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PROPERTY OWNERSHIP IN INDONESIA

POLICIES FOR FOREIGNERS AND INDONESIAN CITIZENS LIVING ABROAD

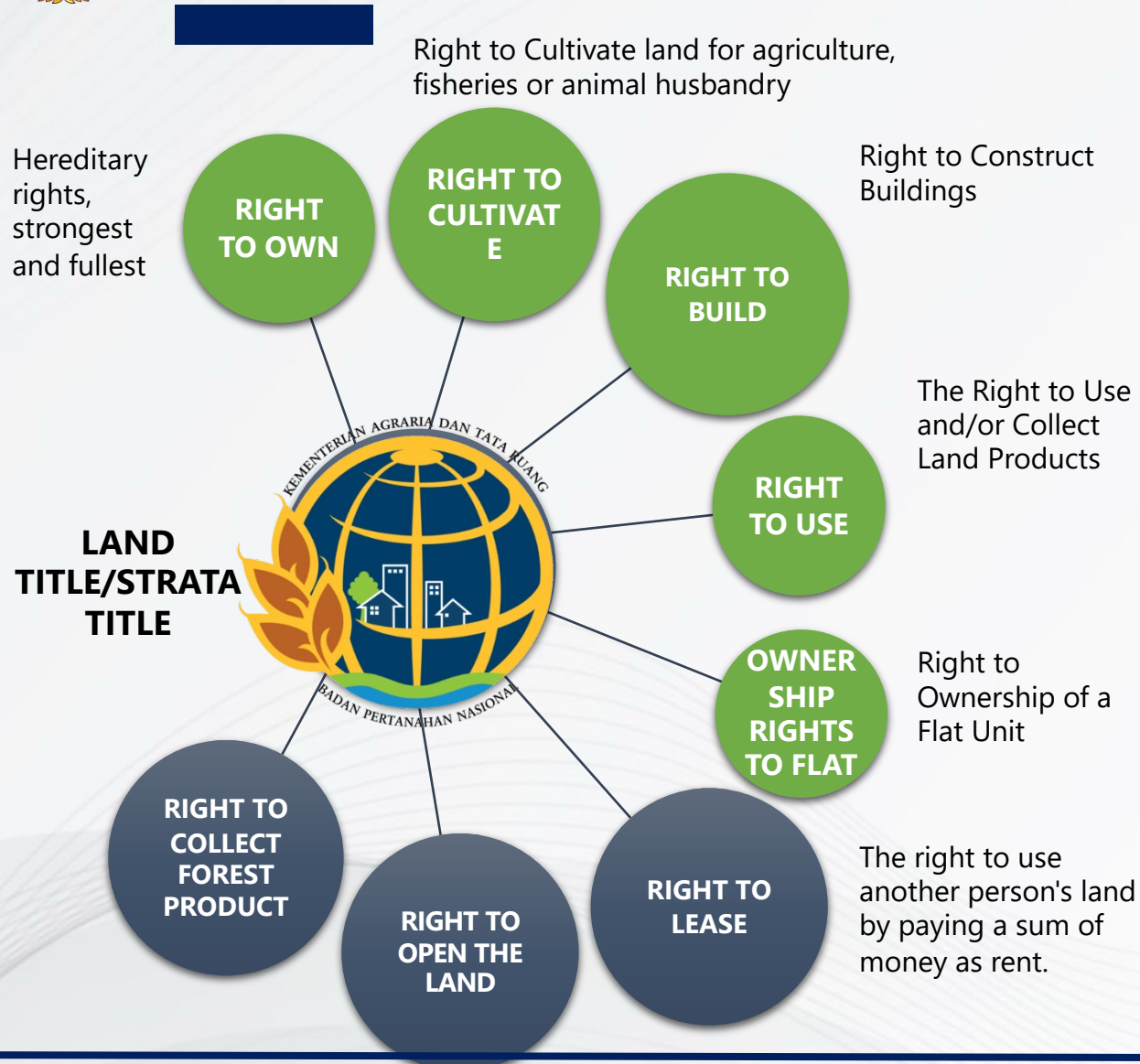
MINISTRY OF AGRARIAN AFFAIR AND SPATIAL PLANNING/NATIONAL LAND AGENCY

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LAND RIGHT AND STRATA TITLE



According to Indonesian Law, there's some type of land title, but **in general there is only 5 land title/strata title that can be registered in land office** which Right to Own, Right to Cultivate, Right to Build, Right to Use, and Ownership Rights To Flat

Subject to Rights

| | |
|---------------------------------|--|
| RIGHT TO OWN | <ul style="list-style-type: none">Individual (Indonesia Citizenship)Legal Entities set by government (such as Religious, Social, bank, etc) |
| RIGHT TO CULTIVATE | <ul style="list-style-type: none">Individual (Indonesia Citizenship)Indonesia Legal Entities |
| RIGHT TO BUILD | <ul style="list-style-type: none">Individual (Indonesia Citizenship)Indonesia Legal Entities |
| RIGHT TO USE | <ul style="list-style-type: none">Individual (Indonesia Citizenship)Indonesia Legal EntitiesDepartment, Non-ministerial Government Institutions and Local GovernmentReligious and Social OrganizationsNon-Indonesian CitizenshipNon-Indonesian Legal Entities which have representative in IndonesiaRepresentatives of Foreign Countries and Representative of International Bodies |
| Ownership Rights To Flat | <ul style="list-style-type: none">Individual (Indonesia Citizenship)Indonesia Legal EntitiesNon-Indonesian CitizenshipNon-Indonesian Legal Entities which have representative in IndonesiaRepresentatives of Foreign Countries and Representative of International Bodies |



PERIOD OF LAND RIGHTS



FREE HOLD (NO TIME PERIOD)



Registered in Stages:

- Grant for 35 Years
- Extension for 25 Years
- Update for 35 Years



Registered in Stages:

- Grant for 30 Years
- Extension for 20 Years
- Update for 30 Year



Registered in Stages:

- Grant for 30 Years
- Extension for 20 Years
- Update for 30 Year



Apartments

- Property Rights over an Apartment Unit can be granted on land under Building Rights Title or Use Rights..
- The term of the Right of Ownership of a Flat Unit follows the term of the Building Use Right or the Use Right.



PROCEDURES FOR TRANSFERRING LAND RIGHTS



Foreigners legality requirements including:

1. **Identity** proven with immigration document such as Visa, Passport or residence permit;
2. **Taxpayer identification number used for tax payment**, if not applicable can use the number of the Tax Office where the land is located



Land Certificate examination (Checking)

- Online
- Land Deed Maker Official
- Rp. 50.000,-

(A foreigner may authorize another person to appear before the Land Deed Maker Official)



Payment of Income Tax (PPh) and Fees on Acquisition of Land/Building Rights (BPHTB)

- Online and Validated
- authorization of the Regional Revenue Office (payable through the Bank)
- Income tax fee (5% x transaction value)
- Fees for Acquisition of Land and Building Rights (2.5% x (transaction value - Rp. 80 million))



Deed of Sale and Purchase

- Offline
- Land Deed Maker Official
- Fee 1% x Transaction Value

(A foreigner may authorize another person to appear before the Land Deed Maker Official)



Registration of Transfer of Rights (name Change)

- Offline
- Land Administration Office
- Fee 1% x Transaction Value



POLICIES FOR FOREIGNERS OCCUPANCY

According to ministry of agrarian affair and spatial planning decree number 1241 /SK-HK.02/IX/2022 of 2022



Minimum Price For Landed House

| No. | Location/Province | Minimum Price (Rp) |
|-----|-------------------------|--------------------|
| 1 | DKI Jakarta | 5 Billion |
| 2 | Banten | 5 Billion |
| 3 | Jawa Barat | 5 Billion |
| 4 | Jawa Tengah | 5 Billion |
| 5 | Jawa Timur | 5 Billion |
| 6 | DI Yogyakarta | 5 Billion |
| 7 | Bali | 5 Billion |
| 8 | NTB | 3 Billion |
| 9 | Sumatera Utara | 2 Billion |
| 10 | Kalimantan Timur | 2 Billion |
| 11 | Sulawesi Selatan | 2 Billion |
| 12 | Kepulauan Riau | 2 Billion |
| 13 | Other Regions/Provinces | 1 Billion |

Minumum Price For Apartment

| No. | Location/Province | Minimum Price (Rp) |
|-----|-------------------------|--------------------|
| 1 | DKI Jakarta | 3 Billion |
| 2 | Banten | 2 Billion |
| 3 | Jawa Barat | 2 Billion |
| 4 | Jawa Tengah | 2 Billion |
| 5 | Jawa Timur | 2 Billion |
| 6 | Bali | 2 Billion |
| 7 | DIY | 2 Billion |
| 8 | Other Regions/Provinces | 1 Billion |

***) For Indonesian Citizens Living Abroad, Subject to 75% of the minimum price limit of a single house/flat**



Landed House

Granted Right To Use that valid 80 Years

- Luxury House Category;
- 1 (one) parcels per person/family;
- Maximum Extensive 2.000 m2



Strata Title

Given Ownership Rights To Flat

- Category Commercial Apartment

The Right of Use / Right of Ownership of a Housing Unit owned by a foreigner can be:

- **Inherited**
- **Resale**
- **encumbered with mortgage rights (as Regulation with Indonesian Bank)**



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THANK YOU

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