Law Development Journal
SINTA 2 Degree No. 0228/DTS/C3/DT.05.00/2026
ISSN: 2747-2604
Volume 8 No. 1, March 2026

Strategy to Strengthen Legal Certainty in Determining BPHTB to Support Development in North Sumatra

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Abstract. *Land and Building Acquisition Tax (BPHTB) is a source of Regional Original Income that plays a strategic role in supporting regional fiscal independence. However, in practice, the determination of BPHTB in several districts/cities in North Sumatra Province still faces various problems that impact on weak legal certainty for taxpayers. These problems include differences in the assessment of the Taxable Object Acquisition Value (NPOP), regulatory fragmentation between regions, limited apparatus capacity, and the lack of integration of tax and land administration information systems. This study aims to analyze weaknesses in the determination of BPHTB and formulate strategies to strengthen legal certainty to support regional development in North Sumatra. This study uses a normative legal research method with a statutory, conceptual, and limited empirical approach through an analysis of BPHTB administrative policies and practices in the region. Data were obtained through a literature review of relevant laws and regulations, policy documents, and scientific literature, then analyzed qualitatively. The research results indicate that the weak legal certainty in determining the Land and Building Tax (BPHTB) is caused by the lack of standardization of the NPOP assessment methodology, disparities in administrative procedures between regions, limited capacity of regional tax officials, and the lack of integration of information systems between institutions involved in land administration and taxation. To overcome these problems, a strategy is needed to strengthen legal certainty through standardization of taxable object assessment methodology, digitization and integration of the BPHTB administration system, strengthening the objection mechanism, and increasing the capacity of regional tax officials. With effective and transparent policy implementation, the BPHTB determination system is expected to provide legal certainty for taxpayers while enhancing the role of BPHTB as a supporting instrument for sustainable regional development in North Sumatra Province.*

Keywords: *Certainty; Development; Legal; Regional; Taxation.*

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1. Introduction

Land and Building Acquisition Tax (BPHTB) is a fiscal instrument that has a strategic position in the regional taxation system in Indonesia (Danendra Aryasatya Maheswara et al., 2024). Constitutionally, the collection of taxes and other compulsory levies must be regulated by law as stipulated in Article 23A of the 1945 Constitution of the Republic of Indonesia. This provision emphasizes that every fiscal policy, including BPHTB, must be implemented based on the principles of legality, accountability, and legal certainty. In the context of agrarian resource management, BPHTB is also closely related to the principle of state control over land, water, and natural resources as stipulated in Article 33 paragraph (3) of the 1945 Constitution, which emphasizes that land not only has economic value, but also contains social functions that must be utilized to the maximum for the prosperity of the people.

In line with the fiscal decentralization policy, the authority to collect Land and Building Tax (BPHTB) was transferred from the central government to district/city governments through Law Number 28 of 2009 concerning Regional Taxes and Levies, which was later strengthened by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. This policy change positions BPHTB as a crucial source of Regional Original Revenue (PAD), playing a role in supporting regional development financing (Indah Noviyanti et al., 2025). Thus, effectiveness and certainty in determining BPHTB are important factors for regional fiscal sustainability and improving the quality of public services.

From a development perspective, the success of regional fiscal policy depends heavily on the quality of legal governance, which ensures regulatory certainty and consistent implementation. Legal certainty in the tax system not only provides protection for taxpayers but also creates stability for economic activity and investment. Classical taxation literature even places the principle of certainty as one of the fundamental principles of a sound tax system, as clarity regarding tax amounts, payment timing, and collection procedures will increase taxpayer compliance while strengthening the legitimacy of government fiscal policy (Naufal Ramadhan Mubarak et al., 2025).

In practice, the determination of Land Acquisition Fees (BPHTB) is inextricably linked to the dynamics of regional land administration and taxation, which often face various challenges. Several audit findings by audit institutions indicate discrepancies in the determination of the Non-Taxable Acquisition Value (NPOPTKP), administrative errors in the issuance of regional tax assessments, and variations in policy interpretations among regional governments. These conditions indicate persistent weaknesses in the BPHTB determination standards, which have the potential to create legal uncertainty and impact the stability of regional revenues (Alvi Anggriani, et al., 2023).

In North Sumatra Province, the dynamics of urban development and the growth of the property sector are driving an increase in land and building transfer transactions. This has direct implications for the potential for increased BPHTB revenue, a key component of the local revenue structure. However, this increased revenue potential is also accompanied by challenges in ensuring consistent assessments of the Taxable Object Acquisition Value (NPOP), the integration of land and tax data, and the administrative capacity of local governments to verify transactions objectively and transparently. Disparities in assessment procedures and standards can create legal uncertainty, increase the potential for disputes, and erode public trust in the local tax system.

From a regional development perspective, legal certainty in determining BPHTB (land clearing and development tax) has broad implications. Certainty of norms and consistent procedures not only impact the optimization of regional tax revenues but also contribute to creating a conducive investment climate and increasing property market efficiency (Andini Qlifia et al., 2025). A transparent and standardized taxation system will reduce transaction costs, strengthen orderly land administration, and increase taxpayer compliance. Conversely, unclear procedures and varying policy interpretations can create economic uncertainty, ultimately hampering regional development.

Based on these conditions, strengthening legal certainty in determining the Land and Building Permit (BPHTB) is a strategic issue in regional fiscal governance. These efforts are not only related to improving legal norms, but also include increasing institutional capacity, standardizing taxable object assessment mechanisms, integrating land and tax information systems, and strengthening administrative oversight and accountability mechanisms. Therefore, formulating an appropriate strategy to strengthen legal certainty in determining the BPHTB is a crucial step to ensure optimal regional revenue and support sustainable development in North Sumatra Province.

2. Research Methods

This research is a normative legal research with a normative juridical approach that focuses on the analysis of legal norms, principles, and principles that regulate the determination of Land and Building Acquisition Tax (BPHTB) (Nanda Dwi Rizkia and Hardi Fardiansyah, 2023). Normative legal research is used to examine the conformity between statutory provisions and the principle of legal certainty in the practice of determining Land and Building Permits (BPHTB) to support regional development, particularly in North Sumatra Province. The approach used in this research is a statutory approach, namely by examining various regulations related to BPHTB and regional tax policies. The nature of this research is analytical and explanatory, namely aiming to explain and evaluate the application of legal norms relating to legal certainty in the determination of BPHTB and to examine the relationship between applicable legal provisions and their implementation practices (Nurul Qamar and Farah Syah Rezah, 2020). This research is also prescriptive in nature, because it not only describes existing legal problems, but also formulates recommendations or strategies in order to strengthen legal certainty in determining BPHTB. The data sources used in this study consist of secondary data, which include primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials include various laws and regulations related to BPHTB, such as the 1945 Constitution of the Republic of Indonesia, Law Number 20 of 2000 concerning Land and Building Acquisition Tax, Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, and Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments and its derivative regulations. Secondary legal materials include books, scientific journals, research results, and expert opinions relevant to this study. Tertiary legal materials include legal dictionaries, encyclopedias, and other sources that support the understanding of the concepts used. Data collection techniques were carried out through library research and documentation studies, namely by reviewing various literature, legal documents, and library materials relevant to the research topic (Beni Ahmad Saebani, 2023). The data obtained were then analyzed using a qualitative analysis method with a descriptive-analytical approach, namely by reviewing and interpreting data based on norms, principles, and legal theories related to legal certainty in determining BPHTB as an effort to support development in North Sumatra.

3. Results And Discussion

3.1. Identification of Weaknesses in Determining BPHTB from the Perspective of Legal Certainty

The transfer of Land and Building Acquisition Tax (BPHTB) to a regional tax through Law Number 28 of 2009 and reinforced by Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments positions BPHTB as a crucial instrument in strengthening regional fiscal independence. Within the framework of fiscal decentralization, property taxes are viewed as a relatively stable source of revenue and directly linked to public services at the local level (Umar Faruq et al., 2024). However, in practice, the implementation of BPHTB in a number of districts/cities in North Sumatra still faces various problems which have an impact on weak legal certainty in determining the tax.

The main problem that frequently arises relates to determining the Taxable Acquisition Value (NPOP). Normatively, NPOP is based on the actual transaction value, but in practice, local tax officials often adjust the value when the reported value is deemed lower than the market price (Dewi Suhaila, ET AL., 2025). The corrections are primarily intended to prevent underreporting of transaction values. However, without a transparent assessment methodology and clear parameters, these corrections create extensive administrative discretion and potentially create legal uncertainty for taxpayers.

Furthermore, other problems arise from regulatory fragmentation at the regional level. Fiscal autonomy grants local governments the authority to regulate the technical aspects of BPHTB collection through regional regulations and regional head regulations (I Gde Chandra Astawa Widhiasa, et al., 2020). However, variations in policies between regions lead to differences in verification procedures, processing times, and objection mechanisms. This creates inconsistencies in tax administration practices and makes it difficult for taxpayers to predict their fiscal obligations when conducting cross-regional transactions.

Institutional factors also pose a significant challenge to the implementation of the Land and Building Tax (BPHTB). The capacity of officials to conduct property assessments and transaction audits is not evenly distributed across all regencies/cities in North Sumatra. Cities with a stronger economic base generally have better human resources and administrative systems than regions with limited fiscal capacity. This capacity imbalance results in differences in service quality and potential inconsistencies in tax determination (Alvita Dwi Septiani and Muhammad Nur, 2025).

Apart from institutional aspects, limited integration of information systems also affects the effectiveness of BPHTB administration (Gavriela Angelita Tarigan et al., 2025). Data on land and building transactions, land values, and land title registrations are still scattered across various institutions, such as the Regional Revenue Agency, the Land Office, and Land Deed Officials (PPAT). This lack of data integration means the verification process requires manual inspection, which is time-consuming and can potentially lead to discrepancies in tax assessment information.

Another equally significant issue is the limited land value database. When administrative values, such as the NJOP (Value Value) or Land Value Zone (ZZ), are not regularly updated to reflect market dynamics, objective corrections to the NPOP (Value Value) become difficult (Tunggul Anshari SN Muzdalifah Lutfi & Titik Soeryati Soekasi, 2025). This condition has the potential to create a gap between administrative value and market value, which ultimately reduces the predictability of tax obligations for the public.

Based on these various issues, it can be concluded that the weaknesses in BPHTB determination in North Sumatra stem not only from normative aspects, but also from institutional capacity, data availability, and an incompletely integrated administrative system. This situation demonstrates the need for a comprehensive policy strategy to strengthen legal certainty in BPHTB determination.

3.2. Strategy for Strengthening Legal Certainty in Determining BPHTB

Efforts to strengthen legal certainty in determining Land and Building Acquisition Tax (BPHTB) cannot rely solely on the formulation of legal norms, but must be accompanied by comprehensive improvements to the regional tax administration system. Legal certainty in the tax context is fundamentally related to three main aspects: clarity of the legal basis, consistency in the application of norms, and the taxpayer's ability to predict the fiscal obligations arising from a transaction (Gladwin Wijaya, 2025). Therefore, the strategy to strengthen legal certainty in determining BPHTB needs to be directed at establishing a tax assessment and administration system that is transparent, consistent, and supported by accurate data.

One strategy that has a fundamental role is the standardization of the methodology for assessing the Taxable Object Acquisition Value (NPOP) (Azhar Affandi Furqon, et al., 2022). In the practice of collecting BPHTB (Vehicle-Based Land and Building Tax) tax, the difference in perception between the transaction value reported by taxpayers and the value deemed reasonable by regional tax officials is often a major source of administrative disputes. When corrections to transaction values are made without a clear methodology and measurable parameters, the tax determination process tends to be subjective and leaves officials with ample room for discretion. This situation not only has the potential to create legal uncertainty but can also impact public trust in the regional tax system (Richard Miller Bird and Naomi Enid Slack, 2004).

To address these issues, a more objective, data-driven property valuation method is needed. One approach is the use of mass appraisal using the Computer Assisted Mass Appraisal (CAMA) system (Muhammad Faruq Rahman Maula, et al., 2023). This system enables local governments to more systematically estimate property market values by utilizing real transaction data, location variables, building characteristics, and other economic factors that influence property values. With this approach, determining the value of taxable objects no longer relies on manual individual assessments but is based on a more consistent and measurable statistical analysis model. Implementing the CAMA system not only improves the accuracy of property assessments but also enhances transparency in the tax assessment process by allowing for more objective explanations of the valuation basis to taxpayers.

The next strategy, which is no less important, is the digitalization of BPHTB administration through the integration of cross-institutional information systems. In regional land administration and taxation practices, land and building transaction data is generally scattered across various institutions, such as the Regional Revenue Agency, the Land Office, Land Deed Officials (PPAT), and banking institutions involved in property financing transactions. The lack of data integration between these institutions often results in manual transaction verification processes that are relatively time-consuming. Furthermore, limited access to integrated data can also potentially lead to discrepancies in information that can impact tax assessments.

Therefore, the development of a digital-based BPHTB administration system is a strategic step to increase the effectiveness and transparency of regional tax management (Mohammad Iman Haykal et al., 2025). Integration of information systems between institutions enables real-time transaction data exchange, allowing for faster and more accurate transaction value verification. Through this integrated system, regional tax officials can access property transaction data, land ownership data, and market value data more comprehensively. This not only improves the quality of taxable object assessments but also reduces the potential for administrative errors that can lead to disputes between taxpayers and regional tax authorities.

In addition to improving the assessment and administration systems, strengthening objection and dispute resolution mechanisms is also a crucial component of the strategy to enhance legal certainty. In a fair tax system, taxpayers must have access to an effective objection mechanism when discrepancies arise with the tax authorities in their assessments (Teddy Effendy, et al., 2025). A transparent objection mechanism not only serves as a means of legal protection for taxpayers, but also as an instrument for monitoring the quality of administrative decisions taken by tax officials.

To improve the effectiveness of this mechanism, clearer regulations are needed regarding the objection filing procedure, the time limit for resolving cases, and the obligation for tax officials to provide written explanations regarding the assessment basis used in determining taxes. Furthermore, taxpayers should be given access to comparative data used by local governments in determining the value of taxable objects. Transparency in the assessment process can minimize the potential for administrative disputes and build relationships between taxpayers and local tax authorities based on the principles of accountability and fairness.

Another equally important strategy is the harmonization of regulations between the central and regional governments regarding the management of Land and Building Tax (BPHTB). As a regional tax closely linked to the national land administration system, regulating BPHTB requires policy coordination between various levels of government (Siti Mufidah Tul Hasanah and Dwi Putri Selfiana Hosil, 2025). In practice, differences in policies between regions often give rise to disparities in transaction value verification procedures, service standards, and tax administration mechanisms.

To reduce this inconsistency, the central government needs to establish national technical guidelines that can be used as a reference for regional governments in managing BPHTB (Yafet Krismatius Buulolo, 2015). These guidelines could include property valuation methodologies, standard transaction verification procedures, tax assessment documentation mechanisms, and property transaction data management systems. However, these national guidelines should still allow local governments to adapt policies to the economic characteristics and property market conditions in each region.

Furthermore, strengthening the institutional capacity of local governments is also a crucial factor in supporting the implementation of this strategy. Improving the competency of local tax officials in property valuation, transaction data analysis, and tax information system management is a prerequisite for creating a professional and accountable BPHTB administration system. Technical training programs, data management system development, and improved coordination between institutions need to be carried out on an ongoing basis so that local governments are able to manage BPHTB more effectively.

Therefore, the strategy to strengthen legal certainty in determining the Land and Building Tax (BPHTB) must be implemented through a comprehensive and integrated approach. Standardization of taxable object assessment methodologies, digitization of tax administration, strengthening of objection mechanisms, harmonization of regulations, and increasing institutional capacity are interrelated elements in building a transparent and accountable BPHTB management system. Through the implementation of this strategy, the BPHTB will function not only as a source of regional revenue but also as a public policy instrument capable of supporting the creation of a conducive investment climate and sustainable regional development in North Sumatra Province.

3.3. Effective and Efficient BPHTB Policy Implementation Strategy

The success of the Land and Building Acquisition Tax (BPHTB) policy reform is determined not only by the quality of policy formulation at the normative level, but also by the effectiveness of its implementation in regional tax administration practices. Policy implementation is essentially the process of translating legal norms into administrative actions by government institutions (Sunarto Sunarto, 2021). Therefore, the success of the implementation of the BPHTB policy is greatly influenced by institutional readiness, human resource capacity, and the effectiveness of the administrative system used by the local government.

In the context of regional taxation, effective policy implementation must be able to create an administrative system that is not only legally accountable, but also operationally efficient (Moch Fahmi, 2025). This is crucial considering that the BPHTB is directly related to high-value economic transactions and requires clear legal certainty. If policy implementation is not consistent and professional, the policy's goal of increasing regional revenue and creating legal certainty for taxpayers will be difficult to achieve.

One of the key factors in increasing the effectiveness of the implementation of the BPHTB policy is strengthening the capacity of regional tax officials (Andi Ahmad Marsulin Rosadi, 2025). Officials tasked with transaction verification and taxable asset valuation have a strategic role in ensuring that legal provisions regarding the Land and Building Tax (BPHTB) are applied consistently and objectively. In practice, property valuation requires technical competence that relates not only to tax administration but also to an understanding of property valuation methodology and land and building market dynamics.

Therefore, improving the competence of regional tax officials needs to be done through ongoing technical training programs, particularly in the areas of property valuation, transaction data analysis, and tax risk management (Audy Zaelanty Rohmah and Rina Sulistyowati, 2024). Such training programs can be complemented by a competency certification system to ensure that officials tasked with assessing taxable objects meet adequate professional standards. Furthermore, strengthening institutional capacity also needs to be supported by improved coordination between work units within local governments, so that the tax verification and determination processes can be conducted in a more integrated and efficient manner.

In addition to strengthening human resource capacity, the implementation of the BPHTB policy also needs to be supported by a data-driven risk management approach. In tax administration practice, one of the main challenges is the potential for reporting transaction values that do not reflect true market values (Khatmi Tamtami Nisa Kadir et al., 2024). If all transactions are checked manually without considering the risk level, the tax administration process will be inefficient and require large resources.

To address this issue, local governments can utilize data analytics technology to identify transaction patterns that potentially pose a risk of underreporting. Using data analytics systems, local governments can develop monitoring models capable of detecting transactions with specific characteristics, such as transactions with values significantly below market value or transactions involving property in areas with high economic value. This approach allows local tax officials to focus oversight on high-risk transactions, allowing for more efficient use of administrative resources.

In addition to increasing oversight efficiency, the use of information technology also plays a crucial role in improving the quality of public services in the BPHTB administration. Digitizing administrative processes through the e-BPHTB system allows for faster and more transparent reporting, verification, and tax payments. This system can also facilitate data integration between the Regional Revenue Agency, the Land Office, and the Land Deed Making Officer (PPAT), so that information regarding land and building transactions can be verified more accurately.

This information system integration has strategic benefits in improving the accountability of regional tax administration. With an integrated system, each stage of the BPHTB determination process can be electronically documented, facilitating administrative oversight and audits. Furthermore, transparency in data management can reduce the potential for administrative errors and irregularities that could harm taxpayers and local governments.

Another equally important aspect of implementing the BPHTB policy is increasing the transparency of public services. Transparency is a crucial principle in modern tax administration because it is linked to public trust in the tax system (Muan Ridhani Panjaitan and Yuna Yuna, 2024). Regional governments need to provide clear and easily accessible information to the public regarding the procedures for determining BPHTB, the basis for assessing taxable objects, and the mechanism for submitting objections in the event of differences in assessment between taxpayers and tax authorities (Silviana Tan, 2024).

This information can be provided through various means, such as digital service portals, published administrative guidelines, and public information service centers. Transparency in the administrative process allows taxpayers to more clearly understand their rights and obligations under the regional tax system. This will ultimately encourage voluntary compliance, a key indicator of tax system effectiveness (Aula Aufa Ahdy et al., 2025).

Furthermore, transparency in the administration of the Land and Building Tax (BPHTB) also has implications for increasing the legitimacy of regional tax policies. When the public understands that the tax determination process is conducted objectively and based on clear procedures, trust in government institutions will increase. This trust constitutes essential social capital in supporting the sustainability of the regional tax system.

Thus, the effective and efficient implementation of the BPHTB policy requires synergy between various supporting factors, namely strengthening the capacity of regional tax officials, utilizing data analytics technology in tax risk management, digitizing administration through information system integration, and increasing the transparency of public services. Through this combination of strategies, the BPHTB management system can operate more professionally, accountably, and responsively to public needs.

Ultimately, effective policy implementation will not only improve the quality of regional tax administration but also strengthen legal certainty in determining the Land and Building Tax (BPHTB). This legal certainty is a crucial prerequisite for creating a conducive investment climate and sustainable management of regional fiscal resources. With an effective and efficient BPHTB administration system, this tax can function optimally as a supporting instrument for economic and social development in North Sumatra Province.

4. Conclusion

This study shows that legal certainty in determining Land and Building Acquisition Tax (BPHTB) in North Sumatra Province still faces various obstacles, both normative and administrative. These problems include the lack of standardized methodology for determining the Taxable Object Acquisition Value (NPOP), differences in policies between regions, limited capacity of regional tax officials, and the lack of integrated information systems between institutions involved in land administration and taxation. This situation has the potential to create extensive administrative discretion and impact on low legal certainty for taxpayers. Strengthening legal certainty in determining the Land and Building Tax (BPHTB) requires a comprehensive policy strategy through standardization of taxable object assessment methodologies, digitization and integration of the BPHTB administrative information system, strengthening the objection mechanism, and harmonizing regulations between the central and regional governments. Furthermore, effective policy implementation requires support from capacity building of regional tax officials, the implementation of data-driven risk management, and increased transparency in public services. Through these steps, the BPHTB determination system is expected to be more transparent, consistent, and accountable, thereby strengthening legal certainty and supporting regional development in North Sumatra Province.

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Law Development Journal
SINTA 2 Degree No. 0228/DTS/C3/DT.05.00/2026
ISSN: 2747-2604
Volume 8 No. 1, March 2026

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