



Reconstruction of BPHTB Payment Arrangements in the Process of Buying and Buying Rights to Land and/or Buildings Linked to the Authenticity of PPAT Deeds

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Abstract - The research focuses on the normative discrepancy between Article 90 and Article 91 of the Regional Levies and Taxes Law's first paragraph, particularly concerning the timing of payments for the Building and Land Acquisition Duty of Right (BPHTB/ The validity of sales and buy contracts signed by land deed officials (PPAT/Pejabat Pembuat Akta Tanah) and Bea Perolehan Hak atas Tanah dan Bangunan. This investigation raises several legal questions: (1) the legal rules governing BPHTB payments during land and/or building transactions; (2) the underlying philosophy of BPHTB in this context; and (3) strategies for reconstructing BPHTB payment arrangements within this legal framework. Employing a normative legal research approach, the study finds that *Pancasila* and the Republic of Indonesia's 1945 Constitution provide a conceptual framework for BPHTB in land and building transactions, aiming to boost regional income and enhance payment effectiveness. As per the General Explanation of the Local Taxes and Levies (PDRD/ Pajak Daerah dan Retribusi Daerah) Law, BPHTB payments are required before PPAT drafts a sale and purchase deed. However, conflicts arise among the PDRD Law's Article 90, Paragraph (1) Letter a, and Article 91, Paragraph (1). While Article 90 establishes the date for BPHTB payments, Article 91 mandates payment before finalizing sale and purchase agreements. The research proposes amendments to Article 91 to align with Article 90, ensuring consistency in BPHTB payment processes. Nonetheless, PPAT remains responsible for ensuring BPHTB payment compliance to uphold buyers' obligations and avoid deed invalidation. An innovative aspect of this study involves reconstructing Article 91 to harmonize with Article 90 of the PDRD Law.

Keywords: BPHTB Payments, Legal Framework, Normative Discrepancy, Regional Levies and Taxes Law, Sale and Purchase Agreements

I. INTRODUCTION

Associated taxes, which include value-added tax, the Land and Building Acquisition Duty of Right (BPHTB/Bea Perolehan Hak atas Tanah dan Bangunan), as well as income tax, play a crucial role in various property transactions. Among these, the *BPHTB* levy specifically applies when acquiring land or building rights. This levy comes into play when an individual or organization seeks ownership of building and land rights through legal procedures (Diana & Setiawati, 2009). In some cases, this may involve issuing new rights or transferring existing ones to gain access to structures and land. The projected land's transaction value and/or building rights serve as the foundation for calculating BPHTB. Therefore, understanding the intricacies of *BPHTB* is essential for individuals and organizations involved in property transactions, as it not only impacts financial considerations but also ensures compliance with

legal requirements. Additionally, navigating the complexities of *BPHTB* requires a comprehensive understanding of property laws and regulations, as well as diligent attention to detail during the transaction process. By adhering to these guidelines and seeking professional assistance when necessary, parties involved in property transactions can effectively manage and mitigate the associated tax implications while ensuring legal compliance and smooth transaction processes.

The Local Tax and Retribution (*PDRD/Pajak Daerah dan Retribusi Daerah*) Law, commonly known as Law Number 28 of 2009, was passed in 2009 and addresses municipal taxes and levies. According to the *PDRD* Law, *BPHTB* is a valid regional tax that needs to be managed locally. Every time the buyer and seller are obligated by law to pay taxes, and the rights to real estate or buildings are transferred. There is tax on the buyer in the form of *BPHTB*. When it comes to buying and selling land, *BPHTB* has close relationships with both sellers and purchasers. Article 86, paragraph (1) of the *PDRD* Law states that individuals or groups who obtain the right to land and/or buildings are liable to the *BPHTB* tax (Undang-Undang (UU) Nomor 28 Tahun 2009 Tentang Pajak Daerah dan Retribusi Daerah, 2009).

Significant legal concerns are raised by the timeliness of *BPHTB* payments and the legitimacy of sale and purchase deeds signed by property deed authority, as the study by (Murni, 2021). In real estate transactions, the property deed authority (*PPAT*) starts preparing a new agreement for the sale and purchase of land as soon as the buyer shows proof of *BPHTB* payment. An essential step in the transaction process is this agreement. *PPAT* is legally prohibited from completing the sale and buy transaction in the absence of documentation of *BPHTB* payment. The *PDRD* Law's Article 90, Paragraph 1, Letter A states that the date the deed is issued and signed determines the tax liability for purchasing land and/or building rights.

However, due to regulatory rules outlined in The *PDRD* Law's Article 90, Paragraph 1, Letter A, and Article 91, Paragraph 1, prospective property buyers are hesitant to pay *BPHTB* before *PPAT* prepares the sale and acquisition document. Conversely, *PPAT* is unwilling to sign the contract for acquiring and transferring land rights until it receives confirmation of *BPHTB* payment from the prospective buyer. This creates a dilemma where neither party is willing to proceed until the other fulfills its obligations. Consequently, without mutual agreement and compliance with legal requirements, property transactions may not materialize. This underscores the importance of clear regulations and effective communication between parties involved in property transactions to ensure legal compliance and facilitate smooth transaction processes.

"State auctions, which violate the provisions as intended in Article 91 paragraph (1) and paragraph (2) are subject to administrative sanctions in the form of a fine of IDR 7,500,000.00 (seven million five hundred thousand rupiah) for each violation." Provision 93, Paragraph 1 of the *PDRD* Law set forth the regulations for "Land Deed Making Officials/Notaries and heads of offices in charge of services." In the event that the *PPAT* in issue violates this paragraph, the sanctions outlined in this article will come into effect. The land sale and purchase deed will become a private deed and may be void owing to its breach of Article 1320 paragraph (4) of the Civil Code (commonly referred to as the Civil Code) if it is completed before the *PPAT* deed. *BPHTB* payment is received (Fauzi, 2018).

According to the *BPHTB* collection provisions, there seems to be a disagreement between Article 90 paragraph (1) letter an as well as paragraphs (1) and (2) of Article 91 of the Law on *PDRD*. The *PDRD* Law's Article 90 Paragraph 1 Letter A specifies that the date the deed is completed and signed determines the amount of *BPHTB* tax needed for both purchasing and

selling. Meanwhile, the tax obligation is required at the moment the rights are obtained in line with *PDRD* Law Article 90, Paragraph 2. However, *PPAT*/Notaries are only permitted to issue deeds transferring ownership of land and/or structures when the taxpayer provides evidence that they have paid their taxes, as stated in the *PDRD* Law's Article 91, paragraph (1). The buyer in this instance is the taxpayer, and the *BPHTB* payment provides evidence of that payment.

Due to the aforementioned conflicting circumstances, the land rights the sale and purchase agreement created by *PPAT* would violate Article 1320, paragraph 4 of the Civil Code, making it less legitimate or perhaps null and void. This is due to the fact that *PPAT* needs proof of payment from the buyer in order to complete the sale and purchase agreement *BPHTB* at every stage of the land purchase and sale process. It makes reasonable that the new buyer is prepared to pay the land price if the sale and purchase document is already in place. However, *PPAT* will not be permitted to finalize the sale and purchase agreement if they are unable to produce documentation of *BPHTB* payment. Due to its illegal creation, the *PPAT* deed will become a private deed if the land sale and purchase deed is finished before the *BPHTB* payment is received.

The researcher is intrigued by the prospect of delving into the topic of "Reconstruction of *BPHTB* Payment Arrangements in the process of purchasing and/or selling building or land rights Linked to the Authenticity of the *PPAT* Deed" for a dissertation, building upon the background problem discussed earlier. To elucidate the nuances surrounding this subject, the following problem formulations have been formulated:

1. What constitutes the foundational principle underlying *BPHTB* concerning the acquisition and disposition of land and/or construction rights?
2. Which legislative frameworks govern the acquisition and disposition of construction rights and/or properties in the context of *BPHTB* collection?
3. How does the legal procedure for acquiring and disposing of properties and/or building rights unfold concerning the reconstruction of *BPHTB* collection arrangements?

By addressing these problem formulations, the research endeavors to shed light on the complexities inherent in the process of *BPHTB* payment arrangements within the context of property transactions, particularly in relation to the authenticity of *PPAT* deeds. These inquiries serve as a guiding framework for the comprehensive examination and analysis undertaken in this study.

II. METHOD

This study employs a particular kind of normative legal research. Legal normative analysis, which looks at the law from the inside out, focuses on legal norms. In its research strategy, normative legal research may combine two or more approaches, depending on which approach is most appropriate to answer the research problem. Among the techniques used in this research are conceptual, historical, analytical, philosophical, and statutory approaches. Legal materials can be obtained from various sources, including Legal materials, primary, secondary, and tertiary. Using literature study approaches, the legal resources required for this investigation are obtained. Additionally, the collected legal materials will be analyzed descriptively, interpretatively, evaluatively, and argumentatively in this research.

III. RESULT AND DISCUSSION

3.1 Theoretical Underproduction of *BPHTB* Collections in the Purchase and Sale of Land and/or Rights to Build

The laws governing property ownership in the country are outlined in the 1945 The 1945 Constitution of the Republic of Indonesia is another name for the Republic of Indonesian Constitution. Paragraph 3 of Article 33, makes this clear. It declares that natural resources, including land and water, are under the jurisdiction of the government and that their use is directed toward maximizing the welfare of the broader populace. Paragraph (3) of Article 1 of Law Number 5 of 1960, which addresses Basic Agrarian Law, rewords Article 33 of the Republic of Indonesia's Constitution 1945 Constitution (henceforth referred to as *UUPA*):

- 1) It is the oneness of the land; all Indonesians are united as one nation and live throughout the entirety of Indonesia.
- 2) The land, sea, and space that make up the Republic of Indonesia are all part of its national treasure; these natural resources were bestowed upon the nation by God Almighty. This includes the natural gems that can be discovered inside its boundaries.
- 3) As stated in the paragraph (2) of this article, the Indonesian people share an enduring connection with the earth, sea, and space.
- 4) The word "earth" encompasses not just the planet's surface but also its subsurface and any locations that are submerged.
- 5) In the context of water, it includes both inland and territorial seas inside Indonesia.
- 6) he region that is meant to be regarded as outer space is that which is mentioned in this article's paragraphs (4) and (5) as being above the earth and ocean.

The philosophical underpinnings of the *BPHTB* tax laws should be as follows:

- 1) The Fifth *Pancasila* Principle: Social Justice for Every Indonesian, serves as the foundation for the *BPHTB* tax laws. This is due to the regulations' goal of implementing both national economic development generally and development specifically for the people.
- 2) According to In the Republic of Indonesia, Article 23A of the 1945 Constitution states: "Levies and other coercive measures for the benefit of the state, shall be regulated by law." "Regulated by law" refers to the legal framework that limits the government's capacity to apply coercive levies, which in this case would be levies rather than other non-taxed measures.

Tax laws, like the *BPHTB* tax, which is a type of coercive levy, are essential to ensure fair and responsible revenue collection and to prevent governmental arbitrariness in tax collection. The 1945 Indonesian Constitution applies here under 28D (1), 28G (1), 28H (1), 28H (4), 28I (1), 28I paragraph (2), and 28I paragraph (4). Put another way, a number of clauses The 1945 Indonesian Constitution places a strong emphasis on the value of protecting human rights and the state's duty to do so, especially in relation to taxes.

The *BPHTB* tax is part of Indonesia's tax collection concept, which is based on the national philosophy known as *Pancasila*. The Republic of Indonesia's 1945 Constitution, Article 23A, governs the legal basis and origin of tax law in Indonesia by declaring that "taxes and state revenues are coercive for State needs based on law." "The people themselves, through the House of Representatives' mediation, shall determine how the people as a nation will live and where they will get their living expenses," the Republic of Indonesia 1945 Constitution's Article 23 declared prior to the modification." People pick their own destiny because it is also how they live. Since spending decisions have an impact on the people's right to determine their

own destiny, the House of Representatives must approve all measures that impose obligations on the people, including taxes and other levies.

The *APBD*, or the regional budget for revenue and expenditure, acknowledges that tax and levy revenues serve a limited purpose and are inadequate, especially for district and municipal areas. This is mentioned in the *PDRD* Law's General Explanation. Most of the costs associated with *APBD* are paid for by center allocation funds. Often, one cannot fully anticipate the center's allocated funds to cover all expenses related to local expenses. Despite this, the government nevertheless uses statutory regulations to encourage tax revenue. One of them is by requiring taxpayers or prospective buyers to pay the *BPHTB* prior to the Purchase and Sale Agreement Drafting Team (*PPAT*). As mentioned in the *PDRD* Law's General Explanation, which also notes that the supervisory process has been changed from repressive to preventive in order to increase the effectiveness of monitoring regional levies, this is intended to be a preventive measure. The *PDRD* Law's General Explanation explains why property rights buyers must pay *BPHTB* before *PPAT* creates a sale and purchase deed. The statute specifically states that this is done to improve the efficiency of *BPHTB* collection and raise municipal income.

3.2 The Legal Norms that *BPHTB* Collections have Set Up for the Purchase and Sale of Construction and/or Land Rights

BPHTB includes regional taxes for districts and cities. The four new tax types—the Acquisition Duty of Right, the The Rural and Urban Land and Building Tax (*PBB P2*) and the Land and Building (*BPHTB*)—are entirely under the jurisdiction of the regions. These taxes are included in the *PDRD* Law, a piece of law that also covers other municipal taxes and levies. keep your dominant position in the focal point. As previously mentioned, the *BPHTB* tax is meant to be utilized for the purchase of building rights and/or land rights, in compliance with paragraph (1) of Article 85 of the *PDRD* Law. A person or organisation can only get ownership of land and/or structures as a consequence of a legal action or other event that bestows ownership of such rights upon that party, as stated in Article 1 Number 42 of the *PDRD* Law. The article talks about how rights can be acquired through purchases and sales. This is in line with the *PDRD* Law's Article 85, paragraph 2, which specifies that buying and selling real estate is one method to get land rights.

The quantity or magnitude of the *BPHTB* in question must be ascertained before any *BPHTB* can be collected or paid for taxpayers. *BPHTB*, or the Value of Sales for Taxable Items, is imposed legally by the *PDRD* Law, Article 87, paragraph (1). This standard, which is also known as *NJOP*, establishes how much *BPHTB* is calculated or decided. The average price attained through purchases and sales is a tax object's sales value. Pricing a tax item against similar items, comparing it to its purchase value, or figuring out the sales value of a substitute tax taxi are methods used to establish the sales value of a tax item. As said by Sari Sari (2013), the Minister of Finance establishes the *NJOP* for each region after consulting with the Regent/Mayor and taking the following considerations into account: The price comparison with adjacent, comparable things that have the same function and known selling price, the new acquisition value, the average price obtained from naturally occurring purchases and sales, and the four things to take into account are the selling price of the replacement item.

Since *NJOP* influences both the quantity and the fairness and legal certainty of tax impositions, it plays a crucial role in determining *BPHTB*. To determine the amount of *NJOP*, land appraisers must understand valuation, appraisal principles, and assessment procedures. There are three primary approaches to determining *NJOP*: the revenue approach, the cost

approach, and the market data approach. Not every type of property can be evaluated simultaneously using every market data approach (Gunadi, 2004).

The *PDRD* Law's Article 87, Paragraph 1 states that *NJOB* is the cornerstone upon which *BPHTB* is carried out. *NJOB* defines this as a table that displays the parties' respective tax responsibilities as specified by local laws and legislation. The *BPHTB* rate is capped at 5% (five percent), as further explained in the following regulation, paragraph 88 (1).

In computing the tax payable on property acquisition and/or building expenses (*PDRD* Law Article 90):

- 1) The following are governed by the date the deed is created and signed: A judge's judgment is final and enforceable as of the court decision date;
- 2) Exchange;
- 3) Give;
- 4) Testamentary grant;
- 5) Passing Down;
- 6) Joining a business or other type of legal body;
- 7) Division of rights leading to transfer;
- 8) Buying and selling;
- 9) New rights being granted to property in response to previous rights being given up the ensuing are pertinent:
- 10) The day the deed is made and signed marks the beginning of a company merger;
- 11) A business consolidation happens on that date;
- 12) A business expansion happens on that date;
- 13) New rights, aside from those that are released, become effective on the date the decision letter granting those rights is issued;
- 14) An auction occurs on the date the auction winner is appointed.

This outstanding *BPHTB* needs to be reimbursed after the rights are acquired.

Article 91 of the Law on *PDRD* states that the Taxpayer may only do the following after providing proof of their tax payment:

- 1) The auction minutes for the purchase signed by the head of the office in charge of state auction services for land and/or building rights;
- 2) The deed transferring the property and/or building rights is signed by the land deed official or notary;
- 3) The head of the land office registers property rights or transfers land rights.

By the tenth day of the subsequent month, the regional head receives a report from the official land deed officials/notary and the head of the office overseeing the state auction regarding the completion of the deed or auction minutes for the acquisition of building rights and/or land services. This reporting is subject to regional regulations process (*PDRD* Law, Article 92).

3.3 Equitable Buying and Selling Process: Reconstruction of *BPHTB* Collection Arrangements in the Building and/or Land Rights

Article 90 In accordance with paragraph 1 Letter A of the *PDRD* Law, the tax due for the acquisition of land and/or building rights for sale and purchase is determined by the date the deed is created and signed. Because of the regulatory requirements specified in Articles 91 paragraph (1) and Article 90 paragraph (1) of the *PDRD* Law letter an, all prospective purchasers of property rights are hesitant to make payment to *BPHTB* prior to *PPAT* publishing a document pertaining to the sale and acquisition of land rights. However, *PPAT* will not sign

a contract acquiring and transferring land rights until it gets confirmation that the prospective buyer has paid for *BPHTB*. Another scenario is that no buyer will agree to pay the *BPHTB* before the purchase and sale agreement is created, and the *PPAT* will not proceed with the until it receives verification that the *BPHTB* payment has been received, the sale and purchase agreement there would be no land rights bought or sold in this situation.

If the *PPAT* violates It will be fined in line with Article 93 paragraph (1) of the *PDRD* Law, which addresses "Land Deed Officials/Notaries and heads of offices in charge of services." This is stated in Article 91 of the law. State auctions shall be fined IDR 7,500,000.00 (seven million five hundred thousand rupiah) administratively if they violate the rules outlined in Article 91 paragraphs (1) and (2). The *PPAT* deed will ultimately turn into a private deed because of its illegal manufacture. If the Civil Code is broken by the land sale and purchase agreement Article 1320, paragraph 4, it may even be deemed void, if it is completed before the *BPHTB* payment is received (Fauzi, 2018).

In addition to Articles 90 and 91 of the *PDRD* Law, which specify that it must be made as an official deed made by *PPAT* and that *BPHTB* must be paid before it can be finalized, this property rights Also, the buy The sale agreement must comply with Civil Code Article 1868. Government Regulation Number 24 of 2016 concerning Amendments Based on Government Regulation Number 37 of 1998 concerning Position Regulations for Officials Making Land Deeds, Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land, and Government Regulation Number 37 of 1998 concerning Regulations on the Position of Officials Making Land Deeds (henceforth referred to as PP No. 37 of 1998), shall also be observed. Registration (which is now known as PP on Land Registration).

The *PDRD* Law's Article 90, Paragraph 1, Letter An, and Article 91, Paragraphs 1 and 2 no longer meet the predetermined criteria. According to Article 90 Paragraph 1 Letter A of the *PDRD* Law, the date the deed is finalised and signed determines the amount of *BPHTB* tax that is due for both buying and selling. The *PDRD* Law's Article 90, Paragraph 2 declares that the tax requirement is due as soon as the rights are obtained. *PPAT*/Notaries, however, are only permitted to issue deeds transferring title of real estate and/or buildings in the event that the taxpayer provides the documentation outlined in *PDRD* Law Article 91, paragraph (1) evidence that they have paid their taxes. The taxpayer is the buyer in this research, and the *BPHTB* payment provides proof that taxes have been paid.

If there is no documentation of *BPHTB* payment, *PPAT* may be legally compelled by the aforementioned conflict criteria to decline to finalize the sell and buy transaction. The *PPAT* deed will be regarded as a private deed as it was produced unlawfully if the acquisition and sale of the property is completed before the *BPHTB* payment is received. The *PDRD* Law, Article 93, paragraph (1), states that "Administrative sanctions in the form of a fine of Rp. 7,500,000.00 (seven million five hundred thousand rupiah) will be imposed on those who violate the provisions intended in Article 91 paragraph (1) and paragraph (2), including Land Deed Making Officials/Notaries and heads of offices responsible for state auction services." for each violation." Moreover, *PPAT* can have repercussions. Both *PPAT*/Notaries and taxpayers are likely to become confused by the distinction between Articles 90 and 91. This illustrates the *BPHTB* property purchase and sale agreements' legal uncertainty, especially in view of the impending tax obligation due date. However, until the sale and purchase document already in existence, the buyer will not be required to pay *BPHTB*.

Because of this, it is essential that the process for handling *BPHTB* be revised, as well as Articles 90 and 91 of the *PDRD* Law. Rebuilding Articles 90 and 91 of the *PDRD* Law would allow reconstruction of *BPHTB* payment agreements in cases where the correctness of the

PPAT deed is a consideration when buying and selling real estate or construction rights. Article 90, The tax payable for As per the original wording of paragraph (1) of the PDRD Law, the Acquisition Fee for Land and/or Building Rights is computed for sale and purchase on the day the deed is created and signed. There has been no modification to this section of the law. Article 91, paragraph (1) of the PDRD Law has been revised as follows: "BPHTB payments must be made by the Taxpayer after the deed of transfer of Land and/or Building Rights is signed in front of the Land Deed Official with Notary." According to the original language, "A deed of transfer of land and/or building rights can only be signed by Land Deed Officials/Notaries after the Taxpayer provides evidence of tax payment."

The results of replicating the previously mentioned article are displayed in the following table:

Table 1. Reconstruction Results of Article 90 and Article 91 of the PDRD Law

No.	Article	Arrangements	Reconstruction result
1.	Article 90, Paragraph 1, Letter A of the PDRD Law	"The tax for the sale and purchase of land and/or construction rights is due on the day the deed is written and completed." .	Not change
2.	The PDRD Law's Article 90, paragraph (2)	"At the time the rights are acquired as intended in paragraph (1), The required tax payment is due."	Not Change
3.	Article 91, paragraph (2), PDRD Law	"A deed of transfer of land and/or building rights may only be signed by Land Deed Officials/Notaries following the taxpayer's submission of evidence of tax payment."	"The taxpayer is required must pay the <i>BPHTB</i> after signing the building rights and/or the land transfer document in front of the notary public or land deed official."

The *PDRD* Law's reconstruction of Articles 90 and 91 includes benefits and drawbacks, which are as follows:

1) Benefits

The *PPAT*'s and the buyer's positions are both quite safe. Buyers can pay *BPHTB* with confidence once the land The buy and sale agreement is signed. In the meanwhile, *PPAT* need not be concerned about breaking any laws—in this case, reconstructible Article 91—in order to sign the deed. By participating in *BPHTB* payments with them, *PPAT* guarantees that purchasers have fulfilled their *BPHTB* payment requirements.

2) Negative aspects

The results of tax and levy revenues are acknowledged to be insufficient and have a very limited role in the Revenue and Expenditure Budget Regional (*APBD*), particularly for districts and cities, according to the General Explanatory Precautions for the *PDRD* Law. These results run counter to the government's plans to control *BPHTB* under the *PDRD* Law and include it in regional taxes. Most of the costs associated with *APBD* are paid for by center allocation funds. Often, one cannot fully anticipate the center's allocated funds to cover all expenses related to local expenses. Despite this, the government nevertheless uses statutory regulations to encourage tax revenue. One of them is by requiring taxpayers or prospective buyers to pay the *BPHTB* prior to the Purchase and Sale Agreement Drafting Team (*PPAT*).

As mentioned in the General Explanation of the *PDRD* Law, which notes that the supervisory system has been changed from repressive to preventive in order to increase the efficacy of monitoring regional levies, this is intended to be a preventive measure.

IV. CONCLUSION

In light of the conversation just had, several conclusions can be drawn. Firstly, *BPHTB* serves as a regional tax aimed at considering regional potential while upholding values of democracy, equality, and fairness. It underpins the process of acquiring and disposing of land and/or construction rights, with justice serving as a guiding principle throughout. This emphasizes the importance of ensuring fairness and justice in the *BPHTB* payment process, aligning with the philosophy of justice in tax collection from purchasers and property deed authorities (*PPAT*), while also benefiting the nation. Secondly, legal guidelines governing *BPHTB* payments, as outlined in Article 90, Paragraph 1, Letter A of the *PDRD* Law, stipulate that taxable acquisition fees are calculated based on the execution and signing of the deed for sale and purchase of land and/or structures.

The payment of *BPHTB* is due at the moment the rights are acquired, which typically occurs when the Land Office documents the application for the transfer of rights. Lastly, there is a potential for restructuring *BPHTB* payment arrangements through amendments to Article 91, Paragraph 1 of the *PDRD* Law. This amendment would ensure that notaries or other land deed authorities only sign deeds transferring ownership of real estate or buildings after the payment of *BPHTB*, provided the taxpayer can furnish their tax return as evidence. Consistency between Article 90, Paragraph 1, Letter A, and Article 91, as well as compliance with legal provisions, is crucial for ensuring the legality and enforceability of *PPAT* deeds, while also safeguarding the interests, clarity, and protection of all parties involved.

The research proposes several recommendations to address the challenges identified. Firstly, it suggests the consistent application of the principle of self-assessment by the Fiskus in implementing *BPHTB* tax payments. This approach aims to enhance voluntary awareness among taxpayers in fulfilling regional tax obligations, thereby supporting the *APBD* from *BPHTB* taxes. By ensuring the application of democratic principles, equity, and justice, coupled with the certainty of calculation techniques, taxpayers will feel empowered and informed about their tax responsibilities. Secondly, the execution of *BPHTB* tax payments should adhere to the provisions outlined in *PDRD* Law Article 90, Paragraphs (1) and (2).

Compliance with these legal requirements ensures the validity of legal actions, such as the issuance of authentic deeds, determination of *BPHTB* tax liabilities, and the basis for *BPHTB* tax payment. Lastly, it is recommended to promptly amend existing regulations to establish legal equivalence between the requirements specified in *PDRD* Law Article 91, Paragraph (1), and Article 90, Paragraph (1) letters a and (2). Emphasizing the completion of authentic deeds online or through virtual notaries would streamline the process and ensure that *BPHTB* payments coincide with the acquisition and transfer of land rights. This proactive approach aims to enhance efficiency, transparency, and compliance in *BPHTB* tax payments, contributing to the overall effectiveness of the tax system.

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