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Implementation Of Collection Of Land And Building Rights Acquisition Duty (BPHTB) In Terms Of Transfer Of Land Rights In Trenggalek Regency

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Abstract : The increase in development activities in all fields has led to an increase in the need for available land and or buildings. Meanwhile, land and/or building supplies are very limited. Given the importance of land and or buildings in life, it is natural that individuals or legal entities who get economic value and benefits from land and or buildings due to the acquisition of land and or building rights are taxed by the state. The tax in question is Land and or Building Rights Acquisition Duty (BPHTB). Land and Building Rights Acquisition Duty (BPHTB), is a tax imposed on the acquisition of land and building rights. Based on the things mentioned above, the problems that will be examined in this study are: How is BPHTB collected on land and or building sale and purchase transactions, What is the role of PPAT in BPHTB collection, and what obstacles arise in BPHTB collection and how to overcome them. The approach method used is an empirical juridical approach and the specifications used in this study are analytical descriptive research. Based on the results of the study, it can be concluded that BPHTB in its implementation uses an official self assessment system whose magnitude is determined from the aprisial results by BAKEUDA Trenggalek Regency. PPAT has a significant role in collecting BPHTB because PPAT is a general official related to transactions on the transfer of land rights, PPAT will sign an authentic deed after the BPHTB tax is paid in full by the Taxpayer. The Land Deed Making Officer can only sign the deed of transfer of title to land and or buildings after the Taxpayer submits proof of tax payment. Land Deed Making Officials who violate the provisions mentioned above are subject to administrative sanctions in the form of a fine of IDR 7,500,000.00 (seven million five hundred thousand rupiah). In addition, PPAT also plays a role in helping Taxpayers calculate the amount of BPHTB.

Keywords: Implementation of Collection, Land Rights Acquisition Duties, Transfer of Land Rights

1. Introduction

A. Backround

Land is one of the important factors of natural development in Indonesia. This is because land is very closely related to human existence both in the environment and in carrying out its life. It is there that humans live, grow and develop and is a place of activity. Land has a high economic value for humans. Land is also used as a livelihood land for farming and also to carry out other business activities. For this reason, the benefits of land for human life are very large which makes the economic price of land more expensive from time to time.

Population growth contains a huge need for land. What's more, the amount of land that exists will never interfere with growth. This condition occurs both in villages and cities. In the history of human civilization, there has always been competition for land which often reaches a conflict, although it is understood that land space is currently quite abundant. Land as a resource provides more than 95% of basic human needs. The continuous increase in population leads to a decrease in the ratio of land and people, this causes an increase in pressure on land.[1]

With the increasing need for land, laws and regulations governing land ownership. The right to land ownership is absolutely limited by the 1945 Constitution article 33 paragraph 3 which states that the earth and water, and the natural resources contained therein are controlled by the state and used as much as possible for the prosperity of the people. Then it was confirmed by the existence of Law number 5 of 1960 concerning Basic Regulations on Agrarian Principles which we now know as the Basic Agrarian Law (UUPA).

With the enactment of the UUPA, the land rights that were in force at that time, both previously regulated in Customary Law and Western Law, were converted into one of the new rights according to the UUPA. The mechanism for buying and selling land after the enactment of the UUPA is no longer in front of traditional heads or village heads under their hands but in front of a Land Deed Making Officer (PPAT). In its duties of PPAT after the enactment of PP No. 24 of 2016, the working area of PPAT changed. Based on article 12 paragraph (1), it is explained that the PPAT work area is one provincial area. This must have consequences for the position of the PPAT in carrying out their functions and duties. The working area of PPAT is increasingly no longer within the scope of districts but extends to provincial areas.

One of the problems that arises in its implementation is related to the signing of Land and Building Rights Acquisition Duty (BPHTB). Land and Building Rights Acquisition Duty (BPHTB) is Each city/regency has different regulations and procedures for each region. PPAT will also encounter obstacles when carrying out rights transfer transactions involving tax payments such as Land and Building Rights Acquisition Duty (BPHTB). Not to mention, the amount of BPHTB is also determined by the Tax Object Acquisition Value (NPOP) and Tax Object Selling Value (NJOP) where the amount of NJOP can vary by region.

In terms of collecting the amount of Land and Building Rights Acquisition Duty (BPHTB) As happened in Trenggalek district, East Java, based on the results of observations and direct interviews with the BAKEUDA Office which handles directly about the process, there are still some obstacles in determining the value of land and building collection in Trenggalek Regency.

From the background above, the researcher is interested in researching about "Collection of Land and Building Rights Acquisition Duty (BPHTB) in Trenggalek Regency".

B. Problem Formulation

1) What is the role of PPAT in the implementation of the collection of Land and Building Rights Acquisition Duty (BPHTB)?
2) How is the implementation of the collection of Land and Building Rights Acquisition Duty (BPHTB) on land and / or building rights transfer transactions in Trenggalek Regency?
3) What are the obstacles that arise in the implementation of collecting Land

[1] Baja, Sumbangan. *Land Use Planning in spatial development*, Andi, Yogyakarta, 2012, p. 23

and Building Rights Acquisition Duty (BPHTB) in Trenggalek Regency?

C. Research Methods

This research method is prepared using the Empirical type of legal research. Empirical Law is a method of legal research that uses empirical facts taken from human behavior, both verbal behavior obtained from interviews and real behavior carried out through direct observation. The data used in this study are primary data and secondary data. Primary data is data obtained from the main source in solving this problem while secondary data is information obtained from the second party in the form of interviews and records. Data collection techniques use interviews, observation and documentation. Data collection techniques, Legal materials that have been collected are analyzed based on qualitative methods, namely a way of research that produces analytical descriptive information, and collected to then describe the facts that already exist in this thesis then conclusions and suggestions are drawn by utilizing deductive thinking, namely drawing conclusions that depart from general things to specific things.[2]

2. Discussion

A. The Role Of in the implementation of tax collection of Land and Building Rights Acquisition Duty (BPHTB)

PPAT is included as one of the officials who has an important role in the implementation of tax collection of Land and Building Rights Acquisition Duty (BPHTB). There are times when the Regional Finance Agency or BAKEUDA does not know the events or events that must be taxed. To obtain this data, BAKEUDA collaborated with third parties, including PPAT. In community life, sometimes BAKEUDA does not know the events or events that must be subject to BPHTB, such as the acquisition of land and building rights due to the transfer of rights. As it is known that the acquisition of land rights and or is an object subject to BPHTB tax, to obtain data on the event of the transfer of rights, it is necessary to establish cooperation with the PPAT.

In addition to having the authority to make authentic deeds, it also has the duty and responsibility to provide legal counseling assistance and provide explanations about applicable laws. This is done because in the provisions of the law it is affirmed to make an authentic deed required by law. Here a person is expected to master all fields of law, not only civil law, but also customary law, public law, administrative law, agrarian law, even Foreign Investment (PMA) law, PMA causes the opening of foreign capital for Indonesia, so jobs increase.

In addition to the duties as mentioned above, there are those who concurrently serve as PPAT, that any agreement that intends to transfer land rights, grant a new right to land, hold land or borrow money with land rights as dependents, must be proven by a deed made by and before an authorized general official.

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[2] Jonaedi Efeendi, Jhonny Ibrahim. 2016. *Legal Research Methods (Normative and Empirical)*. Depok; Pretone Media Group. p.236.

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According to Kayun Widiharsono S.H., M.Kn as one of the PPAT in Trenggalek Regency explained that "PPAT has a significant role in collecting BPHTB because PPAT is a general official related to land sale and purchase transactions, PPAT will sign an authentic deed after the BPHTB tax is paid in full by the Taxpayer. The Land Deed Making Officer can only sign the deed of transfer of title to the land and/or building after the Taxpayer submits proof of tax payment."[3]

With the self-assessment system in collecting BPHTB taxes, PPAT as an official indirectly reduces the burden of BAKEUDA's duties to help calculate the amount of BPHTB tax owed, and can also help taxpayers to calculate and deposit taxes owed, thus alleviating BAKEUDA's duties. In calculating the amount of this tax cannot lie, the calculation will be recalculated by the BAKEUDA officer, and proof of the calculation must be attached.

In addition, PPAT has the obligation to report or notify the acquisition of land and 3or building rights, based on applicable regulations. In Government Regulation No. 34 of 1997, it is determined that PPAT must report the acquisition of land and / or building rights every month.

Land Deed Making Officials who violate the provisions mentioned above are subject to administrative sanctions in the form of a fine of IDR 7,500,000.00 (seven million five hundred rupiah) and a monthly late reporting fee of IDR 250,000.00 (two hundred fifty thousand rupiah). In addition, PPAT also plays a role in helping taxpayers calculate the amount of BPHTB.

The report is about the number of SSB that came out, the number of deeds made. The deed can only be signed by PPAT after the BPHTB tax owed is paid off by the taxpayer. However, if there is a zero SSB (calculation of zero tax owed) does not need to be reported, if it is reported, it is also allowed. This report shall be carried out no later than the 10th (tenth) of each month. The report referred to above at least contains the number and date of the deed, status of rights, land location, land area, building area, Selling Value of Tax Objects, transaction price or market value, name and address of the party who transferred and who obtained the right and the date and amount of the deposit.

According to Deny Eko Sutrisno, S.H., M.Kn, who is also a PPAT in Trenggalek Regency thinks that PPAT has a very important role in the

[3] Kayun Widiharsono, S.H., M.Kn., Personal Interview, PPAT Trenggalek Regency, July 24, 2023

implementation of BPHTB tax collection, among others, namely helping clients (relations) in this case Taxpayers to immediately pay off the BPHTB tax owed, each BPHTB Taxpayer is assisted to calculate and deposit the tax owed, In addition, PPAT must also report the acquisition of land and building rights, and deposit SSPD. Proof of deposit is used as a tool to reverse the name of land and building rights.4

The role of Land Deed Making Officials (PPAT) or in the process of collecting Land and Building Rights Acquisition Duty (BPHTB) in Trenggalek Regency has important significance in order to carry out legal provisions related to property transactions. PPAT acts as the party responsible for organizing the process of making deeds of transfer of land and building rights.

The following is an explanation of their role in collecting BPHTB in Trenggalek Regency:

1. PPAT or has the responsibility to identify the property that is the object of the transaction and determine the value of the property on which the BPHTB calculation is based. This action ensures that BPHTB calculations are based on accurate property values and in accordance with applicable regulations in Trenggalek Regency.
2. PPAT or must provide complete and accurate information to the parties involved in the transaction related to BPHTB payment obligations. They are responsible for explaining BPHTB's payment procedures, including payment deadlines and legal consequences if payments are not made on time.
3. PPAT or responsible for ensuring that all administrative requirements related to BPHTB collection have been met. This includes checking the documents required for BPHTB's payment process, including land certificates, sale and purchase agreements, and proof of previous BPHTB payments (if any).
4. PPAT or acts as a mediator between the buyer and seller of property related to the BPHTB payment agreement. They have an important role in ensuring that BPHTB's payment obligations are understood and implemented by both parties in accordance with applicable regulations in Trenggalek Regency.
5. PPAT or tasked with submitting BPHTB payment reports to the relevant authorities in Trenggalek Regency. This includes reporting property transactions that occur along with details of BPHTB payments that have been made, so that the authority can monitor and supervise the implementation of BPHTB payments effectively.
6. PPAT or also plays a role in providing legal consultation related to BPHTB payment obligations to parties involved in property transactions. They provide a clear understanding of the legal implications of non-compliance with BPHTB's payment obligations, as well as provide appropriate solutions in order to ensure compliance with applicable regulations.

B. Implementation of Land and or Building Rights Acquisition Duty (BPHTB) Collection on Land and / or Building Rights Transfer Transactions in Trenggalek Regency

[4] Deny Eko Sutrisno, S.H., M.Kn., Personal Interview, PPAT Trenggalek Regency, July 24, 2023

Increased development activities in all fields, causing an increase in the need for the availability of land and or buildings. While land and or buildings are in very limited supply. Given the importance of land and or buildings in life, it is natural that individuals or legal entities who get economic value and benefits from land and or buildings due to the acquisition of land and or building rights are taxed by the state. The tax in question is Land and or Building Rights Acquisition Duty (BPHTB).

The object of BPHTB tax is the acquisition of land and or building rights, the acquisition of rights to land and buildings, including: transfer of rights (sale and purchase, exchange, grants, testamentary grants, income in companies or other legal entities, separation of rights resulting in transfer, appointment of buyers in auctions, implementation of judges' decisions that have permanent legal force, gifts) and granting new rights (continuation of waiver).

The legal basis for the implementation of tax collection of Land and Building Rights Acquisition Duty, is Law Number 21 of 1997 as amended by Law No. 20 of 2000 amended again by Law Number 28 of 2009 concerning Land and Building Rights Acquisition Duty. This Act replaced the Staatsblad Name Reverse Duty Ordinance 1924 No. 291. To collect taxes, the legal basis is indeed important so that in its implementation in accordance with the provisions of applicable laws and regulations. The legal basis for collecting taxes gives rise to the existence of tax law which is the entire basic regulation of tax collection, which contains provisions for collecting taxes, in which it also explains the subject and object of tax, the form and amount of payment, when taxes are owed, when obligations arise for Taxpayers.

In Trenggalek Regency, BPHTB Tax is regulated in Trenggalek Regency Regional Regulation Number 18 of 2010 concerning Land and Building Rights Acquisition Duty (BPHTB).

BPHTB filling in Trenggalek Regency has been online. This is certainly very easy because tax submission becomes faster, easier and one door. Taxpayers here still play an important role in determining the amount of value of an object that will be transitioned and also collecting various conditions for the smooth filling of BPHTB online.

As a relatively new tax, Land and Building Rights Acquisition Duty (BPHTB) in its implementation is simple, easy, because it does not use a Tax Assessment Letter. Taxpayers immediately pay the amount of tax owed after the Regional Tax Deposit Letter or SSPD can be printed.

Taxes payable occur due to the acquisition of land and building rights. The duty on acquisition of land and or building rights due to the transfer of rights caused by sale and purchase must be paid before the deed of transfer of rights to land and or buildings is signed by the PPAT, Minutes of Auction for buyers before being signed by the Head of the Auction office/Auction Officer, if registration of rights is carried out, then before the certificate of land title is signed by the Head of the City Land Office. The City Land Office has authority in the case of granting new rights and transferring rights due to the execution of judges' decisions and testamentary grants.

Taxpayers acquire rights to the land due to the transfer of rights and the granting of new rights. Transfer of rights that often occurs in the community due to the Transfer of Rights with land and or building objects, in the Transfer of Rights that needs to be considered is that the tax object is not in dispute.

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 value of the transaction, specifically outside the sale and purchase is based on market value, which is the average price of a fair sale and purchase transaction that occurs around the location of land and or buildings.

An individual or legal entity conducts a sale and purchase transaction before the PPAT, after there is an agreement from the parties and through calculations according to the transaction price, it turns out that the Tax Object Ownership Value (NPOP) is greater or not the same as the NPOPTKP or the result is not nil after deducting the Non-Taxable Tax Object Settlement Value (NPOPTKP) of IDR 60,000,000; 00 (sixty million rupiah), then the individual or legal entity is subject to BPHTB tax as owed.

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Head of Sub-Division of Data Collection, Registration, Regional Tax Services of the Trenggalek Regency Regional Finance Agency, Titin Estuningrum, S.IP, M.Eng, explained that BPHTB Taxpayers must have paid the taxes owed before the sale and purchase deed is issued or signed by PPAT. The deed here is as evidence that there has been a sale and purchase of land and or buildings. If the deed is signed before the payment of the BPHTB tax owed, then the PPAT will be subject to sanctions according to applicable regulations.[5]

C. Obstacles arising in the collection of Land and Building Rights Acquisition Duty (BPHTB) in Trenggalek Regency

Based on the results of research conducted by the author, in the implementation of BPHTB collection in Trenggalek Regency there are still several problems, namely as follows;

1. Lack of Taxpayer Awareness of BPHTB Payment Obligations in the Transfer of Land Rights. In a process of transferring Land Rights will definitely be taxed, one of which is BPHTB. However, the reality is that there are still many people in Trenggalek who do not understand the BPHTB regulations. This can be a

major obstacle in the process of carrying out a transfer of Land Rights because if the community as a taxpayer does not immediately pay off the tax dependents given, then the transition process cannot run before the taxpayer pays off the dependents.

2. Lack of Information provided by PPAT regarding Objection Options or Price Relief. In accordance with article 15 of the Regional Regulation of Trenggalek Regency number 18 of 2010 concerning Land and Building Rights Acquisition Duties (BPHTB), the Applicant or Taxpayer has the right to object or relieve the price if the price given by the Regional Finance Agency is deemed inappropriate. The lack of information provided makes the applicant or taxpayer unaware that there is an Objection option that can be made. Applicants who do not know then always agree to the price set from the Regional Finance Agency.
3. Method and Procedural Constraints in BPHTB Payments. In the BPHTB payment process in Trenggalek Regency can only be made and paid through Bank Jatim directly through a teller. For now, there are no other options related to BPHTB payments other than through the bank. This is one of the obstacles because the reach of taxpayers is narrow because it is limited to only one option so that taxpayers whose areas do not have Bank Jatim will have difficulty paying taxes.
4. Inaccurate Estimated Price in the System in Property Appraisal to Determine the Amount of BPHTB. Inaccurate property valuation can result in unfairness in the determination of BPHTB amount. In BAKEUDA, Trenggalek[5] Regency, the basis for determining the price of a land or building (Property) is to use the Estimated Price[6] determined by the System. The price determined by the system can assess the amount of property value in Trenggalek Regency. But in this case many of the system prices displayed are not accurate with reality. Sometimes a property is valued lower and some are valued more than its original value.
5. Field Survey Results that do not include taxpayers and village governments. If the taxpayer still does not agree with the price that has been set after applying for relief, there is an option that can be done, namely a field survey to be carried out by the Regional Finance Agency.

3. Conclusion

A. PPAT has a significant role in collecting BPHTB because PPAT is a general official related to Land Rights Transfer transactions, PPAT will sign an authentic deed after the BPHTB tax is paid in full by the Taxpayer. PPAT can only sign the deed of transfer of land and or building rights after the Taxpayer submits proof of tax payment. In addition, PPAT has a very important role in the implementation of BPHTB tax collection, among others, namely helping clients (relations) in this

[5] Titin Estuningrum, S.IP, M.Eng, Personal Interview, Head of Sub-Division of Data Collection, Registration, Regional Tax Services of the Regional Finance Agency of Trenggalek Regency, dated August 14, 2023

case Taxpayers to immediately pay off the BPHTB tax owed, each BPHTB Taxpayer is assisted to calculate and deposit the tax owed, besides that PPAT must also report the acquisition of land and building rights, and deposit SSPD. Proof of deposit is used as a tool to Reverse Name land and building rights.

B. In Trenggalek Regency, BPHTB Tax is regulated in Trenggalek Regency Regional Regulation Number 18 of 2010 concerning Land and Building Rights Acquisition Duty (BPHTB). BPHTB filling in Trenggalek Regency has been online. The implementation of BPHTB collection in Trenggalek Regency includes:
   1. Taxpayers complete the requirements that must be met to apply for Land and or Building Rights Acquisition Duty (BPHTB) by PPAT.
   2. PPAT submits an application for BPHTB to the Regional Finance Agency (BAKEUDA) with the application requirements through an online system.
   3. BAKEUDA analyzed and researched the BPHTB application submitted by PPAT.
   4. After research, Bakeuda can approve BPHTB's application according to the transaction price or price specified in the system.
   5. If it does not match the price requested, PPAT will contact the Taxpayer and provide an option to object to the price.
   6. Taxpayers must come directly to Bakeuda, Trenggalek Regency if they want to object to prices by providing clear reasons.
   7. If the Taxpayer and Bakeuda have agreed, then the Regional Tax Deposit Letter for Land and or Building Rights Acquisition Duty (SSPD BPHTB) which is proof of payment can be printed and can be paid to Bank Jatim.
   8. After the taxpayer pays off the BPHTB SSPD, the PPAT can print the Regional Tax Transaction Number (NTPD) which is proof of BPHTB repayment and also the requirements for transferring land rights to be applied to the Land Office.

C. In the implementation of BPHTB collection in Trenggalek Regency, there are still several problems, namely:
   1. Lack of Taxpayer Awareness of BPHTB Payment Obligations in transferring Land Rights.
   2. Lack of Information provided by PPAT related to Objection Options or Price Relief, Method and Procedural Constraints in BPHTB Payments.
   3. Method and Procedural Constraints in BPHTB Payments.
   4. Inaccurate Land Value Estimation Price in the System in Property Appraisal to Determine the Amount of BPHTB.
   5. Field Survey Results that do not include taxpayers and village governments.

4. Advice

The parties responsible for collecting Land and Building Rights Acquisition Duty (BPHTB) tax should explain more about their responsibilities in the process of transferring land rights in accordance with Trenggalek Regency Regional Regulation Number 18 of 2010 concerning Land and Building Rights Acquisition Duty (BPHTB) tax in Trenggalek Regency. Structured public education efforts through socialization, seminars, and social campaigns need to be carried out to raise awareness of this payment obligation in order to reduce obstacles that occur during BPHTB collection. Intensive training for property appraisers and the implementation of clear and transparent appraisal guidelines can help overcome these barriers.

Bakeuda as a representative of the government should apply to all land objects in the district carefully so that there is no discrepancy in market value, and the government makes more specific rules or local regulations on determining the price / value of objects so that they have a strong foundation in determining the estimated value of the object / land requested. Through the steps suggested above, it is hoped that BPHTB collection in Trenggalek Regency can be more efficient, transparent, and effective in increasing regional revenue and reducing potential budget leakage.

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Government Regulation Number 24 of 1997 concerning Land Registration.

Government Regulation Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998.

Regional Regulation of Trenggalek Regency Number 18 of 2010 concerning Land and Building Rights Acquisition Duties (BPHTB).