION

Article 6

Taxpayer who has fulfilled the obligation of basic tax payment for the types of tax of PBB-P2, PKB, Hotel Tax, Restaurant Tax, Parking Tax, Entertainment Tax and/or Billboard Tax, prior to the applicability of this Governor Regulation, is not given restitution and/or compensation, in the event that there is a tax overpayment.

CHAPTER VII  
CLOSING PROVISION

Article 7

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

For the cognizance of each person, orders the promulgation Governor Regulation along with its placement in the Regional Gazette of the Special Capital Region of Jakarta Province.

Stipulated in Jakarta

On December 11, 2020

Governor of the Special Capital Region of  
Jakarta

(Signed)

Anies Baswedan

Promulgated in Jakarta  
On the date of December 14, 2020

PERSON-IN-CHARGE OF THE SECRETARY  
OF THE PROVINCE OF THE SPECIAL  
CAPITAL REGION OF JAKARTA

(Signed and Stamped)

**SRI HARYATI**

REGIONAL GAZETTE OF THE PROVINCE OF  
THE SPECIAL CAPITAL REGION OF  
JAKARTA YEAR 2020 NUMBER 61049

Copies are in-line with its original  
HEAD OF THE BUREAU OF LGEAL AND  
SECRETARIAT OF THE PROVINCE OF THE  
SPECIAL CAPITAL REGION OF JAKARTA

(Signed and Stamped)

YAYAN YUHANAH  
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