

## Collection of Land & Building Rights Acquisition Fees (BPHTB) based on Transaction Price in Land & Building Sales-Purchases in Batang Regency

Muhammad Apri Yahya<sup>1)</sup> & Budi Ispriyarso<sup>2)</sup>

<sup>1)</sup> Master of Notary, Diponegoro University (UNDIP), Semarang, Indonesia, E-mail: [apriyahya123@gmail.com](mailto:apriyahya123@gmail.com)

<sup>2)</sup> Faculty of Law, Diponegoro University (UNDIP), Semarang, Indonesia, E-mail: [budiispriyarso@ymail.com](mailto:budiispriyarso@ymail.com)

**Abstract.** *Collection of Land and Building Acquisition Tax (BPHTB) is required to obtain land and building rights that are required to pay BPHTB tax. This study aims to determine the collection of BPHTB and determine the harmony of transaction prices as a basis for determining the acquisition value of tax objects (NPOP) and to find out the obstacles and solutions that occur in the implementation of tax collection (BPHTB) at the office of the Regional Financial, Revenue and Asset Management Agency (BPKPAD) of Batang Regency. The approach method used in this study is empirical juridical, with descriptive analytical research specifications. The data used are primary data and secondary data, primary data was obtained by interviewing the Head of the Sub-Division of Services and Determination of BPKPAD Batang Regency and secondary data was obtained by means of literature study. After all the data was obtained, it was then analyzed using qualitative methods. The results of the study for the collection of BPHTB taxes in Batang Regency using a self-assessment system mean that Taxpayers are required to calculate, account for, pay themselves and report the taxes owed in accordance with tax laws and regulations. In the Regional Regulation of Batang Regency Number 8 of 2023 concerning Regional Taxes and Regional Retributions, it is stated that the basis for imposing BPHTB and Buildings is the transaction value. The obstacle in managing BPHTB is that there are still taxpayers who do not understand how to use BPHTB. And there are several implementing regulations that can be said to be less detailed so that they cause confusion, one of which is in terms of field verification, the BPKPAD also does not have a Regional Tax Determination Letter (SKPD) that is competent in assessing the value of Tax Objects owed by BPHTB.*

**Keywords:** *BPHTB; Land; Tax; Transaction.*

## 1. Introduction

Transfer of land and building rights gives rise to rights and obligations for the party transferring and the party receiving the transfer of rights. The government has regulated in the applicable laws and regulations, where every individual or entity that Collects Land and Building Acquisition Tax (BPHTB) on Land and Building Sale and Purchase Transactions. Collects Land and Building Acquisition Tax (BPHTB) on Land and Building Sale and Purchase Transactions obtains land and building rights are required to pay BPHTB tax. In addition, buildings also provide economic benefits to their owners. Therefore, for those who obtain rights to land and buildings, they are required to submit part of the economic value they obtain to the State through tax payments, in this case the Land and Building Acquisition Fee (BPHTB).

The state comes forward and intervenes, actively moving in the lives of the community, especially in the economic sector in order to achieve the welfare of the people. In order for development and state administration to be carried out, cooperation is needed between the community and government officials. The community plays a role in obeying and carrying out its obligations as good Indonesian citizens, while the government plays a role in providing services to the community or taxpayers properly. To achieve and create a prosperous society, quite large costs are needed. In order to achieve the goals of the state, the state seeks financing, among others, by collecting taxes. Tax is a contribution from the people to the state treasury based on the Law (which can be enforced) without receiving direct reciprocal services (counter-performance), and which are used to pay general expenses.

Taxpayers are tax subjects who are subject to the obligation to pay taxes. Since the subject of tax is the party who obtains the rights to land and/or buildings, the taxpayer is certainly the party who obtains the rights to land and buildings in accordance with the acquisition of rights that occur. This tax payment obligation must be carried out by the taxpayer at the time the tax is owed in accordance with the provisions of the Law. If this obligation has not been fulfilled, the acquisition of rights will be delayed. Tax payments are a manifestation of state obligations and the role of Taxpayers to directly and jointly carry out tax obligations for state financing and national development.

In general, taxes in Indonesia are divided into 2 (two), namely:

1. State/Central Tax, which is a tax collected by the Central Government, its implementation is carried out by the Directorate General of Taxes, used to finance the general state household.
2. Regional Tax, which is a tax collected by the provincial, district and city regions to finance the households of each region.

Sources of regional revenue in the realization of the implementation of regional autonomy are expected to be an important foundation for financing development activities in a region. In increasing regional revenue, the regional government seeks income from its autonomous region in order to increase regional financing that is used for regional development. So that the regional government is required to find out potential areas that are driving regional development to advance the amount of local revenue.

Various policies have been implemented by the regional government. One popular policy is the policy to increase Regional Original Income (PAD) as the main source of regional income. PAD can be used by regions in the context of implementing the process of government and regional development that is adjusted to the needs of the local community. Increasing PAD also aims to reduce dependence on funds from the central government. Local revenue is another way to obtain additional funds that can be used for previously determined government expenditure. Based on Law No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, regional revenue consists of Local Revenue (PAD), balancing funds, and other legitimate regional revenues. PAD is revenue that comes from the results of the region itself which is collected based on regional regulations in accordance with laws and regulations including : regional taxes, regional levies, results of management of separated regional assets, and other legitimate PAD.

Regulations on regional taxes are regulated in Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions which replaces Law No. 34 of 2000. The enactment of Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions is to adjust the regional autonomy policy as regulated in Law No. 32 of 2004 concerning Regional Government, which in its development was revoked and replaced by Law No. 23 of 2014 concerning Regional Government. Likewise, Law No. 28 of 2009 in its development was also revoked and replaced by Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

To improve the accountability of the implementation of regional autonomy, Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions also expanded the tax base by adding several new types of taxes, including Land and Building Acquisition Fees. The legal basis for BPHTB is Law No. 21 of 1997 as amended by Law No. 20 of 2000 concerning Land and Building Acquisition Fees (hereinafter abbreviated as the BPHTB Law). This law replaces the 1924 Staatsblad Name Transfer Fee Ordinance Number 291.

The provisions of the Land and Building Acquisition Tax (BPHTB) Law stipulate that officials authorized to validate the acquisition of land and building rights, namely notaries/PPAT, auction officials, and land officials, can only sign the deed/auction minutes/decision letter granting land rights after the party acquiring the land and building rights (who is a taxpayer) submits proof of payment of the Land and Building Acquisition Tax (BPHTB) owed. This makes the Land and Building Acquisition Tax (BPHTB) important in a transaction for acquiring land and building rights.

BPHTB tax is a type of Regional Tax that is still relatively new because it was previously handled by the Central Government and has now been transferred to the Regions. With the stipulation of BPHTB as a regional tax, all management becomes the responsibility of the region, starting from policy formulation, implementation of collection, and utilization of BPHTB income. The duties and responsibilities of the region in receiving the transfer of BPHTB are regulated and stipulated by a regulation, either a regional regulation or a regent or mayor regulation.

Land and Building Acquisition Fees are taxes imposed on the acquisition of rights to land and/or buildings. In its implementation, BPHTB tax collection involves many related parties, namely: the Land Office, Land Deed Making Officer (PPAT) and the Regional Government. The transfer of central taxes to regional taxes is in accordance with the decentralization system which has two levels, namely the central government and regional governments, each level of government having the authority to collect taxes. In implementing the authority to collect BPHTB into regional taxes This is made a regional regulation with the approval of the DPRD, because it concerns the rights, obligations, and wealth of the local people.

In this case, it is hoped that the transfer of BPHTB tax from central tax to regional tax will be able to provide a large contribution to increasing Regional Original Income and aims to increase the local taxing power of the Regency/City. This makes the regional government more autonomous not only on the expenditure side, but also on the revenue management side. The object of taxation from BPHTB is the transfer of rights due to sale and purchase. Land and building sales and purchase transactions are sales and purchase activities that are often carried out by the community, where in the transaction process a purchase tax is imposed, thus providing large income for the region. The sales and purchase transactions are taxed because the process includes legal acts.

The need for land as a place to live or a place to do business makes land have economic value, so that land prices are increasingly soaring, the number of land sales and purchase transactions carried out by the community makes it possible to predict that there is a mutually influential relationship between the number of

residents who want to make land sales and purchase transactions with the obligation to make tax payments, namely the payment of BPHTB which is imposed on every land and building sale and purchase transaction. The subject of BPHTB tax is an individual or entity that owns or obtains rights to land and buildings. The party that is the subject of BPHTB tax has an obligation to pay tax in accordance with applicable laws and regulations

In Government Regulation Number 91 of 2000 concerning Types of Regional Taxes Collected Based on the Determination of the Regional Head or Paid by the Taxpayer Himself, and Regional Regulation Number 02 of 2011 concerning Land and Building Acquisition Fees in collecting BPHTB using the Self Assessment System, where taxpayers are entrusted to calculate, pay themselves and report the taxes owed in accordance with tax laws and regulations so that the determination of the amount of tax owed is entrusted to the Taxpayer. The Self Assessment System is a taxation system in which the initiative to fulfill tax obligations lies with the Taxpayer.

The tax collection system with the Self Assessment System gives taxpayers the authority to calculate, deposit and report their own taxes owed while the tax authorities only supervise. The principle of self-assessment, the authority lies with the taxpayer, the activeness lies with the taxpayer, and the tax authorities do not interfere, only supervise. The legal basis for validation is regulated in the Regulation of the Directorate General of Taxes Number 16 of 2008 concerning Procedures for Researching BPHTB Payment Letters (SSB) in Article 3 paragraph (1) that the provisions as in Article 2 then (the Land and Building Tax Office/Pratama Tax Office follows up by:

- 1) Matching the Tax Object Value (NOP) listed in the SSB with the NOP listed in the photocopy of the Payment Receipt Letter (STTS) or other proof of PBB payment;
- 2) Matching the NJOP of land per square meter, listed in the SSB with the NJOP of land per square meter in the PBB database;
- 3) Matching the NJOP of buildings per square meter, listed in the SSB with the NJOP of buildings per square meter in the PBB database;
- 4) Examine the accuracy of the BPHTB calculation which includes the components of the Taxable Object Acquisition Value (NPOP), Non-Taxable Object Acquisition Value (NPOPTKP), the imposition rate on certain tax objects, the amount of BPHTB owed and BPHTB that must be paid; and
- 5) Examine the accuracy of the calculation of the BPHTB that is paid, including the amount of the deduction calculated by yourself.

Validation of BPHTB is carried out to find out and ensure the accuracy of the data on the transfer of land and building rights listed and stated in the Regional Tax Payment Letter for Land and Building Acquisition Rights (SSPD BPHTB) which is

calculated by the taxpayer himself because the BPHTB collection system is a Self Assessment System. Validation is a requirement that must be carried out before the Service Function signs the SSPD BPHTB.

If the SSPD BPHTB has not been signed by the Service Function of Dispenda, then the signing of the deed of transfer of rights before the PPAT/Notary cannot be carried out. The PPAT/Notary can only sign the deed of transfer of rights after the taxpayer submits proof of tax payment to the relevant PPAT/Notary. After the validation/verification results are issued by Dispenda, several possibilities will be obtained, including the emergence of Underpayment of Tax (KB) in the event that the Tax Object Acquisition Value (NPOP) is lower than the validation results. While the emergence of Overpayment of Tax (LB) is because the NPOP is higher than the validation results.

As referred to in the Law, the object of taxation is the acquisition of rights to land and buildings. This right is obtained partly because of the transfer of rights, one of which is buying and selling. In general, buying and selling transactions are the most common way of transferring land and building rights to the community. Buying and selling that occurs in the community generally occurs in 2 (two) ways that are commonly used to prove the existence of a buying and selling transaction, namely with an authentic buying and selling deed and a private buying and selling deed. Although this method is accepted as a legitimate way of buying and selling, these two methods have different tax implications or treatments, especially related to BPHTB.

The Taxable Object Acquisition Value (NPOP) can be greater or less than the Taxable Object Sales Value (NJOP). Many factors affect the NPOP value, such as extraordinary development in an area in a short time so that land prices increase rapidly. In areas like this, the NPOP value can be much greater than the NJOP. Conversely, there are areas where the NPOP value is lower than the NJOP value, such as areas that are planned to be used as landfills, areas adjacent to burial areas, locations near extra high voltage overhead power lines or SUTET, areas with potential for conflict, or disputes in the future. If the NPOP value is greater than the NJOP, the basis for imposing PPH and BPHTB is the NPOP. However, if the NPOP is smaller than the NJOP, the basis for calculating PPH and BPHTB is the NJOP. Based on Law No. 20 of 2000 concerning BPHTB, the calculation of BPHTB is NPOP minus NPOPTKP first, then multiplied by 5% (five percent).

In a sale and purchase transaction, PPH must be paid according to the provisions and BPHTB must be paid according to the actual transfer price of land and building rights. If not considered, then this constitutes tax avoidance as well as tax evasion which can be subject to sanctions in accordance with tax provisions. In this case, it is important to validate BPHTB, in addition to knowing the truth



and existence of tax objects and the completeness of data on the acquisition of land and building rights, also to avoid tax avoidance that can be done by taxpayers, because the BPHTB tax collection system is carried out with the Self Assessment System, taxpayers determine and calculate the BPHTB tax that they will pay.

## **2. Research Methods**

The approach method used in this legal research is the empirical legal approach method, which means a legal approach is a method used in a study that uses the principles and regulations of laws to review, see, and analyze a problem. The specifications used in this study are in the form of case study research with a descriptive analytical description of the Collection of Land and Building Acquisition Fees (BPHTB) Based on Transaction Prices Due to the Sale and Purchase of Land and Buildings in Batang Regency.

The data sources used in this study are Primary Data and secondary data:

1. Primary data is complementary data in research that uses the Empirical Legal approach. This data comes from research conducting interviews. This data was obtained through field research by conducting interviews with: the head of the Sub-Division of Services and Determination of the Regional Financial, Revenue and Asset Management Agency (BPKPAD) in Batang Regency.
2. Secondary Data, obtained through literature studies, consisting of:
  - a. Primary Legal Materials, namely binding legal materials, and consist of basic norms or rules, basic regulations, statutory regulations, uncodified legal materials, jurisprudence, treaties, and legal materials from the colonial era that are still in effect today, consisting of:
    - 1) Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.
    - 2) Law No. 28 of 2009 concerning Regional Taxes.
    - 3) Batang Regency Regional Regulation Number 3 of 2019 concerning Regional Taxes.
    - 4) Government Regulation Number 35 of 2023 concerning Regional Taxes and Levies.
  - b. Secondary Legal Materials Secondary legal materials provide explanations regarding primary legal materials, for example research results (law), (scientific) works from legal circles, and so on, consisting of:
    - 1) Journals, both international and national journals, opinions of legal scholars, papers, research reports, and articles and magazines regarding taxation, BPHTB, PPAT and Notary.
    - 2) Bibliography, or electronic libraries related to legal certainty.
  - c. Tertiary Legal Materials Tertiary legal materials are legal materials that provide explanations and instructions for primary legal materials and secondary legal materials, including:

- 1) Indonesian Dictionary
- 2) English Dictionary
- 3) Legal Dictionary

### **3. Results and Discussion**

#### **3.1. How is the Collection of Land and Building Acquisition Fees (BPHTB) at the Office of the Regional Financial, Revenue and Asset Management Agency (BPKPAD) of Batang Regency**

With the increasing development activities in all fields, the need for land and/or buildings has increased. Meanwhile, the supply of land and/or buildings is very limited. Considering the importance of land and/or buildings in life, it is only natural that individuals or legal entities who obtain economic value and benefits from land and/or buildings due to the acquisition of rights to land and/or buildings are subject to tax by the state. The tax in question is the Land and/or Building Acquisition Fee (BPHTB).

According to Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions, it states that the delegation of authority for the management of Land and Building Acquisition Fee is fully delegated to the regional government. The purpose of this transfer of management is to provide greater authority in taxation by expanding the regional tax base and determining tax rates, then regarding the tax collection mechanism, it is fully delegated to the Regional Government with the Regulations of each region.

The implementation of the procedure for imposing Land and Building Acquisition Fee (BPHTB) is a procedure for implementing the rules and regulations in the calculation of the Land and Building Acquisition Fee (BPHTB) owed, along with the time and procedure for Payment of the Land and Building Acquisition Fee (BPHTB) owed. In terms of calculating the Land and Building Acquisition Fee (BPHTB), the government has set a rate of 5% (five percent) for each imposition, including the working area of the Batang Regency Revenue Office. The calculation of Land and Building Acquisition Tax (BPHTB) owed is based on the Taxpayer's PBB Tax Object Value which is reduced from the Non-Taxable Tax Object Acquisition Value (NPOPTKP) then multiplied by a rate of 5% (five percent).

Since the enactment of Batang Regent Regulation Number 95 of 2019 as amended by Batang Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Retributions by adhering to the principles of justice, legal certainty, legality and simplicity, aiming to expand the scope of tax objects, improve discipline and service to the community and the imposition of sanctions for officials and taxpayers who violate and provide convenience and legal protection to taxpayers in carrying out their obligations, for every acquisition of



land and building rights, a Land and Building Acquisition Tax (BPHTB) is imposed. The basis for imposing BPHTB tax on the acquisition of sale and purchase rights is based on the transaction price.

Land and Building Acquisition Tax adheres to several taxation principles, namely the collection of BPHTB tax using a self-assessment system. The self-assessment system means that Taxpayers are required to calculate, account for, pay and report the taxes owed in accordance with tax laws and regulations, so that the determination of the amount of tax owed is entrusted to the Taxpayer.

The current tax law is simpler than the old law, but the public still finds it difficult to understand the law, because in reality there are still Taxpayers who do not understand the BPHTB regulations, even in the collection of BPHTB taxes that use online, there are still some who are still confused.

The implementation of E-BPHTB tax collection according to the self-assessment system requires Taxpayers to understand and master the tax provisions as stipulated in the applicable tax laws and regulations, so that with this self-assessment system it is possible that Taxpayers will experience difficulties in paying the tax.

In practice, the difficulties faced by Taxpayers also require the readiness of tax officials to be willing to help Taxpayers who find it difficult to pay taxes, for example, difficulty filling out the E-BPHTB tax payment form. Tax forms that are not easy to understand will make it difficult for them (Taxpayers) to pay taxes, because the new tax system that applies the self-assessment system requires Taxpayers to actively fill out the form. Therefore, tax officers are expected to be able to reduce the level of difficulty of Taxpayers by helping Taxpayers as best they can.

Taxpayers obtain rights to the land because of the transfer of rights and the granting of new rights. The transfer of rights that often occurs in society is due to the sale and purchase of land and/or buildings, in the sale and purchase that needs to be considered is that the tax object is not in dispute. The sale and purchase of land and/or buildings is based on the transaction value, namely the price that occurs and has been agreed upon by the parties concerned. In addition to being based on the transaction value, specifically outside the sale and purchase is based on the market value, namely the average price of a fair sale and purchase transaction that occurs around the location of the land and/or building.

An individual or legal entity carries out a sale and purchase transaction before a PPAT/Notary, after there is an agreement from the parties and through

calculations according to the transaction price, it turns out that the Taxable Object Acquisition Value (NPOP) is greater or not equal to the NPOPTKP or the result is not zero after being reduced by the Non-Taxable Object Acquisition Value (NPOPTKP) of IDR 80,000,000.00 (eighty million rupiah) for each BPHTB Taxpayer, then the individual or legal entity is subject to BPHTB tax according to what is owed. While the rate for BPHTB tax of 5%. The Non-Taxable Tax Object Acquisition Value (NPOPTKP) of Batang Regency of IDR 80,000,000.00 (eighty million rupiah) can only be deducted once a year for BPHTB, if in the same year BPHTB is carried out twice with the same person, the deduction will not be received.

BPHTB Taxpayers are required to have paid the tax owed before the deed of sale and purchase is issued or signed by the PPAT/Notary. The deed is proof that the sale and purchase of land and/or buildings has occurred. If the deed is signed before the BPHTB tax is paid, the PPAT/Notary will be subject to sanctions in accordance with applicable regulations. It should be noted that at the time of the agreement between the parties in the sale and purchase, there is a possibility of fraud in the calculation of the Taxable Object Acquisition Value. Regarding this fraud, it turns out that fraud in calculating the NPOP of BPHTB tax objects is very small, in fact it is impossible, because the basis for imposing BPHTB is the area of land and buildings which are calculated per meter.

Based on the description above, the existence of a tax collection system or procedure is very important, because this tax procedure will direct the implementation of tax payments or collections. Procedures or systems are considered important, considering that procedures are tools used to collect and administer tax revenues.

Based on research at the office of the Regional Financial, Revenue and Asset Management Agency (BPKPAD) of Batang Regency and conducting direct interviews with Mr. SUBKHAN as the Head of the Sub-Division of Services and Determination of BPKPAD Batang, in the procedure or mechanism for managing BPHTB online, the flow of the E-BPHTB tax management process and the SSPD service procedure for verifying BPHTB can be described, namely:

A. Flow of the E-BPHTB tax management process

1. Taxpayers in managing E-BPHTB can be done by PPAT / Notary by opening a Browser or other supporting internet applications to fill out the E-BPHTB form. Because Notaries / PPATs have a Username and Password to be able to enter the application.
2. Type the URL address in the E-BPHTB Batang Regency browser
3. Select the Menu: "Taxpayer Services" and select "BPHTB"
4. Select the "Application" menu then select "Entry Application". Then the next steps are :

- 1) Filling in the tax object data by entering the NOP and Year then click "Search Data". Then enter the land certificate data.
- 2) Filling in Buyer Data, select the "Add Buyer" tab, enter the identity number / NIK, then click "search". If the NIK is a Batang resident, the name and address will appear automatically, but if the NIK is not a Batang resident, the name, address, and other complete data must be filled in manually. Then click "Add". After filling in the Buyer Data, continue;
- 3) Seller Data. The same as filling in the buyer data, filling in the Seller Data is also done by clicking "Add Seller" enter the identity number / NIK, then click "search". If the NIK is a Batang resident, the name and address will appear automatically, but if the NIK is not a Batang resident, the name, address, and other complete data must be filled in manually. Then click "Add".
- 4) E-BPHTB Calculation
- 5) The next step is to check the "Agree" box to agree to the contents of the statement, then click "Save Data".
- 6) To make payments for E-BPHTB, you can go to Bank Jateng by bringing the BPHTB Regional Tax Notification Letter (SPPD BPHTB).

### **3.2. How is the Alignment of Transaction Price Determination as the Basis for Determining the Taxable Object Acquisition Value (NPOP) with the Legislation in Imposing Land and Building Acquisition Fee (BPHTB) at the Office of the Regional Finance, Revenue and Asset Management Agency (BPKPAD) of Batang Regency**

Based on Law No. 28 of 2009 concerning regional taxes and regional levies, it is stated in article 87, article 1, namely the basis for imposing Land and Building Acquisition Fee is the Taxable Object Sales Value, What is meant by NJOP is a table of the amount of tax that must be borne by the parties in accordance with the law and stipulated by regional regulations, it is also explained in the next article, namely article 88 paragraph 1 that the maximum BPHTB rate is 5% (five percent).

The mandate stated in Law No. 28 of 2009, which requires each region to prepare regional regulations, after the transfer of management and collection of land and building acquisition rights, was responded to by the Batang Regency government by issuing Batang Regent Regulation Number 95 of 2019 as updated by Batang Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Retributions, which states that the basis for imposing Land and Building Acquisition Rights Tax is the Acquisition Value Tax Object. The Acquisition Value of the Taxable Object of Sale and Purchase here is the transaction value but in the case of the acquisition value of the taxable object if it

is unknown or lower than the NJOP used in imposing land and building tax in the year of acquisition, the basis for imposing BPHTB used is the NJOP used in imposing PBB-P2/ Market value in the year of acquisition.

Market Value is the average price of a fair sale and purchase transaction that occurs around the location of the land and building. This market value is the basis for assessment. In general, taxpayers still use NJOP as a benchmark for the reported transaction value and have not used the actual NPOP as the basis for calculating or imposing BPHTB, this is due to the tendency to avoid paying more taxes resulting in Taxpayers submitting an inaccurate NPOP so that the tax base shifts to NJOP this is what often causes underpayment of BPHTB so that its verification takes a long time. The concept of market value is tied to the collective perceptions and behavior of market players. The concept of market value recognizes the diversity of factors that can influence transactions in the market, and distinguishes it from considerations other than or other intrinsic considerations that influence value.

The regional regulation states that the basis for determining the tax is the NJOP or the intended taxable object sales value, which is the average price obtained from a sale and purchase transaction that occurs naturally, and if no sale and purchase transaction occurs, the NJOP is determined by comparing prices with other similar objects or new acquisition values or replacement NJOP. This is in line with the informant's statement "The price is visible if the certificate has been pledged, but in the NJOP it is smaller (there is a debate). If it is not yet certified, it can be seen from the NJOP (slightly increased), the key is the honesty of the taxpayer in stating the transaction value.

Of the several types or categories, the Taxable Object Acquisition Value (NPOP) is the basis for imposing BPHTB. The provisions for NPOP for each acquisition of rights subject to BPHTB are certainly different. Based on these provisions, it is stated in the Batang Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Retributions, namely NPOP in the case of:

1. Sale and purchase is the transaction price;
2. Exchange is the market value;
3. Grants are market value;
4. Wills are market value;
5. Inheritance is market value;
6. Income in a company or other legal entity is market value;
7. Separation of rights resulting in transfer is market value;
8. Appointment of a buyer in an auction is the transaction price stated in the auction minutes;
9. Implementation of a judge's decision that has permanent legal force is market value;

10. Business mergers are market value;
11. Business amalgamation are market value;
12. Business expansion is market value;
13. Gifts are market value;

Determination of NJOP is carried out by BPKPAD, which is often a problem is the frequent delay in determining the decision letter for determining the Taxable Object Sales Value, this was expressed by Mr. SUBKHAN: "The problem that often occurs, at the beginning of the year because of the NJOP Determination Decree, this is because the NJOP is not yet certain", something like this happens at the beginning of the year, resulting in a delay in the date and estimating the increase in NJOP that will occur, "Waiting for the NJOP Decree for approximately 10 days for validation or the beginning of the year the validation date is postponed by approximately 3 days. At the beginning of the year the NJOP has not been completed, the work date is postponed, we ask for the NJOP Decree, what happened was that the calculations at the beginning of the year we were guessing the amount of NJOP, this became a problem (obstacle at the beginning of the year).

Validation after the Law (delegation of BPHTP to the regions) is in effect, before BPKKAD has validated from the tax office, it can be waited for but after approximately 3 days". From these expressions, it emerges a fact that with the mandate given by law to the regional government to manage BPHTB, each region should prepare itself, both in terms of facilities and infrastructure and human resources capable of carrying out the mandate of the law.

Until this research took place, it seems that the Batang Regency regional government has not prepared itself optimally even though steps have been taken, one of which is by making Batang Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Retributions, however, in determining the amount of the Taxable Object Sales Value (NJOP) it has not been done quickly, this is evidenced by the fact that the NJOP Decree has not been issued at the beginning of the year, with not yet the issuance of the Decree, the date given in the Deed made by the PPAT is not as it actually happened (postponed date).

Related to the validation process carried out by BPKPAD, even though the formation of the NJOP Decree was also carried out by the same agency, this shows a lack of coordination or distrust of other institutions (PPAT and BPN), such as the following expression. "The price is visible if the certificate has been pledged, but in the NJOP it is smaller (there is a debate), If it is not yet certified it is visible through the NJOP (slightly increased). KBPN circular, validation is still carried out, the registration section (kantah) asks for validation, "BPN is lazy to

both, Validation is delayed for approximately 1 week, Validation of the date should follow BPHTB, postponing the date with PPH creates legal problems".

From the informant's statement, there are several problems after the transfer of BPHTB BPKPAD in seeing the amount of tax that must be borne by the parties, this shows that there is something unclear about the amount of tax that must be paid by the parties, if the reference is NJOP even though the NJOP that determines it is BPKPAD, then if the transaction value is smaller, there should be a debate which in essence must be greater than the price stated in the NPOP or termed NJOP Plus. This is inseparable from the efforts of each region to explore the potential for regional taxes.

### **3.3 What are the Obstacles and Solutions That Occur in the Implementation of Tax Collection (BPHTB) on the Price of Land and Building Sale and Purchase Transactions That Have Increased Drastically in Batang Regency**

Based on the results of research conducted by the author, in the implementation of BPHTB collection there are still several problems, namely during the management of BPHTB there are still taxpayers who do not understand how to use BPHTB. So that Taxpayers have difficulty inputting BPHTB data online and lack of information and communication about regional taxation to the public. Information is an important source in policy implementation, the availability of sufficient information greatly supports policy implementation, information on how to implement the BPHTB tax policy.

Lack of information and communication on regional taxation to the public has resulted in general taxpayers who are less certain about their tax obligations, one of which is the obligation to pay BPHTB tax. Information on how to implement the BPHTB tax collection policy is clear in Regional Regulation Number 2 of 2011 concerning Land Acquisition Tax and Buildings. However, the public still lacks information because perhaps the explanation of the Regulation is not detailed enough, so socialization or counseling is needed for the public to better understand the intent of the Regional Regulation. In practice, when inputting data online, data often disappears when the BPHTB data is to be printed, so that taxpayers have difficulty when they want to match and print the BPHTB data.

Inputting BPHTB data on a computer or laptop must be on continuously so that it cannot be turned off or left alone so that data loss does not occur. In this case, the role of related agencies is very much needed to overcome this, so that the BPHTB process can be continued and taxpayers are more careful in creating or filling in data in the BPHTB tax. If there is a loss of BPHTB data, taxpayers must immediately contact the BPKPAD call center or can come directly to the BPKPAD



office to be assisted in finding a solution, because the system is only limited to a 20-minute grace period for inputting data, if the data is left automatically, it will log out automatically, then the data will be lost immediately and if the BPHTB tax has been paid and the data is wrong, it will further prolong the BPHTB buying and selling process. The correction process takes approximately 2 weeks and can even take up to 1 month depending on the leadership position. So in this case, taxpayers should be more careful and careful so that no mistakes occur.

In relation to taxpayers who have difficulty filling in BPHTB data online, the way to overcome this is for the government to conduct socialization for taxpayers who do not understand the use of BPHTB Online. In addition, socialization can also be done by meeting directly with the community, socialization like this needs to be done because not all people have smartphones to access online-based information such as people in rural areas who sometimes still do not understand technology. With socialization like this, the community will be more helped in understanding BPHTB Online taxes.

The tax modernization program was created to produce better, integrated and personal services, one of which can be achieved is by maximizing electronic use. E-BPHTB is a modernization program designed to maximize electronic use. To use E-BPHTB, taxpayers need a computer or smartphone that is connected to the internet network. With a system like this, taxpayers no longer need to come to the tax office so that it will save time and costs incurred by taxpayers. This shows that the use of electronics in modernization taxation is very useful in improving services to taxpayers. With the use of electronics, taxpayers are given various conveniences in carrying out their obligations so that it is hoped that taxpayers will be satisfied with the system and services provided by the tax office.

However, in practice, BPHTB has not been in accordance with the objectives of the modernization program because inputting data into the online BPHTB system must be done carefully and precisely. If there is an error in data input, the Taxpayer must come to the BPKPAD Office by bringing a BPHTB Correction Letter manually and wait until the correction process is complete. As a mechanism for interaction between the government and the community using information technology that aims to increase the effectiveness and efficiency of services to the community. That the success of achieving government goals cannot be separated from the arrangement of the entire series of subsystems contained in the structure and its officials, the goals that must be achieved, the process which is a series of organizational activities on the sources utilized to achieve goals.

And there are several obstacles that occur in the BPKPAD Regency in determining the transaction price as the basis for determining the acquisition value of tax

objects (NPOP) in the imposition of Land and Building Acquisition Fees (BPHTB), namely:

1. There are several implementing regulations that can be said to be less detailed so that they cause confusion, one of which is in terms of field verification, the BPKPAD also does not have a competent SKPD in assessing the value of Tax Objects owed by BPHTB.
2. Related to the data owned as a support for BPKPAD in determining the actual value of a BPHTB tax object is the Batang Regency Land Value Zone (ZNT) which has not been updated since 2013. In this case, the Land Value Zone to facilitate the assessment process carried out by BPKPAD, for that ZNT must always be updated data and the data can be accessed online so that the public can obtain valid data that is up to date about the Land Value Zone so that the public will obtain their rights and obtain legal certainty.
3. There is still dishonesty from the public in listing the transaction value of land and/or building sales, which sometimes the transaction value is reduced, the function of which is to make BPHTB payments cheaper.
4. Data provided by Taxpayers regarding tax objects that are subject to the transfer of rights through sales and purchases that become BPHTB tax receivables are often not stated as they actually are, such as the location of land and buildings that were initially reported as shacks and not on the shoulder of the road or did not have road access even though the house is made of walls and is on the shoulder of the highway, this obstacle makes it difficult for BPKPAD Batang Regency to assess the BPHTB tax payable so that it often requires a field verification process.

In determining the NPOP or transaction price at BPKPAD Batang Regency, it is still easy to attach a deed of sale and purchase (AJB) made by the PPAT as evidence in the validation process for determining the acquisition value of the taxable object (NPOP), therefore Taxpayers no longer need to carry out an independent asset assessment process because the AJB which has permanent legal force is considered sufficient to be the basis for calculating the NPOP. Because the AJB made by the PPAT has recognized legal force, it provides legal certainty for taxpayers in the taxation process. With the AJB, BPKPAD no longer questions the NPOP determination process because the transaction value becomes more transparent because it is based on official documents that can be verified. However, in the case of the acquisition value of the taxable object if it is unknown or lower than the NJOP used in imposing land and building tax in the year of acquisition, the basis for imposing BPHTB used is the NJOP used in imposing PBB-P2/Market value in the year of acquisition.

#### 4. Conclusion

The implementation of Land and Building Acquisition Tax adheres to several taxation principles, namely the collection of BPHTB tax using a self-assessment system. The self-assessment system means that Taxpayers are required to calculate, account for, pay themselves and report the taxes owed in accordance with tax laws and regulations, so that the determination of the amount of tax owed is entrusted to the Taxpayer. In the Batang Regent Regulation Number 95 of 2019 as amended by Batang Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Retributions, it is stated that the basis for imposing Land and Building Acquisition Tax is the Acquisition Value of the Taxable Object. The Acquisition Value of the Taxable Object of Sale and Purchase here is the transaction value but in the case of the acquisition value of the taxable object if it is unknown or lower than the NJOP used in imposing land and building tax in the year of acquisition, the basis for imposing BPHTB used is the NJOP used in imposing PBB-P2/ Market value in the year of acquisition. Obstacles in managing BPHTB are still taxpayers who do not understand how to use BPHTB. So that Taxpayers experience difficulties to input BPHTB data online and lack of information and communication about regional taxation to the public. And there are several implementing regulations that can be said to be less detailed so that they cause confusion, one of which is in terms of field verification, the BPKPAD also has no SKPD that is competent in assessing the value of Tax Objects owed by BPHTB.

#### 5. References

##### Journals:

- Bonus Aprianto Hernanda, 2014, "Problematika Validasi Bea Perolehan Hak Atas Tanah Dan Bangunan Atas Temuan Hasil Verifikasi Lapangan Nilai Bangunan Tidak Sesuai Dengan Nilai Jual Objek Pajak Dan Nilai Perolehan Objek Pajak", *Calyptra: Jurnal Ilmiah Mahasiswa Universitas Surabaya*, Vol.3 No.1, p. 1-17.
- Fauzan Arwi, Budi Ispriyarso, 2023, Pemungutan BPHTB (Bea Perolehan Hak Atas Tanah Dan Bangunan) Secara Online Di Kabupaten Tangerang, *Jurnal NOTARIUS*, Volume 16 Nomor 3, p. 1473-1482.
- Ikramullah, Ilyas Ismail, Mahdi Syahbandir, 2016, Peranan Pajak Bea Perolehan Hak Atas Tanah Dan Bangunan Untuk Meningkatkan Pendapatan Asli Daerah Kabupaten Pidie, *Kanun Jurnal Ilmu Hukum*, Vol. 18 No. 2, p. 299-318.
- Marlon Gustia, 2016, Penerapan Hukum Pengenaan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB), *Jurnal IUS*, Vol IV Nomor 1, p. 96-108.
- Meylania Yutta Ngamelubun, Herman Karamoy, Hendrik Gamaliel, 2020, Analisis Mekanisme Penetapan Dan Pemungutan Bea Perolehan Hak Atas Tanah

- Dan Bangunan (BPHTB) Di Kota Manado, *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, Vol.8 No.4, p. 751-761.
- Nurul Hidayah, Yulies Tiena Masriani, Suroto, 2021, Pemungutan Pajak Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Terhadap Transaksi Jual Beli Tanah dan/Atau Bangunan, *Jurnal Notary Law Research*, Vol 2 No. 2, p. 93-108.
- Putri Faraz Oktavi Yanti, Suhono, 2024, Pengaruh Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) dan Pajak Bumi Bangunan Perdesaan dan Perkotaan (PBB-P2) Terhadap Pendapatan Asli Daerah DKI Jakarta Tahun 2017 – 2022, *Jurnal Ilmiah Wahana Pendidikan*, Vol 10 No. 5, p. 701-709.
- R. Murjiyanto dan Samun Ismaya, 2015, “Kepastian Nilai Dasar Penghitungan Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)”, *Jurnal Hukum Ius Quia Iustum*, Vol. 22 No. 3, p. 489 – 509.
- Resta Septia Arman, Margo Hadi Pura, 2023, Analisa Yuridis Faktor Yang Menjadi Penghambat Bagi Masyarakat Dalam Membayar Pajak Bumi dan Bangunan Daerah Kabupaten Purwakarta, *Jurnal Ilmiah Wahana Pendidikan*, Vol 9 No 8, p. 450-459.
- Riska indah Permatasari, Khusnatul Zulfa Wafirotin, Iin Wijayati, 2023, Analisis Efektivitas Penerimaan Pajak Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Serta Kontribusinya Sebagai Salah Satu Sumber Pendapatan Asli Daerah (PAD), *Jurnal Ilmiah Raflesia Akuntansi*, Vol. 9 Nomor 2, p. 79-86.
- Roita Situmorang, Evelin Roma Riauli Silalahi, 2023, Analisis Efektivitas Dan Kontribusi Penerimaan Bea Perolehan Hak Atas Tanah Dan Bangunan Terhadap Pendapatan Asli Daerah Pada Kabupaten Samosir, *Jurnal Ilmiah Akuntansi (JIMAT)*, Vol 2 No. 2, p. 177-189.
- Shavira Bonita Prasetyo, 2022, Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB), *Indonesia of Journal Business Law*, Vol. 1 No.1, p. 1-6.
- Suryanto, Bambang Hermanto, Mas Rasmini, 2018, Analisis Potensi Bea Perolehan Hak Atas Tanah Dan Bangunan Sebagai Salah Satu Pajak Daerah, *Jurnal Pemikiran dan Penelitian Administrasi Bisnis dan Kewirausahaan*, Vol.3, No.3, p. 274-281
- Yelly Zamaya, Dahlan Tampubolon, Mardiana, 2020, Analisis Pemungutan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Kota Pekanbaru Dan Kota Dumai, *Welfare Jurnal Ilmu Ekonomi*, Volume 1 Nomor 1, p. 35-44.
- Yuliana, Yulsainiwati, Amir Mahmud, 2019, Pengelolaan Administrasi Bphtb Dalam Meningkatkan Pendapatan Asli Daerah (Pad) Di Kota Palembang Tahun 2018, *Jurnal Ilmu Administrasi dan Studi Kebijakan (JIASK)*, Vol 2 No. 1, p. 39-48.

**Books:**

- Bustamar Ayza, 2018, *Hukum Pajak Indonesia*, Prenada Media Group, Jakarta,
- Mardiasmo, 2005, *Perpajakan (edisi revisi)*, Andi Offset, Yogyakarta,



Marihot Pahala Siahaan, 2013, *Bea Perolehan Hak atas Tanah dan Bangunan, Teori dan Praktik*, (Jakarta, Rajawali Pers),

Oka Mahendra dan Hasanuddin, 1997, *Tanah dan Bangunan: Tinjauan dari Segi Yuridis dan Politis*, Pustaka Manikgeni, Jakarta,

Safri Nurmanu, 2003, *Pengantar Perpajakan*, Yayasan Obor Indonesia, Jakarta,

Tjia Siauwan Jan, 2013, *Pengadilan Pajak: Upaya Kepastian Hukum dan Keadilan Bagi Wajib Pajak*, Alumni, Bandung,

**Interview:**

Interview with Mr. Subkhan on July 1 2024 at 09.00 WIB