

Payment of Land and Building Acquisition Duty (*BPHTB*) for Buyers in Tuban Regency Based on Regional Regulation of Tuban Regency No. 8 of 2023 on Regional Taxes and Levies

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ABSTRACT

This paper discusses the payment of Land and Building Acquisition Duty (*BPHTB*) for buyers based on Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies, for which the author conducted a case study at the Tuban Regency *BPKAD*. The research problems addressed include analyzing the practice of *BPHTB* payments for sellers and buyers of land based on Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies, and examining the legal basis and mechanism for *BPHTB* collection as determined by the Tuban Regency Government through *BPKAD*. This study employs empirical legal research, which is a legal research method that uses primary data obtained directly through field research by examining legal reality in society that is, how the law operates in practice. The findings reveal that the practice of *BPHTB* payment for sellers and buyers of land under Regional Regulation of Tuban Regency Number 8 of 2023 concerning Regional Taxes and Regional Levies contains a contradiction between the content of the *Perda* and the legal reality in the field. The legal basis for *BPHTB* collection is Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies, and the payment mechanism is conducted online through the portal provided by *BPKAD*.

KEYWORDS Tax Collection Mechanism; Legal Basis; Empirical Legal Research; *BPKAD* Tuban Regency; Online Portal / Tax E-Payment.



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INTRODUCTION

It is known that there are many ways to obtain land, including through barter, grants, inheritance, lease, contribution to a company, and other legal acts involving the transfer of rights. However, the transfer of rights through means other than auction can only be registered if it is evidenced by a deed made by an authorized *PPAT* in accordance with the provisions of applicable laws and regulations, one of which is through sale and purchase. This is reflected both in practice in society and in Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration.

Based on Circular Letter Number 1756/15.I/IV/2016 concerning Guidelines for the Implementation of Community Land Registration, it is stipulated that in the event that the basis of possession and/or proof of community land ownership is incomplete or absent, the physical control of the land plot with good faith by the person concerned may be evidenced by a written statement. It can therefore be concluded that, with respect to land registration that previously required a Land Certificate (*SKT*) issued by the Head of the Village/*Lurah*, if no ownership documents exist, such ownership may now be evidenced by a Statement of Physical Possession following the issuance of the circular letter. This is further affirmed in Government Regulation Number 18 of 2021, Article 97, concerning Management Rights, Land Rights, Flat Units, and Land Registration, which states that land certificates, compensation certificates, village

certificates, and other documents of a similar nature issued by the head of a village/*lurah*/sub-district may only serve as guidance in the context of land registration.

Regarding the transfer of land rights through sale and purchase under Government Regulation Number 24 of 1997, the execution of a *PPAT* deed must be attended by the parties carrying out the legal act concerned — namely, the seller and the buyer — or by a person authorized by them through a written power of attorney in accordance with applicable laws and regulations. The power of attorney for the seller must be in the form of a notarial deed, while the power of attorney for the buyer may be in the form of a deed under hand (Vidyattama et al., 2017; Badrudin & Siregar, 2015). The documents to be submitted by the seller to the *PPAT* for the preparation of the sale and purchase deed include a copy of the national identity card (*KTP*), a copy of the family card, a marriage certificate, and a tax payable notification letter (*SPPT*) for land and building taxes (Sjarif, 2026; Syah et al., 2025). The documents to be submitted by the buyer include a copy of the national identity card (*KTP*), a copy of the family card, and a marriage certificate. In Indonesia, the parties to a land sale and purchase transaction are generally required to pay both the seller's tax and the buyer's tax, as stipulated in Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning the Duty on the Acquisition of Land and Building Rights.

In the context of national development, taxation serves as one of the primary instruments for achieving regional autonomy and stimulating economic growth, with the ultimate aim of improving public welfare (Prayoga & Hartono, 2024). According to Soeparman Soemahamidjaja, tax is a mandatory contribution, in the form of money or goods, collected by the authorities based on legal norms to cover the costs of producing collective goods and services for the public welfare. Since the enactment of the regional government laws — namely Law No. 22 of 1999 *jo.* Law No. 32 of 2004 *jo.* Law No. 12 of 2008 *jo.* Law No. 23 of 2014, as last amended by Law No. 9 of 2015 concerning Regional Government — regional authority in fiscal matters has been exercised through the collection of regional revenues, including regional taxes, as stipulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. The law mandates that one type of district/city tax is the Land and Building Acquisition Duty (*BPHTB*), which uses the Tax Object Acquisition Value (*NPOP*) as the basis for imposing the duty (Rizqiyanto et al., 2025; Syafiq, 2024).

In general, taxes in Indonesia can be classified into two categories based on the collecting institution: central taxes and regional taxes (Winarno & Priyono, 2024; Trawocoadji, 2023). Central taxes are collected by the central government, with implementation carried out by the Ministry of Finance *cq.* the Directorate General of Taxes, and their proceeds are incorporated into the State Revenue and Expenditure Budget (*APBN*), with income tax being a primary example. Regional taxes, on the other hand, are compulsory contributions owed by individuals or entities, enforced by law without the provision of direct compensation, and used to fund regional needs for the greatest possible prosperity of the people (Sinaga, 2018).

Based on Article 2 of Government Regulation Number 34 of 2016, the general income tax rate applicable to the transfer of land and building rights is 2.5% of the transfer value; 1% for simple houses and simple flat units transferred by taxpayers whose primary business involves the transfer of land and/or building rights; and 0% for transfers to the Government, state-owned enterprises (*BUMN*) receiving special assignments from the Government, or regional government-owned enterprises (*BUMD*) receiving special assignments from the

Regional Head, as referred to in the law governing land procurement for public interest. With respect to *BPHTB*, Article 88 of Law Number 28 of 2009 stipulates that the *BPHTB* rate is determined through regional regulations, at a maximum of 5% of the Tax Object Acquisition Value (*NPOP*).

The NJOP or *NPOP* is reduced by the Non-Taxable Acquisition Value (*NPOPTKP*), set at a minimum of sixty million rupiah per taxpayer, as regulated by regional regulations, which may result in variations in the *NPOPTKP* nominal value across different regions (Arofah et al., 2025). Based on information gathered by the author from individuals involved in land sale and purchase transactions, the practice of *BPHTB* payment in Tuban Regency is not in accordance with the principle of legal certainty, and a contradiction exists between Article 12 paragraph (2) letter a of Regional Regulation Number 8 of 2023 and the legal reality in the field (Arifin, 2025; Suparto et al., 2024). Pursuant to that provision, the *NPOP* for *BPHTB* purposes should be based on the transaction value when land and/or buildings are acquired through sale and purchase. However, in practice, the *NPOP* for all land acquisitions is determined based on a market value set by *BPKAD*, equivalent to three times the NJOP (Mahdar et al., 2025). This results in an inflated *BPHTB* liability that does not reflect the actual transaction value, creating inconsistency in the determination of taxpayers' obligations (Nursyafitri & Sudiro, 2024).

The urgency of this research is underscored by preliminary observations and information gathered from community members involved in land transactions in Tuban Regency. Initial findings indicate a significant discrepancy between the normative stipulation in Article 12 paragraph (2) of Tuban Regency Regional Regulation Number 8 of 2023 which states that the *NPOP* for sale and purchase transactions should be the transaction price and the actual practice at the Regional Financial and Asset Management Agency (*BPKAD*). In practice, the *NPOP* for imposing *BPHTB* is frequently based on a market value determined by *BPKAD*, which may be as high as three times the Tax Object Sales Value (NJOP). This practice not only inflates the tax burden on buyers but also creates significant legal uncertainty, as taxpayers are unable to definitively calculate their tax liability. This situation potentially violates the fundamental principle of legal certainty in taxation, which Adam Smith argued is even more critical than justice itself, as a system with certainty even if unjust is preferable to a just system without it (Smith, 1776). Therefore, a systematic investigation is urgently needed to uncover the root causes, manifestations, and consequences of this normative-practical dissonance.

This research therefore aims to achieve two primary objectives: first, to analyze and describe the actual practice of *BPHTB* payment for land buyers in Tuban Regency under the framework of Regional Regulation Number 8 of 2023; and second, to identify and explain the legal basis and actual mechanisms of *BPHTB* collection as implemented by the Tuban Regency Government through *BPKAD*. The novelty of this study lies in its empirical legal approach, which directly confronts the "law in books" with the "law in action," moving beyond doctrinal analysis to provide a grounded account of how a regional tax regulation is implemented in practice, and highlighting the tensions among revenue targets, administrative discretion, and taxpayer rights. The benefits of this research are twofold: academically, it contributes to the literature on regional taxation and legal effectiveness; practically, it provides critical insights and recommendations for the Tuban Regency Government particularly *BPKAD* to align its practices with the principle of legal certainty and to improve the fairness and transparency of its *BPHTB* collection system.

The purpose of this study is to analyze the practice of paying the Land and Building Acquisition Duty (*BPHTB*) for land buyers in Tuban Regency based on Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies, and to identify the legal basis and mechanism for collecting *BPHTB* as implemented by the Tuban Regency Government through the Regional Financial and Asset Management Agency (*BPKAD*). Specifically, this study aims to uncover discrepancies between the normative provisions of the Regional Regulation which stipulates that the Tax Object Acquisition Value (*NPOP*) should be based on the transaction price and the practice in the field, which predominantly uses market value. Through an empirical juridical approach, this study seeks to provide a clear account of the implementation of *BPHTB* collection, examine the impact of this practice on legal certainty for taxpayers, and formulate recommendations to align practice with applicable laws and regulations in order to ensure justice and legal effectiveness.

METHOD

Scientific research, in order to be systematic and rational, requires a method appropriate to the object under study, as a method constitutes the procedure or means by which optimal results in research are obtained. The approaches applied in this study are as follows:

- a. The juridical sociological approach is carried out by examining legal reality as it exists in practice in the field. This approach observes how law operates within social interactions in society, and also serves to identify and clarify findings from non-legal materials for research purposes. This research is conducted directly in the field to ascertain the problems that actually occur, which are then examined in relation to applicable laws and regulations and existing legal theories.
- b. The conceptual approach is employed to examine and analyze the legal concepts relevant to the regulatory framework under study. This approach is directed at identifying and establishing certain legal concepts by tracing the principles and views of existing legal scholars, with a view to arriving at well-grounded legal interpretations.

After both primary and secondary data were successfully collected, the author conducted data analysis. The data analysis employed in this study is qualitative descriptive analysis, whereby the provisions of applicable regulations are associated with the issues and realities found in the community, and conclusions are drawn through observation and field data collection. The data obtained are then analyzed to produce evidence-based conclusions

RESULT AND DISCUSSION

Overview of Research Locations

Overview of Tuban Regency

Tuban Regency, part of East Java Province, is a historic city, also the gateway of East Java Province from the direction of Central Java Province. In addition, it is located on the Jaur Pantura track of Java Island, located at the Westernmost Tip of East Java Province.

a) Geographically

Tuban Regency is a regency located in East Java Province. The Astronomical position is located at 111.30' - 112.35 East Longitude (BT) and 6.40' - 7.18' South Latitude (LS). The land area is 1,839.94 km², the sea area is 22,608 km². The length of the beach is estimated to be 65 km.

b) Administratively

Tuban Regency is one of the 38 Regencies and Cities in the administrative area of East Java Province. The Tuban Regency area is located on the north coast (Pantura) of Java Island. Its area is 1,904.70 km² and the length of the beach reaches 65 km. The residents of Tuban Regency earn their livelihood from farming or working in agriculture while the rest are fishermen, trade, factory workers and civil servants.

c) Overview of the Regional Revenue, Financial and Asset Management Agency of Tuban Regency

The Regional Revenue, Financial and Asset Management Agency or abbreviated as BPKAD is administratively appointed by the Tuban Regency government to carry out services and consultations related to regional tax payments, including: Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Non-Metallic Mineral and Rock Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Land and Building Tax, Rural and Urban (PBB-P2), Land and Building Rights Acquisition Duty.

***BPHTB* Tax Payment Practices for Land Buyers Based on Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies**

Taxes are one of the vital sources of state revenue to support the development and provision of various public services. In Indonesia, the tax system is based on the Tax Law which regulates the different types of taxes that must be paid by citizens and business entities.

Land and or Building Rights Acquisition Duty (*BPHTB*) is a tax imposed on the acquisition of land and or building rights. The provisions of the Land and Building Rights Acquisition Duty Law (*BPHTB*) stipulate that officials authorized to ratify an acquisition of land and building rights, namely notaries/PPATs, auction officials, and land officials, can only sign the deed/auction minutes/decreed granting land rights after the party who obtained the land and building rights (who are taxpayers) submitted proof of payment of the outstanding Land and Building Rights Acquisition Duty (*BPHTB*). This makes the Land and Building Rights Acquisition Fee (*BPHTB*) important in a transaction of land and building rights development. In article 2 of the Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies, the types of taxes include *BPHTB* taxes.

Based on the Regulation of the Regent of Tuban Number 40 of 2023 concerning the Implementation of Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies in the Field of Regional Taxes, the Land and Building Rights Acquisition Duty, hereinafter abbreviated as *BPHTB*, is a Tax on the acquisition of land and/or building rights. Acquisition of Rights to Land and/or Buildings is an act or legal event that results in the acquisition of rights to land and/or buildings by individuals or entities. The right to land and/or buildings is the right to land, including the right to management, along with buildings on it, as referred to in the law in the field of land and buildings.

The object of *BPHTB* is the Acquisition of Rights to Land and/or Buildings. The acquisition of Land and/or Building Rights includes:

d) Transfer of rights due to:

Buying and selling;

1. Exchange;
2. grants;

3. Will grants;
4. inheritance;
5. Income in a company or other legal entity;
6. separation of rights resulting in transition;
- e) Appointment of the buyer in the auction;
 1. Implementation of judges' decisions that have permanent legal force;
 2. Merger of businesses;
 3. business merger;
 4. business expansion; or
 5. Gifts.

It is explained in article 11 of the Tuban Regency Regional Regulation concerning the Implementation of Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies in the Field of Regional Taxes *BPHTB* Tax Subjects, namely individuals or entities that obtain Rights to Land and/or Buildings. The basis for the imposition of *BPHTB* itself is the value of the acquisition of tax objects as stipulated in the laws and regulations governing regional taxes and levies.

Furthermore, in article 12 paragraph 2 of the Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies in the Field of Regional Taxes, the value of obtaining tax objects is determined as follows:

1. Transaction price for buying and selling;
2. market value for exchange, grants, wills, inheritances, income in companies or other legal entities, separation of rights resulting in a transfer, transfer of rights due to the implementation of a judge's decision that has permanent legal force, granting new rights to land as a continuation of the relinquishment, granting new rights to land outside the relinquishment, business merger, business merger, business expansion, and prizes; an
3. The transaction price listed in the auction minutes for the appointment of the buyer in the auction.

In the event that the value of the acquisition of the tax object is unknown or lower than the NJOP used in the imposition of land and building tax in the year of acquisition, the basis for the imposition of *BPHTB* used is the NJOP used in the imposition of land and building tax in the year of acquisition. For the amount to be paid by the taxpayer the amount of the acquisition value of non-taxable tax objects (*NPOPTKP*) is set at Rp 80,000,000.00 (eighty million rupiah) for the acquisition of the taxpayer's first right in the area where *BPHTB* is payable. If the acquisition of rights due to the grant of a will or inheritance received by an individual who is still in a blood family relationship in a straight line of one degree upwards or one degree downwards with the grantor of the will or heirs, including the husband/wife, the value of the acquisition of non-taxable tax objects is set at Rp300,000,000.00 (three hundred million rupiah).

Then in article 13 of the Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies in the Regional Tax Sector, it is clearly explained that the *BPHTB* rate is set at 5% (five percent). The principal amount of *BPHTB* payable is calculated by multiplying the basis for imposing *BPHTB* after subtracting the acquisition value of non-taxable tax objects by the *BPHTB* rate

$$BPHTB = NPOP - NPOPTKP \times 5\% = BPHTB \text{ Tax Payable}$$

Assuming that X buys land at a price of Rp. 500,000,000.00, (five hundred million rupiah), then the *BPHTB* tax payable that must be paid is:

$$500,000,000.00 - 80,000,000.00 \times 5\% = 21,000,000.00$$

So the tax payable that must be paid by A is 21,000,000.00 (two recovers one million rupiah)

The practice of paying *BPHTB* taxes in article 127 of the Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies, Taxpayers can submit objections to the Regent or Appointed Officials against SPPT, SKPD, SKPDKB, SKPDKBT, SKPDLB, SKPDN, or deduction or collection by a third party.

Objections can be submitted in writing in Indonesian by stating the amount of Tax payable or the amount of Tax deducted or collected, based on the calculation of the Taxpayer, accompanied by a clear reason. The submission of objections is submitted within a maximum period of 3 (three) months from the date of the SPPT, SKPDD, SKPDKB, SKPDKBT, SKPDLB, or SKPDN is sent or the date of withholding or collection, unless the Taxpayer can show that the period cannot be fulfilled due to force majeure, for example:

- 1) natural disasters;
- 2) fire;
- 3) mass riots or riots;
- 4) disease outbreaks; and/or
- 5) other circumstances based on the consideration of the Regent.

Objections can be filed if the Taxpayer has paid the Tax payable in SPPT, SKPD, SKPDKB, SKPDKBT, SKPDLB, SKPDN, or withholding or collection by a third party in an amount that has been approved by the Taxpayer. Taxpayers who file objections, within the period of repayment of the amount of Tax that has not been paid at the time of filing the objection is deferred up to 1 (one) month from the date of issuance of the Objection Decree.

After the taxpayer submits an objection to payment, the Regent or the appointed Official will give a decision on the objection submitted by the Taxpayer within a maximum period of 12 (twelve) months from the date the objection letter is received. The Decree of the Regent or Appointed Official on the objection can be in the form of:

- a. receive all in the event that the tax payable based on the results of the research is the same as the tax payable according to the taxpayer;
- b. receive part in the event of Tax payable based on the results of research partly equal to Tax payable according to Taxpayer;
- c. reject in the event that the Tax payable based on the results of the research is the same as the Tax payable in the decision letter/stipulation submitted by the Taxpayer; or
- d. increase the amount of Tax payable in the event that the Tax payable based on the results of the research is greater than the Tax payable in the decision letter / stipulation submitted by the Taxpayer.
- e. Then if within the above period of time the Regent or the appointed Official does not give a decision, the objection submitted is considered accepted.

Legal basis for *BPHTB* tax collection applicable in Tuban Regency through the Regional Revenue, Financial and Asset Management Agency of Tuban Regency

Based on article 1 number 41 of Law 28 of 2009 concerning Regional Taxes and Regional Levies, *BPHTB* is a tax on the acquisition of land and/or building rights. Acquisition of Land and/or Building Rights is a legal act or event that results in the acquisition of land and/or building rights by individuals or entities. Meanwhile, Land and/or Building Rights are rights to land, including management rights, along with buildings on them, as referred to in the law in the field of land and buildings.

BPHTB was previously a type of central tax, but after the existence of Law Number 28 of 2009, it is a type of regional tax. This is certainly one of the regional revenues for the acceleration and development of economic growth in the region. Based on article 85 of Law Number 28 of 2009, the Tax Object of Land and Building Rights Acquisition Tax is the Acquisition of Land and/or Building Rights. These acquisitions can be from grants, waqf, inheritances, exchanges, purchase appointments in auctions and one of them is buying and selling. The Subject and Taxpayer of the Land and Building Rights Acquisition Duty are individuals or entities that obtain the Rights to Land and/or Buildings.

In this regard, the buyer of land or land and buildings, both private or corporate, is obliged to pay *BPHTB*. The Land and Building Rights Acquisition Duty Rate is determined by Regional Regulations. However, in accordance with article 88 of Law Number 28 of 2009, the Tariff of Land and Building Rights Acquisition Duty is set at a maximum of 5% (five percent). In accordance with article 88 of Law Number 28 of 2009, the local government of Tuban district collects a *BPHTB* tax of 5% in accordance with article 13 of Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies. The principal amount of the Land and Building Rights Acquisition Duty payable is calculated by multiplying the rate by the Acquisition Value of Tax Objects (*NPOP*) after deducting the Acquisition Value of Non-Taxable Tax Objects (*NPOPTKP*). *NPOPTKP* is the value of *NPOP* deduction before being subject to *BPHTB* tariffs. The amount of *NPOPTKP* is determined by Regional Regulations. However, in accordance with article 87 paragraph 4 of Law Number 28 of 2009, the amount of Acquisition Value of Non-Taxable Tax Objects is set at a minimum of Rp60,000,000.00 (sixty million rupiah) for each Taxpayer.

The mechanism for paying *BPHTB* tax in Tuban Regency is as follows:

- 1) Mandatory registration of PBB-P2 and/or PBB-P2 Objects, must be carried out by every Tax Subject or Individual Taxpayer or Agency that owns, controls and/or utilizes land and/or buildings, to the Regional Government through BPKPAD.
- 2) Registration as intended in paragraph (1) by attaching the required documents which can be done electronically through the portal/page BPKPAD.

Required documents consist of:

application form;

- a) SPOP and/or LSPOP
- b) documents related to the data of the Tax Subject or Taxpayer;
- c) documents related to Tax Object data;
- d) documents related to ownership data; and documents proving the control and/or use of the Earth and/or the Building and/or other supporting documents.

- 1) Mandatory Registration of PBB-P2 and/or PBB-P2 Objects includes:
 1. registration of the new PBB-P2 Mandatory and PBB-P2 Objects, namely activities to register PBB-P2 Mandatory and PBB-P2 Objects that have not been recorded in the Regional Tax Administration System; or registration of PBB-P2 Mandatory Data Update and/or PBB-P2 Objects, which is an activity to obtain, collect, complete, update and administer PBBP2 Mandatory data and/or PBB-P2 Object data that has been recorded in the Regional tax administration system.
 2. In the event that the Taxpayer makes *BPHTB* payments and deposits, the *BPHTB* SSPD document is equated as SPOP and/or LSPOP as referred to in paragraph (3) b and is used as the basis for updating the PBB-P2 Object.
 3. In the event that the Taxpayer does not register as intended in paragraph (1), the Head of BPKPAD may issue SKPD or other documents that are equivalent to the PBB-P2 payable by position based on data obtained or owned by the Regional Government.
 4. Submission of SPOP and LSPOP can be done by taking, filling out and returning to BPKPAD
 5. Submission of SPOP and LSPOP is done electronically through the BPKPAD portal/page.
 6. Taxpayers fill out the SPOP and LSPOP forms which are an inseparable part which includes:
 - a. data on the location of tax objects;
 - b. tax subject data; and
 - c. Land and/or building data.

The form as intended in paragraph (1) must be filled out clearly, correctly and completely and signed by the Taxpayer. Filling out SPOP and LSPOP that is unclear, incorrect, incomplete and not signed by the Taxpayer as intended in paragraph (2), is considered not to be submitted back to BPKPAD.

In the *BPHTB* collection system, the Tuban Regency government through BPKAD uses the Principle of Self-Assessment System, which is a tax collection system that is carried out personally in which the taxpayer himself does his own registration, his own tax calculation, to the payment of his own taxes to government agencies, which in this case is BPKAD Tuban Regency. At the next stage, the taxpayer submits the SSPD that has been paid to BPKAD to be verified and validated by the BPKAD team. After verification and validation by the BPKAD team, if the tax payable paid by the taxpayer turns out to be overpaid, the overpayment will be returned to the taxpayer. However, if the outstanding tax paid by the taxpayer is underpaid, a bill will be issued to the taxpayer. After the *BPHTB* payment is completed, the taxpayer forwards it to PPAT for AJB signing. However, in practice, taxpayers ask for PPAT's assistance to calculate their taxpayers owe as well as make AJB.

Before discussing the results of this research, the author will briefly describe some of the field facts that will later be made into legal facts that occur in the field for the author to then compare with the regulations that apply to the Tuban Regency area.

The first was in 1998 Mr. Tohar bought and sold 6,944 square meters of land at a price of Rp. 30,000,000 under his hands. Then in 2022, Mr. Tohar will only register his land with BPKAD to get a valid certificate of ownership. In the process of registering the land, of course, Mr. Tohar must pay Mr. *BPHTB* first to subsequently issue an AJB by PPAT, in this *BPHTB*

payment, Mr. Tohar feels objection because he has to pay *BPHTB* tax of Rp. 36,000,000 (thirty million rupiah) the amount of this tax is taken by BPKAD from the amount of the market price in the area. Then Mr. Tohar filed an objection to BPKAD regarding the amount of *BPHTB* tax that had to be paid, in the end Mr. Tihar was subject to *BPHTB* tax of RP. 3,000,000 (three million rupiah).

The second is the case of Mrs. Liswati, in this case it is actually the same. Mrs. Liswati conducted a land sale and purchase transaction in 2003 covering an area of 12,903,000 square meters at a price of 100,000,000 (one hundred million rupiah), in 2022 Mrs. Liswati will register the land independently, which must pass the payment of *BPHTB* tax. The *BPHTB* tax that must be paid by Mrs. Liswati is 30,150,000 (thirty million one hundred and fifty thousand rupiah) after Mrs. Liswati felt that the *BPHTB* tax that had to be paid was too expensive, Mrs. Liswati filed an objection to BPKAD which then the *BPHTB* tax that had to be paid by Mrs. Liswati was 5,000,000 (five million rupiah)

Lastly, there is Mrs. Chuzanah who bought and sold land in 2021 and was registered in the same year. He used the services of a notary to register his land, for the payment of the amount of *BPHTB* on the land of Chuzanah's mother, it turned out that the *NPOP* used was the market price, not the transaction price of the land. Which is 3x the market value of *NJOP*. In the legal reality in the field, the principle of the Self-Assessment System is not applied purely, meaning that in the collection of *BPHTB* taxes in Tuban Regency, the principle of the Self-Assessment System has been running but is not perfectly running and not purely applied as stated by BPKAD in an interview session with the author. This is characterized by the use of Market Prices being more dominant than the Transaction Price in *BPHTB* Taxes.

The Tuban Regency Government through BPKAD uses a self-assessment system in tax collection, but after the tax is calculated by the taxpayer, there is still BPKAD intervention in determining the amount of tax that must be paid. This is because there is no definitive determination of *NPOP* for taxpayers. Then what if the land purchase and sale transaction occurred in 1998 under the hands of the new landowner in 2024. This kind of thing happens a lot in the people of Tuban Regency. This makes the author consider that the regional regulation must be clearly explained how to regulate the challenge of *BPHTB* tax payments and the exact amount of *NPOP*. Meanwhile, as is known, the determination of *NPOP* is from multiplying the area of the land plot by the transaction price agreed by the parties between the seller and the buyer.

The imposition of *BPHTB* tax in the Tuban Regency area, in addition to the sale and purchase transactions used is the market value, if the acquisition of land and or buildings is from buying and selling, the *NPOP* used is the transaction value. If in addition to buying and selling such as inheritances and also *NPOP* grants that are used is the market value in the area. *BPHTB* in terms of buying and selling land and or buildings in Tuban Regency is calculated based on transaction prices and market prices. The transaction price is still recognized and used by BPKAD Tuban Regency, in the sense that if the buyer and seller agree on a certain price for the process of buying and selling land and buildings, after that BPKAD researches and conducts a survey related to the object of *BPHTB*, if the price proposed by the buyer and seller is approved by BPKAD, then the price is used as the basis for the imposition of *BPHTB*. However, if the price proposed by the buyer and seller is not approved by BPKAD, it will be replaced with the market price set in the *BPHTB* verification process.

In this case, the collection of *BPHTB* in Tuban Regency is more dominant based on the global market price in the local location. This market price will be the basis for calculating the value of this *BPHTB* tax. This Market Price is a price that is researched and surveyed based on the history of buying and selling land in the area by the BPKAD of Tuban Regency. If this price is approved by the BPKAD of Tuban Regency, then the price value is used instead of the Transaction price, in the calculation of *BPHTB* tax.

Furthermore, the legal basis used in the imposition of *BPHTB* on the Tuban Regency Government through BPKAD includes:

- a. Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments
- b. Tuban Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies
- c. Tuban Regent Regulation Number 40 of 2023 concerning the Implementation of Regional Regulation Number 8 of 2023

In the Tuban Regency area, *BPHTB* tax payments are registered online through the portal provided by BPKAD on the page, BPKAD presents *NPOP* according to the market price value where the market price value is a suggestion or global market value obtained from previous *BPHTB* transaction records.

After the issuance of the SSPD, BPKAD will verify the data and location of the land in real terms to then issue overpayment/underpayment to taxpayers. From this verification and validation, it may be that the *NPOP* is higher (if the land or building is located near the highway) which will automatically be issued less or lower than the market price (if the land or building has difficult access or entrance to the alley) which will automatically be issued overpaid.

In practice, the Tuban Regency Government through BPKAD has 2 options in determining *NPOP*, namely:

- a. Market Value
- b) 2.NJOP compliant

In the case study conducted by the author here, there was a discovery that Mr. Tohar carried out a transaction of buying and selling land covering an area of 1200 square meters at a price in 1998 under his hand and then he only registered his land in 2022. The BPKAD *NPOP* imposed on Tohar is according to the transaction value taken globally from the price of land transactions in the local area, which is 603,000 and in that area, there has never been a land buying and selling transaction, even though there are sales and purchase transactions carried out under the hand. This means that land in the area has never been registered, except through PTSL. Then BPKAD conducted a survey in the area which in the end BPKAD determined the *NPOP* according to the NJOP.

In this study, the author had the opportunity to interview a notary / PPAT in Tuban Regency, namely Mr. Adi Wahyu Winoto, S.H., M.Kn notary / PPAT in Tuban Regency. In his statement when the writer interviewed the Tuban Regency Government to set *NPOP* based on market value only, this is one of the efforts to increase the Tuban Regency APBD. This was revealed by one of the Staff at the Tuban Regency Regional Government during a meeting with Notary Adi at the BPKAD office. Even Mr. Adi previously said that Regional Regulation

Number 8 of 2023 contradicts Article 46 paragraph 2 of Law Number 1 of 2022 where the *NPOP* for buying and selling is the transaction price and not the market value.

From here, the author assesses that first, there are practices that are not in line with the norms that apply in the Tuban Regency area regarding the payment of *BPHTB* taxes. Between these inappropriate norms and practices in the field, it will result in no legal certainty for taxpayers to pay their taxes. In the sense that taxpayers will have difficulty calculating and analyzing how much tax must be paid definitively even though in principle taxes must be in accordance with the principles of taxation, including the principle of certainty, namely taxes are not determined arbitrarily, on the contrary, taxes must be clear to taxpayers and the entire community. How much to pay, when to pay, and how to pay it. Because it is from this legal certainty that justice will later be born, even according to Adam Smith, legal certainty is more important than justice. So, a system that has been designed according to the principle of justice, if it is not certain, can be unfair.

That if the foundation of the Tuban Regency government through the Regional Revenue, Financial Management and Assets Agency (BPKAD) uses the amount of land value when transactions are carried out to determine the amount of tax for taxpayers, it will certainly continue to be a polemic, because many of the majority of Tuban people have been buying land for a long time or even decades, but in practice they will only register the land and only pay the tax on land purchase transactions will be made. In fact, the Regional Revenue, Financial and Asset Management Agency (BPKAD) itself always applies the nominal land to the latest land price conditions so that this causes polemics and when there are objections, there is an appeal so that this also does not provide a solution. Therefore, there must be legal certainty regarding the imposition of taxes in accordance with the principle of creating a regulation, none other than to achieve justice.

What is interesting here is that with the practice of paying *BPHTB* taxes, the community considers the taxes that must be paid too high and feel reluctant to register their land because they have to pay high taxes with a series of complicated processes according to the community. In fact, the UUPA itself mandates to immediately register the land so that it has strong evidence of the ownership of the land. If you look at some of the cases that the author has researched, in this case this tax payment seems to be a moment for the government and/or appointed officials to play the determination of the amount of tax under the pretext of increasing the APBD. Isn't one of the functions of taxes itself for the welfare of the community? But in reality, the public feels the opposite, this is due to the lack of legal effectiveness. In fact, when viewed from the principles and principles of taxation, the payment of tax taxes must be in accordance with the principle of legal certainty which will later uphold justice. According to Hans The effectiveness of the law itself means that everyone must comply with and apply legal norms, that people must really act according to legal norms, meaning that existing rules must be obeyed and those norms are really applied. Because the purpose of the law itself is to achieve peace by realizing certainty and justice. According to the author, the existence of norms or rules is as an instrument for the ruler for how the wheels of government are run. The function of the rules themselves will depend greatly on how the goals of the government organizers are. If the rules are implemented properly, the content of the rules will be achieved and vice versa. In general, the regulations made by the government are to regulate society, as a regulator, of course, the rules

will attract each other from various interests of individuals, racial groups and groups in society by providing guarantees of legal certainty and also justice in various aspects.

The function of the rule is also a limitation of power, which means limiting the power possessed by authorized officials to avoid abuse of their pre-village, because without clear rules, it is possible to open up opportunities for abuse of power and authority without heeding the interests and welfare of the community. The Tuban Regency Government here, in determining the amount of value that will be used for the basis for *BPHTB* calculation, can coordinate between agencies related to land and buildings, in this case, between the Regional Revenue, Financial and Asset Management Agency (BPKAD) and the Tuban District Land Office. In this case, the Regional Revenue, Financial and Asset Management Agency (BPKAD) has a value determination that is made and used to calculate the PBB, namely with the Selling Value of Land and Building Tax Objects (NJOP PBB), while the Tuban Regency Land Office has a value determination that is made and used to calculate the Non-Tax State Revenue (PNBP) for each land registration. With this collaboration, it is hoped that the most appropriate value can be taken as the basis for *BPHTB* calculation. Meanwhile, the transaction value of the building can be based on the NJOP value of the building contained in the SPPT PBB concerned or a separate calculation and assessment is held.

However, what later became a polemic was the absence of a legal umbrella that was the basis for determining the value. So according to the author, as a legal basis to determine the amount of value that will be used as a *BPHTB* calculation, it can be determined by each Regional Government, the author feels the need for changes in applicable rules or norms, including Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Government, especially article 46 and Tuban Regency Regional Government Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies especially article 12 which reads that, the basis for the imposition of Land and Building Rights Acquisition Duty is the Acquisition Value of Tax Objects. Meanwhile, the Acquisition Value of Tax Objects for buying and selling is the transaction price. Perhaps from the phrase of the article it can be changed regarding the determination of *NPOP* there is a policy related to the amount of *NPOP* as the basis for *BPHTB* calculation that if the land and buildings are acquired from buying and selling, a study can be carried out first through the location and geographical conditions of the location of the existing land and buildings.

CONCLUSION

The legal basis for *BPHTB* tax collection is Regional Regulation Number 8 of 2023 concerning regional taxes and regional levies. The *BPHTB* payment process is conducted online through the portal provided by BPKAD, where the page displays the *NPOP* based on market value. This market value is derived from global market price suggestions and *BPHTB* transaction records, which are subsequently verified by BPKAD to determine any underpayment or overpayment. Although a self-assessment system is applied in principle, in practice, it is not fully implemented. Consequently, there appears to be a lack of legal certainty and ineffective enforcement of local regulations, leaving taxpayers unclear about the exact amount they must pay. Juridically and normatively, *BPHTB* tax payments for land buyers and sellers under Tuban Regency Regional Regulation Number 8 of 2023 are based on the *NPOP*, which is determined as the transaction price. For the acquisition of rights, the *NPOP* is based

on the market value and, if applicable, auction prices. In practice, however, the *NPOP* for *BPHTB* is still determined by BPKAD through field surveys. The *BPHTB* tariff is set at 5% (five percent) according to Regional Regulation Number 8 of 2023.

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