

Legal Impact of the Division of Joint Rights to Land on the Obligation To Pay Land and Building Rights Acquisition Fees (Bphtb)

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Abstract. *The Deed of Joint Ownership Distribution (APHB) in relation to the obligation to pay the Duty on the Acquisition of Land and Building Rights (BPHTB) is a crucial issue in Indonesia's land and taxation law practice. Juridically, the APHB is declarative in nature because it merely confirms the division of jointly owned property without creating new ownership rights. However, in practice, regional governments interpret the APHB differently when determining whether it is subject to BPHTB or not. This inconsistency has created legal uncertainty and inequality among citizens, as the tax burden imposed is often disproportionate to the legal benefits received. Therefore, a clear and harmonized legal framework is necessary to ensure that the application of BPHTB to APHB is consistent with the principles of legal certainty and justice. This research employs a normative legal research method using the statutory approach, conceptual approach, and case approach. The legal materials used consist of primary legal materials such as statutory regulations and court decisions, secondary legal materials such as literature and academic journals, and tertiary legal materials such as legal dictionaries. The data were analyzed descriptively and analytically by applying two main theories as analytical tools, namely Gustav Radbruch's Theory of Legal Certainty and Aristotle's Theory of Justice. The study reveals that an APHB without compensation does not create a new legal right and therefore should not be subject to BPHTB, whereas an APHB involving compensation constitutes a new legal acquisition and is thus taxable, as affirmed by the Constitutional Court No. 117/PUU-XXI/2023. However, the absence of explicit regulation in Law No. 28 of 2009 on Regional Taxes and Levies has led to disharmony and inconsistent implementation among regions. Based on Radbruch's theory, this situation indicates a lack of legal certainty; while from Aristotle's perspective, the imposition of BPHTB without any economic gain violates the principle of distributive justice. Therefore, harmonization between the Ministry of Finance and the Ministry of Agrarian Affairs and Spatial Planning/National Land*

Agency (ATR/BPN) is urgently needed to ensure fair, proportional, and consistent legal enforcement that provides both justice and certainty for society.

Keywords: *Consequences; Distribution; Legal; Ownership.*

1. Introduction

Indonesia, as a state based on law (*rechtstaat*), places law as the main pillar in the administration of the state. This principle is affirmed in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, which states that "the State of Indonesia is a state based on law," so that all government policies and actions must comply with the law and be oriented towards certainty, justice, and the protection of citizens' rights. In the land sector, the consequences of a state based on law demand that every legal relationship regarding land be managed through a system that is orderly, clear, and predictable in its application, because land is a vital object that concerns both public interests and individual rights.

A Deed of Joint Rights Distribution (APHB) is an authentic deed prepared by a Land Deed Official (PPAT) as evidence of an agreement between joint rights holders of land/buildings to separate joint ownership into their respective rights according to agreed portions. Under Indonesian agrarian law, an APHB is essentially declarative (affirming existing rights) and not constitutive (creating new rights). This nature directly correlates with the APHB's function as an administrative instrument for land registration, not a transaction instrument for the transfer of new rights.¹

Normatively, the division of joint rights is emphasized in Article 51 of PP No. 24 of 1997 concerning Land Registration which stipulates that the division of joint rights to land or apartment units into the rights of each joint rights holder is carried out based on a PPAT deed.² Thus, APHB functions as the basis for recording/separation in land books and certificates, without changing the origin of the rights (*causa*) that underlie the joint ownership.³ In land practice, especially for inheritance objects or joint property, APHB is placed as the final stage in terminating joint

¹Haposan Siallagan, "Implementation of the Principles of the Rule of Law in Indonesia," *Sociohumaniora*, Vol. 19 No. 2 (2017), pp. 131–139.

²Beatrix Benni, Kurnia Warman, and Andi Rahman, "Creating a Deed of Joint Rights in Land Transfers Due to Inheritance in Bukittinggi City," *Jurnal Cendekia Hukum*, Vol. 5 No. 1 (2019), pp. 65–76.

³Tatik Arjiati and Lathifah Hanim, "The Role of Notaries/PPAT in Making Joint Rights Distribution Deeds (APHB) for the Distribution of Inheritance of Land and Buildings of Different Religions," *Jurnal Akta*, Vol. 4 No. 1 (2017), pp. 105–116.

ownership after the rights have first been registered in the names of the joint rights holders.⁴

Problems arise when the APHB meets the regional fiscal regime, specifically the Land and Building Acquisition Tax (BPHTB). Law No. 28 of 2009 states that the object of BPHTB is the acquisition of land/building rights, which includes the transfer of rights through sale and purchase, exchange, gift, inheritance, separation of rights, judicial decisions, and the granting of new rights.⁵ This norm does not explicitly mention APHB, thus creating room for administrative interpretation as to whether APHB is included in "acquisition of new rights" or merely "administrative division".

In many regions, local governments tend to broaden the meaning of "acquisition of rights" and place Land and Building Acquisition (APHB) as an object of Land and Building Exploitation (BPHTB), particularly when compensation/restitution is involved from one party to another. In this context, APHB is treated similarly to a disguised sale and purchase transaction. A study by Setiyowati et al. shows that in inheritance, heirs often "purchase" the shares of other heirs through compensation outlined in the APHB, and this practice is often immediately considered to be the acquisition of new rights that require BPHTB.⁶ Beatrix Benni also emphasized the existence of a pattern of collecting BPHTB on APHB on inherited assets which stems from the interpretation that "separation/division" is identical to constitutive transfer.⁷

An example of this issue is Constitutional Court Decision No. 117/PUU-XXI/2023. This case arose from the distribution of joint rights accompanied by compensation. The Court considered that the compensation indicated the acquisition of rights that gave rise to the obligation to obtain Land and Building Permits (BPHTB), thus deeming the collection of BPHTB by the regional government constitutional.⁸ This decision establishes the rule that the element of compensation is a differentiating factor:

⁴Arsin Lukman, "Juridical Review of the Deed of Distribution of Joint Rights Made Before a PPAT in the Case of Inheritance," *Notary Journal/Scientific Article (UI, open publication)*, 2016, pp. 45–58.

⁵M. Fadhlullah et al., "Application of the Law for Imposing Fees for Acquisition of Land and Building Rights (BPHTB) in the Process of Transferring Land Rights," *IUS Journal*, Vol. 9 No. 2 (2021), p. 215–228.

⁶Setiyowati, Edy Lisdiyono, and Noor Wachida, "The Role of Land Titles Registrar in the Imposition of Taxes on Acquisition of Rights on Inherited Land and Buildings According to Islamic Law," *Lex Publica*, Vol. 6 No. 2 (2019), p. 43–49.

⁷Beatrix Benni, "Creating a Deed of Joint Rights in Land Transfers Due to Inheritance in Bukittinggi City," *Jurnal Cendekia Hukum*, Vol. 5 No. 1 (2019), pp. 70–73.

⁸I Wayan Ridwan et al., "Implications of the Constitutional Court Decision on the Imposition of BPHTB in the Separation/Division of Land Rights," *Administrative Law & Governance Journal*, Vol. 7 No. 1 (2024), pp. 55–67.

- 1) When without compensation, APHB remains declarative and should not be the object of BPHTB;
- 2) When with compensation, the substance of the action is considered to be the acquisition of new rights so that BPHTB is owed.⁹

While providing administrative certainty for local governments, its implementation has created new problems due to policy disparities across regions. Some regions collect BPHTB for all APHB, including without compensation, while others only collect it upon payment. This situation creates both vertical uncertainty (the law is not explicit) and horizontal uncertainty (practices vary across regions), while also opening up the opportunity for excessive fiscalization of agrarian actions that are essentially merely administrative divisions.¹⁰ Considering that BPHTB has become a significant source of PAD, the orientation of regional revenue often encourages the expansion of tax objects beyond the original nature of the legal act.¹¹

In Gustav Radbruch's theoretical framework, law is only good if it fulfills the triad of values of legal certainty (*rechtssicherheit*), justice (*gerechtigkeit*), and utility (*zweckmassigkeit*).¹² The imposition of BPHTB on APHB demonstrates the imbalance of this triad: legal certainty is compromised by norms subject to multiple interpretations and differing practices, substantive justice is weakened because citizens are burdened with taxes without actually acquiring new rights, and benefits are reduced because the land administration process is hampered. In line with Satjipto Rahardjo's progressive legal ideas, tax interpretation should not stop at the formality of the deed, but must assess the substance and cause of its transfer, so that the law functions as protection, not a burden.¹³

Thus, synchronization between agrarian law and regional taxes is needed through clear national guidelines, particularly stipulating that APHB (Land Use Property) is not subject to BPHTB (Land Use Property) unless there is proven compensation that actually transfers rights. This affirmation is crucial for restoring legal certainty and uniformity, while also preventing fiscal actions that violate the declarative nature of APHB in the land registration system.

⁹Rachmad Hidayat, "Sharing of Joint Rights Accompanied by Compensation as the Acquisition of New Rights: Post-Constitutional Court Decision Analysis 117/PUU-XXI/2023," *Ranah Research: Research of Law Journal (R2J)*, Vol. 4 No. 3 (2025), pp. 233–245.

¹⁰Budi Ispriyarto, "The Use of Regent Regulations to Regulate Land Prices in the Imposition of BPHTB," *Administrative Law & Governance Journal*, Vol. 1 No. 4 (2018), pp. 363–370

¹¹Siti Maryam et al., "Problems in the Implementation of Land and Building Tax Collection in Regional Governments," *Jurnal Cendekia Hukum*, Vol. 6 No. 2 (2020), pp. 144–156

¹²M. Fadhil et al., "Gustav Radbruch's Theory of Justice: The Relationship between Morals and Law," *Humanities*, Vol. 7 No. 2 (2023), pp. 98–107.

¹³Ahmad Haydar, "Law Enforcement in Indonesia Based on the Aspects of Legal Certainty and Justice," *Widyasari Press Law Review*, Vol. 2 No. 1 (2023), pp. 20–29

Based on the description above, it can be concluded that APHB is essentially a declarative deed as an administrative instrument for the separation of joint ownership, so that it can only be subject to BPHTB if there is compensation that clearly shows the acquisition of new rights; therefore, it is necessary to confirm and harmonize regional tax policies so that the application of BPHTB to APHB is uniform and guarantees legal certainty and justice for the community.

2. Research Methods

The approach used in this research is normative juridical. The research specifications are descriptive and analytical. The data sources used are secondary data obtained from literature studies consisting of primary legal materials, secondary legal materials, and testier legal materials.

3. Results and Discussion

3.1. Arrangements for the Distribution of Joint Land Rights Regarding the Obligation to Pay Land and Building Acquisition Tax (BPHTB)

The Deed of Joint Rights Distribution (APHB) is an authentic deed made by the Land Deed Making Officer (PPAT) to prove the existence of an agreement between the joint rights holders of a plot of land or building in order to divide the joint ownership into respective parts according to the agreed proportions.¹⁴ Within the agrarian legal framework, the APHB is essentially declarative, meaning that it does not create new rights, but rather affirms and separates rights already inherent in the parties (for example, due to inheritance or other joint ownership). This declarative character is also conceptually understood as a logical consequence of the APHB's function within the realm of land registration administration, rather than within the realm of civil actions that give rise to the acquisition of new rights.¹⁵

Normatively, the division of joint rights is recognized in Article 51 of PP No. 24 of 1997 concerning Land Registration, which stipulates that the division of joint rights into the rights of each joint rights holder is registered based on a PPAT deed.¹⁶ This norm confirms that APHB is an administrative evidence tool to break down joint ownership relationships into individual ownership forms, without changing the cause of the previous acquisition of rights.¹⁷ In land practice, especially for

¹⁴Beatrix Benni, Kurnia Warman, and Anisa Rahman, "Drafting of Deed of Joint Rights Distribution in Land Transfer Due to Inheritance in Bukittinggi City," *Jurnal Cendekia Hukum*, Vol. 5 No. 1 (2019), pp. 65–69.

¹⁵*Ibid.*

¹⁶Setiyowati, Edy Lisdiyono, and Noor Wachida, "The Role of Land Titles Registrar in the Imposition of Taxes on Acquisition of Rights on Inherited Land and Buildings According to Islamic Law," *Lex Publica*, Vol. 6 No. 2 (2019), p. 43–49.

¹⁷M. Fadhlullah et al., "Application of the Law for Imposing Fees for Acquisition of Land and Building Rights (BPHTB) in the Process of Transferring Land Rights," *IUS Journal*, Vol. 9 No. 2 (2021), p. 215–

inheritance objects, the procedure shows consistent stages: inheritance rights are first transferred to the names of all heirs (creating joint rights status), then the settlement of joint ownership is carried out through the APHB to determine the definitive plot or section for each heir.¹⁸ Thus, as long as there are no economic transactions that change the balance of rights, APHB remains an administrative affirmation.

Problems arise when the Land Acquisition Tax (APHB) is compared to regional fiscal regimes, particularly the Land and Building Acquisition Tax (BPHTB). Law No. 28 of 2009 defines the object of BPHTB as "the acquisition of land/building rights," which can take various forms, including sales, gifts, inheritance, separation of rights, judicial decisions, and the granting of new rights. However, it does not explicitly mention the APHB.¹⁹ This lack of clarity in the phrase leaves room for administrative interpretation by local governments regarding whether APHB constitutes the acquisition of new rights or simply an administrative division. Several studies have shown that local government practices tend to broaden the meaning of "acquisition of rights" by including APHB as an object of BPHTB, particularly when compensation or redress is involved from one party to another.²⁰ In the context of inheritance, for example, heirs often "buy" the share of other heirs through compensation stated in the APHB; this practice is then seen as the acquisition of constitutive rights so that the BPHTB is re-billed in addition to the inheritance BPHTB that has been paid previously.²¹ This pattern creates a risk of double taxation and becomes a source of uncertainty for taxpayers because the APHB, which should be a declarative administration, is instead positioned as a new rights transfer transaction.²²

This dimension of uncertainty has intensified following Constitutional Court Decision No. 117/PUU-XXI/2023. The Court concluded that the Land Acquisition (APHB) accompanied by compensation indicates a real acquisition of rights (due to the transfer of economic value to control part of another party's rights), thus making the Land Acquisition (BPHTB) legally collectible.²³ This decision establishes

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¹⁸Sulastini, Widiati, andutama, "Resolving Disputes in Land and/or Building Sales and Purchase Tax Transactions in Kendal Regency," *Notarius: Jurnal Kenotariatan*, Vol. 14 No. 2 (2021), pp. 512–520

¹⁹A. Pratiwi and R. Nurdin, "The Role of PPAT in Taxation Aspects in Land and Building Sale and Purchase Transactions," *Notarius: Jurnal Kenotariatan*, Vol. 15 No. 1 (2022), pp. 33–40

²⁰Djoko Santosa and Rusdianto Sesung, "Tax Law Reform to Increase Taxpayer Revenue and Compliance," *Jurnal Perspektif*, Vol. 26 No. 2 (2021), pp. 89–97

²¹Ririn Hendarmin and Arif Nugroho, "The Effect of Land and Building Transfer (BPHTB) Policy on District/City BPHTB Revenue in Indonesia," *Journal of Economics & Public Policy*, Vol. 13 No. 2 (2022), pp. 173–181.

²²Saparutdin Brutu et al., "Implementation of BPHTB as a Regional Tax Instrument in Fulfilling Regional Original Income," *Journal of Transformative Scientific Education*, Vol. 8 No. 6 (2024), pp. 244–252.

²³Constitutional Court Decision 117/PUU-XXI/2023

an important rule that the element of compensation is an indicator of changes in the nature of APHB: without compensation APHB remains declarative and does not become an object of BPHTB, whereas with compensation APHB is seen as constitutive and gives rise to BPHTB obligations.²⁴ However, a number of post-decision studies confirmed that implementation in the field has not been uniform; some regions continue to collect BPHTB on all APHB, even when there is no compensation, while other regions collect BPHTB only on APHB that contain payments.²⁵ This policy fragmentation creates vertical legal uncertainty (because the legal norms are not explicit) and horizontal (because collection practices differ between regions), so that the public cannot predict the tax consequences of the same legal action.²⁶ The orientation of BPHTB as a significant source of PAD also encourages a tendency towards excessive fiscalization of agrarian activities that should only be administrative in nature.²⁷

In Gustav Radbruch's theoretical framework, ideal law must fulfill the triad of legal certainty (*rechtssicherheit*), justice (*gerechtigkeit*), and utility (*zweckmassigkeit*).²⁸ The inconsistent and multi-interpretable imposition of BPHTB on APHB shows the imbalance of the triad: legal certainty is weakened because the tax object standards are not uniform; substantive justice is disturbed because citizens are burdened with taxes even though they do not always obtain new economic rights; and benefits are reduced because the land administration process is hampered by additional BPHTB requirements.²⁹ Therefore, synchronization of agrarian law and regional taxes through clear national guidelines is an urgent need, especially to emphasize the objective limits of when APHB can be treated as an object of BPHTB, namely only when compensation truly proves the acquisition of new rights.

²⁴N. Siregar et al., "A Comprehensive Analysis of the Literature Review of BPHTB Tax in Various Provinces," *Journal of Tax Applications (JAP)*, Vol. 6 No. 2 (2024), pp. 101–110

²⁵R. Firmansyah, "Improving the Efficiency of Determining and Collecting BPHTB as a Regional Tax," *Batavia: Journal of Taxation and Regional Finance*, Vol. 1 No. 1 (2023), pp. 1–9.

²⁶Achmad Hidayat, "The Validity of the Deed of Distribution of Inheritance Rights Drawn by a Notary as the Basis for Transfer of Land Rights," *Ranah Research: Research of Law Journal (R2J)*, Vol. 4 No. 3 (2025), pp. 233–241

²⁷Rachmad Hidayat, "The Validity of the Deed of Distribution of Inheritance Rights Drawn by a Notary....," *Ranah Research: R2J*, Vol. 4 No. 3 (2025), pp. 241–245

²⁸R. Lestari and M. Fauzan, "Analysis of the Effectiveness and Contribution of BPHTB Revenue as a Source of Locally-Generated Revenue for Bekasi Regency," *Journal of Regional Economics and Taxation*, Vol. 2 No. 2 (2023), pp. 55–63.

²⁹M. Fadhlullah et al., "Application of the Law for Imposing Fees for Acquisition of Land and Building Rights (BPHTB) in the Process of Transferring Land Rights," *IUS Journal*, Vol. 9 No. 2 (2021), p. 215–218

3.2. The Legal Impact of the Distribution of Joint Land Rights on the Obligation to Pay Land and Building Acquisition Tax (BPHTB)

The legal impact of the division of joint rights to land on the obligation to pay land and building acquisition tax (BPHTB) stems from the unclear norms in the Regional Tax Law. Article 85 paragraph (1)–(2) of Law No. 28 of 2009 does indeed determine the object of BPHTB as every “acquisition of rights to land/buildings” through sale and purchase, gift, inheritance, separation of rights, judge's decision, or granting of new rights, but does not explicitly mention APHB as a tax object.³⁰ The emptiness of this phrase gives rise to a *rechtsvakuüm* which opens up space for different interpretations at the regional government level, especially because BPHTB has become a regional tax after fiscal decentralization so that the PAD orientation often encourages the administrative expansion of BPHTB objects.³¹

The consequences of this lack of norms are evident in the fragmentation of policies between regions. Some regions require BPHTB for each APHB as a prerequisite for the land title transfer process at the National Land Agency (BPN), while others only require BPHTB if there is compensation or a transfer of economic value between joint rights holders.³² This variation shows that fiscal autonomy without uniform national guidelines has the potential to give rise to horizontal legal uncertainty, because the same legal action can give rise to different tax obligations depending on the region.³³ Such practices also contradict the principles of legal certainty and tax equity in the regional tax regime, because tax norms should meet *lex certa* standards: clear, measurable, and predictable by taxpayers.³⁴

In addition to the lack of norms in the PDRD Law, there is disharmony with land regulations. Government Regulation No. 24 of 1997 and PMNA/KBPN No. 3 of 1997 position the APHB as a declarative administrative instrument for separating collective rights into individual rights, not a constitutive act creating new rights.³⁵ However, in fiscal practice, many regional governments interpret changes in certificates due to APHB as “acquisition of new rights” so that they are immediately taxed, even though in principle the *lex specialis derogat legi generali*

³⁰Ririn Hendarmin and Arif Nugroho, “The Effect of the Land and Building Transfer (BPHTB) Policy on District/City BPHTB Revenues in Indonesia,” *Journal of Economics & Public Policy*, Vol. 13 No. 2 (2022), pp. 173–181

³¹Budi Ispriyarso, “Online Land and Building Tax Collection in Tangerang Regency and Its Implications,” *Notarius: Jurnal Kenotariatan*, Vol. 14 No. 2 (2021), pp. 512–520

³²N. Siregar et al., “Literature Analysis of BPHTB Review in Various Provinces: Policy Variations and the Impact of Legal Certainty,” *Journal of Tax Applications*, Vol. 6 No. 2 (2024), pp. 101–110

³³Achmawati, “Application of the *Lex Certa* Principle to Regional Taxes: A Study of the Problems of Multiple Interpretations of BPHTB,” *Journal of Law and Regional Government*, Vol. 4 No. 1 (2021), pp. 33–41.

³⁴“Correlation between Land Rights Holders and the Imposition of BPHTB in the Rights Transfer Process,” *TORA Journal, Faculty of Law*, Vol. 10 No. 1 (2024), pp. 55–60

³⁵Arsin Lukman, “Legal Consequences of Tax Determination in the Transfer of Land Rights Through APHB Due to Inheritance,” *Notary Scientific Articles* (2022), pp. 45–58

land regime should be the specific reference for determining the nature of the act.³⁶As a result, there is tension between agrarian law and regional tax law, which places citizens in an uncertain position.

These normative constraints are exacerbated by administrative-institutional issues due to the lack of an integrated service mechanism between Bapenda (Regional Revenue Agency) and the National Land Agency (BPN). In the field, Bapenda often refuses to issue validation/SSBs without payment, while the BPN refuses to process registrations or name changes without proof of a Land and Building Registration Certificate (BPHTB). This creates an "administrative loop" that hinders the realization of citizens' rights.³⁷Studies on BPHTB collection in the regions show a recurring pattern of service delays due to procedures that are not synchronized and depend on official interpretation, even when the legal event is declarative in nature.³⁸The lack of data integration between institutions also increases social transaction costs and increases the opportunity for non-uniform discretionary practices.

From a justice perspective, imposing the BPHTB burden on APHB without compensation creates unequal access to services. BPHTB is indeed important as a regional revenue (PAD) instrument, but taxation practices that fail to differentiate between declarative and constitutive APHB risk double taxation and burden low-income groups.³⁹When tested against Aristotle's theory of distributive justice, taxation is only legitimate if there is a real benefit or acquisition of new rights; therefore, taxation of administrative divisions without new economic value is a disproportionate burden.⁴⁰

Within the framework of corrective justice, Constitutional Court Decision No. 117/PUU-XXI/2023 attempts to limit the object of BPHTB by emphasizing that APHB accompanied by compensation is the acquisition of new rights, while without compensation it remains declaratory.⁴¹However, without national implementation guidelines, this corrective principle is not yet effective because some regions still collect BPHTB comprehensively on all APHB. Thus, the solutions

³⁶Sulastini, Widiati, andutama, "Resolving Tax Disputes in Land Transfers in Kendal Regency," *Notarius: Jurnal Kenotariatan*, Vol. 14 No. 2 (2021), pp. 512–520

³⁷R. Firmansyah, "Improving the Efficiency of Determining and Collecting BPHTB as a Regional Tax," *Batavia: Journal of Taxation and Regional Finance*, Vol. 1 No. 1 (2023), pp. 1–9

³⁸R. Lestari and M. Fauzan, "Effectiveness and Contribution of BPHTB as a Source of Locally-Generated Revenue for Bekasi Regency," *Journal of Regional Economics and Taxation*, Vol. 2 No. 2 (2023), pp. 55–63

³⁹M. Fadhil et al., "Aristotle's Theory of Justice in Regional Tax Collection," *Humanities*, Vol. 7 No. 2 (2023), pp. 98–107

⁴⁰I Wayan Ridwan et al., "Implications of the Constitutional Court Decision on the Regulation of Land and Building Permits (BPHTB) in the Separation/Division of Rights," *Administrative Law & Governance Journal*, Vol. 7 No. 1 (2024), pp. 55–67

⁴¹R. Widodo and N. Kurniasih, "Integration of Bapenda–BPN Data in BPHTB Collection: Urgency and Policy Model," *Acta Diurna: Journal of Legal Studies*, Vol. 6 No. 2 (2023), pp. 140–152

needed are normative and practical: revision of the PDRD Law to emphasize the distinction between declarative and constitutive APHB, issuance of joint regulations between ATR/BPN, and the Ministry of Finance for national standards, increasing the capacity of PPAT to clearly state compensation status, socializing land tax literacy, and accelerating the digital integration of Bapenda and BPN so that verification of taxable objects is objective and automatic.

4. Conclusion

Based on the research and discussion results, it can be concluded that the BPHTB's obligation to the Joint Rights Distribution Deed (APHB) still faces serious obstacles in both normative and administrative aspects. Normatively, Law No. 28 of 2009 does not explicitly regulate APHB as an object of BPHTB, thus giving rise to *torechtstvakuüm* and opens up room for multiple interpretations, leading to differences in policy between regions. The disharmony between the regional tax regime and the land regime (PP No. 24 of 1997 and PMNA/KBPN No. 3 of 1997) also exacerbates interpretive conflicts, because the APHB is essentially declarative and does not create new rights unless accompanied by compensation. Administratively, the lack of an integrated mechanism between Bapenda and BPN has led to overlapping procedures and created a bureaucratic cycle that hampers land services and harms the public. From the perspective of Aristotelian distributive and corrective justice, the collection of BPHTB (land ownership right) on APHB without a basis for obtaining real new rights is a disproportionate burden and violates substantive justice. Therefore, it is necessary to clarify norms that differentiate between declarative and constitutive APHB, harmonize national policies, improve the professionalism of Land Deed Officials (PPAT), provide public outreach, and integrate the Bapenda-BPN digital system so that BPHTB collection is uniform, certain, and fair.

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