



## **Evaluation of Computation and Revenue Collection Obligation for Land and Building Acquisition Rights (BPHTB) for the Purchase of Land and Buildings in Cirebon City, 2023 (Study at the Notary & PPAT Office of DR. Hj. ARIN, S.H., M.M., M.Kn.)**

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**Abstract.** This study was performed at the Notary & PPAT office of DR. Hj. ARIN, S.H., M.M., M.Kn. This study is to examine the function of Notary & PPAT DR. Hj. ARIN, S.H., M.M., M.Kn. I will discuss the challenges and issues encountered in the collection of land and building purchase fees in Cirebon City, as well as the efforts undertaken to address them. This study employs a qualitative research methodology with a descriptive approach to elucidate the implementation of BPHTB collection issues. This is subsequently examined based on scientific principles and theories, leading to a final result. The findings of this study indicate that the BPHTB calculations at the Notary & PPAT office of DR. Hj. ARIN, S.H., M.M., M.Kn are in accordance with the stipulations of Law No. 28 of 2009. These requirements are applicable to all Notaries and PPAT in Cirebon City. The calculation and collection of BPHTB for land and building transactions in Cirebon City utilize a self-assessment system via the e-BPHTB online platform.

**Keywords:** BPHTB, Sale and Purchase, Land and Buildings, Notary, PPAT

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### **INTRODUCTION**

Taxes constitute a source of governmental revenue that will subsequently be utilized to execute central and regional activities. According to Law Number 16 of 2009, which amends Law Number 6 of 1983 regarding General Provisions and Procedures for Taxation, Article 1 Paragraph 1 defines tax as a compulsory contribution to the State owed by individuals or entities, mandated by law, without direct compensation, and utilized for state purposes aimed at maximizing the welfare of the populace. In the absence of tax collection, state finances will be incapacitated, particularly in developing nations such as Indonesia, as taxes represent the primary source of governmental revenue.

Citizens can obtain welfare benefits from the community, including public services, legal protection, and access to public facilities such as roads, bridges, and ports, among other associated advantages.

Since January 1, 1984, the government has implemented tax reform to enhance tax revenues. This tax reform will streamline the tax system by reducing the variety of levies, tax rates, and payment methods. This approach aims to render the tax burden more equitable and rational, thereby motivating taxpayers to fulfill their tax obligations conscientiously while simultaneously addressing existing loopholes exploited by tax evaders (Soemitro, 1992).

The conveyance of rights to land and structures is intrinsically linked to legal certainty and is characterized by documentation of the rights transfer. To ensure legal certainty concerning the ownership of land and structures, every transfer of rights must adhere to the applicable legislative regulations governing it. Rights must be obtained in writing through a deed executed by an authorized official. It must be registered with the designated authority, specifically the local district or city Land Office. Consequently, the rights to land and structures are legally vested in the party that acquires them, and these rights can be upheld against the original party (Siahaan, 2003).

Transactions involving the purchase and sale of land and buildings are operations conducted by the community that can provide substantial cash for the region. Buying and selling are legal transactions that might augment tax liabilities. Development activities across all sectors are expanding; nevertheless, the availability of land and structures is becoming increasingly constrained. Individuals or corporations deriving economic value and benefits from land and buildings through the transfer of rights are liable for taxation by the state. The tax is referred to as the Land and Building Rights Acquisition Tax (BPHTB). The Land and Building Rights Acquisition Fee (BPHTB) is a tax levied on the acquisition of land and building rights. The BPHTB tax pertains to individuals or entities acquiring rights to land and structures. The recipient of the rights transfer, whether a human or a business. Entities obligated to remit taxes are referred to as taxpayers. The BPHTB tax object is derived from a legal resolution of a transaction or transfer of rights, encompassing both the transfer of existing rights and the conferral of new rights. The foundation for levying the BPHTB tax is the Tax Object Acquisition Value (NPOP) (Wijaya, 2022).

The following is a list of active PPATs serving the Cirebon City area.

**Table 1. Active PPAT in the Cirebon City Region**

No.	PPAT	Alamat
1	Adi Daya Pardede	Jl. Gunung Tangkuban Perahu I, No. 49
2	Ahmad Fadillah	Jl. Setrayasa Raya, No. 12
3	Amrana Anwar	Kandang Perahu Estate, No. 34
4	Anthony Kristanto	Jl. Kesepuhan, No. 17C
5	Arin	Jl. Tentara Pelajar, No. 39
6	Astari Diah Arimbi	Jl. Pulasaren, No. 51B
7	Bobby Christian	Jl. Kedrunan, No. 251
8	Budi Aripin	Jl. Rajawali Raya, No. 293
9	Caecilia Gaby Ratnawati	Jl. Pamitran, Ruko Plaza 90
10	Christopher Johan	Jl. Parujakan, Gg. Abu, No. 183
11	Cindynar Maharani	Villa Kecapi Mas, Blok 3, No. 4
12	Debora Ratnasari	Jl. Anyelir, No. 26
13	Deddy Suardi	Jl. Pasuketan, No. 64
14	Desi Hidayathi Putri	Jl. Setrayasa VII, No. 1
15	Dwi Rina Handayani	Jl. P. Diponegoro-Kesenden III, No. 108
16	Edi Haryadi	Jl. Suradinaya, No. 208
17	Ellyzabeth Tanaya	Jl. Kebon Cai, No. 50A
18	Elsa Shifia	BTN Ciremai Giri, E 8, No. 16
19	Faurilia Masrini	Jl. Pangrango III, No. 60
20	Fitri Dhanita Lubis	Jl. Elang raya, No. 03
21	Gita Ayu Sekardini	Jl. Saleh, No. 91/85
22	Hana Khairunnisa	Jl. Saleh, Kedurenan 4, No. 7
23	Hartini	Jl. Harapan, No. 3
24	Herlansyah Kusuma Widjaja	Jl. Rinjani 174 A
25	Hermila	Jl. Pekalipan, Kav. A 7
26	Herry Herdadi Basuki	Jl. Kartini, No. 62
27	Ikke Purnamasari	Jl. Gunung Malabar 2, No. 195
28	Imelda Gunawan	Jl. Raya Lobunta, No. 17
29	Indah Mustika Sari	Komplek Cherry Field Crystalina 99-C
30	Indah Safitri	Jl. Puri Raya, Blok N6/5
31	Ivonne Maria	Jl. Gunung Semeru D. IX, No. 180
32	Jaenal Christo	Jl. Nuri I, No. 135/20
33	Jaka Fiton	Jl. Muhammad Toha, No. 31
34	Jennifer Thomasyadi	Jl. Merdeka, No. 8-A
35	Jenny Suprajadi	Jl. Bahagia, No. 40
36	Kusyadi	Jl. Kesambi, No. 227
37	Lia Amalia	Jl. Abiasa I, No. 119
38	Lily Puspavidya Parnata	Jl. Saleh, No. 93
39	Lisa Noviani Sutjiadi	Jl. Ampera Raya, No. 6
40	Livia Tejasentosa	Jl. Bima, No. 10
41	Lusmeina Aris	Graha Tanjung Residence, Kav. 7

BPHTB is collected using a self-assessment system, allowing taxpayers to confidently calculate and remit their unpaid taxes using the Regional Tax Payment Letter. The implementation is executed via PPAT. Subsequently, PPAT completes the Taxpayer information, issuing a Regional Tax Payment Letter, which is subsequently submitted to the Regional Revenue Agency for online validation of BPHTB taxes. The purpose of

validation is to oversee the accuracy of taxpayers in computing their taxes (Swara & Andraini, 2022).

The Land Deed Compiler officer, henceforth referred to as PPAT, is a public officer endowed with the capacity to create legitimate deeds pertaining to specific legal actions concerning land rights or ownership rights over condominium units. The PPAT work area delineates the authority of a PPAT to execute deeds pertaining to land rights and ownership rights of residential units. This region is situated inside a functional sector of the Land Office, which is categorized into two divisions: districts and cities. PPAT is essential for the collection of BPHTB as it pertains to land transactions. Specifically, PPAT will execute the legitimate deed only once the taxpayer has remitted the BPHTB in its entirety. Additionally, PPAT notifies taxpayers of their tax payment responsibilities, including assisting them in calculating the BPHTB amount. This is implemented to expedite the deed signing procedure, and each month, PPAT must submit a monthly deed report regarding the deeds it has executed to the Agency Office—Regional Income.

## **LITERATURE**

The research titled "Analysis of the Mechanism for Determining and Collecting Fees for Acquisition of Land and Building Rights (BPHTB) in Manado City" employs empirical legal methodologies and descriptive analysis specifications. The findings indicate that the BPHTB tax collection mechanism, as per Manado City Regional Regulation Number 1 of 2011, is functioning effectively and adheres to the relevant legislation. Nevertheless, in actuality, several taxpayers still require enhancement in their tax payment practices. The BPHTB tax collection method in Manado City, as per Mayor Regulation Number 21 of 2011, has been executed in accordance with the established regulations. Additionally, Land and Building Rights Acquisition Fees will be collected through a self-assessment method. (Hidayah et al., 2021)

The research on "Online Collection of BPHTB (Land and Building Rights Acquisition Fees) in Tangerang Regency." This study employs qualitative research approaches that are both descriptive and analytical. The research findings indicate that online BPHTB deposits facilitate taxpayer compliance with BPHTB responsibilities arising from transactions including purchasing, selling, inheritance, and legacies. The processes for BPHTB deposits are conducted both manually and online. This manual phase is

designated for the collection of tangible evidence. Arwi and Ispriyarso (2023) conducted a study named "Analysis of the Collection of Defense for Acquisition of Land and Building Rights (BPHTB) in Pekanbaru City and Dumai City." The findings of this research indicate that each study location possesses distinct regulations concerning BPHTB collection, although the criterion for calculating BPHTB tax remains consistent at 5% of the NJOP value, less NPOPTKP. (Zamaya et al. (2020)

The research "Implementation of the Collection of Defense for Acquisition of Land and Building Rights (BPHTB) in Denpasar City." The research findings indicate that BPHTB collection in Denpasar employs an online system as stipulated in Denpasar Mayor Regulation number 17 of 2016, specifically in Article 5, which mandates payment to the BPD bank, with tax payments in Denpasar utilizing a self-assessment system. The regulations of the Denpasar City Government regarding the determination of selling values in transactions rely on verification and validation, which contradicts the sales assessment system; the outcomes of verification and validation frequently result in selling values established by the Regional Revenue Service being significantly higher than the actual value. (Putri et al. , 2021).

The research titled "The Role of Notaries/Land Deed Officials in the Online Collection Process for Acquisition of Land and Building Rights (BPHTB) in the City of Padang." The study revealed that PPAT plays a crucial role in collecting BPHTB, as PPAT is a public authority involved in land sale and purchase transactions. The PPAT/Notary will execute the sale and purchase deed subsequent to the taxpayer's complete payment of the BPHTB tax. (Hulda, 2022).

## **METHODS**

This study uses qualitative descriptive research to delineate and illustrate the execution of aspects related to the development of the BPHTB conflict. The results are further examined in accordance with scientific knowledge and theories or the researchers' perspectives and ultimately concluded.

## **DISCUSSION**

Procedure for Implementing the Collection of Land and Building Rights Acquisition Fee (BPHTB) on Transactions Involving the Sale and Purchase of Land and Buildings. The Land and Building Rights Acquisition Fee (BPHTB) is straightforward to administer

as it does not require a tax assessment letter for collection. Taxpayers may promptly remit the unpaid tax without the Regional Financial and Revenue Management Agency (BPKPD) notification.

The Land and Building Rights Acquisition Tax (BPHTB) is incurred upon the acquisition of land and building rights. Justify the acquisition of rights to land and structures resulting from the transfer of rights through a sale and purchase, which must be settled prior to the execution of the sale and buy deed by the Land Deed Registration Officer (PPAT).

Land and building rights are typically acquired in society through purchase and sale transactions. When engaging in transactions, it is essential to ascertain whether the tax object is undisputed and not encumbered by a bank pledge. The sale and purchase price of land and structures is determined by the transaction value mutually agreed upon by the seller and the buyer. Nonetheless, in addition to the established sale and buy transaction value, the price is determined by market value, namely the average price of equitable purchase and sale transactions in the vicinity of the object.

Individuals or legal entities engaging in buying and selling transactions before a PPAT, following mutual agreement and tax calculations based on the transaction price, will find that the Acquisition Value of the Tax Object (NPOP) exceeds or is not equivalent to the Acquisition Value of the Non-Subject Tax Object (NPOPTKP), or the result is not zero after deducting the NPOPTKP amounting to IDR 60,000,000 (sixty million rupiah). The taxpayer is liable for BPHTB tax based on the tax obligation incurred.

Taxpayers utilize the BPHTB Payment Letter (SSB) to remit the outstanding BPHTB tax. The SSB is acquired from the Regional Financial and Revenue Management Agency (BPKPD), with the application process conducted by PPAT. Upon the settlement of the BPHTB, the subsequent action is to authenticate the payment by submitting various documents, including the Sale and Purchase Deed, Power of Attorney, and BPHTB SSPD Service Form. Subsequently, a Regional Tax Payment Letter for Acquisition of Land and Building Rights (SSPD BPHTB) is issued as proof of tax payment.

What is the function of Notaries and PPAT? Dr. Hj. Arin, S.H., M.M., M.Kn. In Cirebon City, notaries and PPATs play a crucial role in the collection of BPHTB taxes for land and building rights acquisition. The Regional Financial and Revenue Management Agency occasionally lacks sufficient knowledge regarding events or occurrences subject to taxation. Consequently, to acquire this data, BPKPD partners with external entities, like

Notaries and PPATs. In addition to being able to execute valid deeds, Notaries and PPATs are also obligated to offer legal counsel and elucidate relevant legislation.

The Notary and PPAT shall execute the authentic deed just once the taxpayer has remitted the BPHTB tax in its entirety. Notaries and PPATs may only execute a deed of transfer of rights to land and/or buildings subsequent to the Taxpayer providing evidence of Tax payment.

**Analysis of Calculation of Fees for Acquisition of Land and Building Rights (BPHTB) at the Notary & PPAT Office DR. Hj. ARIN, S.H., M.M., M.Kn.**

The findings of this study are derived from data acquired through the transfer of rights pertaining to the sale and purchase of land and structures by taxpayers at the Notary & PPAT Office of DR. Hj. ARIN, S.H., M.M., M.Kn. This figure is derived using a formula based on Law No. 28 of 2009, Article 87, Paragraph 4, regarding Regional Taxes and Regional Levies, which establishes the tax rate at 5% (five percent). The Acquisition Value of Non-Taxable Tax Objects (NPOPTKP) is 60,000,000 rupiah for initial acquisition taxpayers in the urban area.

**Table 4.1.3.2  
BPHTB Calculation for the 2023 Period**

No.	Luas (M2)		NPOP (Rp)	Harga Transaksi (Rp)	BPHTB (Rp)
	Tanah	Bangunan			
1	101	53	158.483.516	165.000.000	5.250.000
2	267	0	335.596.572	350.000.000	14.500.000
3	128	99	225.674.400	230.000.000	8.500.000
4	42	0	51.310.350	52.000.000	2.600.000
5	72	46	67.173.400	70.000.000	500.000
6	171	0	208.906.425	215.000.000	7.750.000

*Source: Notary & PPAT Office DR. Hj. ARIN, S.H., M.M., M.Kn.*

**BPHTB 1:**

A transaction involving the sale and acquisition of real estate in Cirebon City, encompassing a land area of 101 m<sup>2</sup> and a building area of 53 m<sup>2</sup>, with a Net Selling Price (NPOP) of IDR 158,483,516. The sale and purchase agreement was finalized with a transaction price of IDR 165,000,000. This sale and purchase transaction constitutes the

taxpayer's initial revenue within the city limits. What amount of BPHTB sales and purchase tax are taxpayers required to remit?

Known:

- a. BPHTB tax rate = 5%
- b. NPOPTKP = IDR 60,000,000
- c. Transaction Price = IDR 165,000,000

Answer:

$$\text{BPHTB} = 5\% \times (\text{Transaction Price} - \text{NPOPTKP})$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 165,000,000 - \text{Rp } 60,000,000)$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 105,000,000)$$

$$\text{BPHTB} = \text{IDR } 5,250,000$$

### **BPHTB 2:**

A transaction involving the sale and acquisition of an unoccupied parcel of land situated in Cirebon City, encompassing an area of 267 m<sup>2</sup>, with a Net Present Obligation Price (NPOP) of IDR 335,596,572. The sale and buy agreement was finalized with a transaction price of IDR 350,000,000. This sale and purchase transaction constitutes the taxpayer's initial revenue within the city limits. What is the amount of BPHTB sales and purchase tax that taxpayers are required to remit?

Known:

- a. BPHTB tax rate = 5%
- b. NPOPTKP = IDR 60,000,000
- c. Transaction Price = IDR 350,000,000

Answer:

$$\text{BPHTB} = 5\% \times (\text{Transaction Price} - \text{NPOPTKP})$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 350,000,000 - \text{Rp } 60,000,000)$$

$$\text{BPHTB} = 5\% \times (\text{IDR } 290,000,000)$$

$$\text{BPHTB} = \text{IDR } 14,500,000$$

### **BPHTB 3:**

A transaction involving the sale and acquisition of land and buildings situated in Cirebon City, encompassing a land size of 128 m<sup>2</sup> and a building area of 99 m<sup>2</sup>, with a Net Selling Price (NPOP) of IDR 225,674,400. The sale and buy agreement was finalized with a transaction price of IDR 230,000,000. This sale and purchase transaction constitutes the

taxpayer's initial revenue within the city limits. What is the amount of BPHTB sales and purchase tax that taxpayers are required to pay?

Known:

- a. BPHTB tax rate = 5%
- b. NPOPTKP = IDR 60,000,000
- c. Transaction Price = IDR 230,000,000

Answer:

$$\text{BPHTB} = 5\% \times (\text{Transaction Price} - \text{NPOPTKP})$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 230,000,000 - \text{Rp. } 60,000,000)$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 170,000,000)$$

$$\text{BPHTB} = \text{IDR } 8,500,000$$

#### **BPHTB 4:**

A transaction involving the sale and acquisition of an unoccupied parcel of land situated in Cirebon City, encompassing an area of 42 m<sup>2</sup>, with a Net Selling Price (NPOP) of IDR 51,310,350. The sale and buy agreement was finalized with a transaction price of IDR 52,000,000. This sale and purchase transaction constitutes the secondary income for taxpayers in the urban region. What is the amount of BPHTB sales and purchase tax that taxpayers are required to remit?

Known:

- a. BPHTB tax rate = 5%
- b. Transaction Price = IDR 52,000,000

Answer:

$$\text{BPHTB} = 5\% \times (\text{Transaction Price} - \text{NPOPTKP})$$

$$\text{BPHTB} = 5\% \times (\text{IDR } 52,000,000 - \text{IDR } 0)$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 52,000,000)$$

$$\text{BPHTB} = \text{IDR } 2,600,000$$

#### **BPHTB 5:**

A transaction involving the sale and acquisition of land and structures situated in Cirebon City, encompassing a land area of 72 m<sup>2</sup> and a building area of 46 m<sup>2</sup>, with a Net Selling Price (NPOP) of IDR 67,173,400. The sale and buy agreement was finalized with a transaction price of IDR 70,000,000. This sale and purchase transaction constitutes the

taxpayer's initial revenue within the city limits. What is the amount of BPHTB sales and purchase tax that taxpayers are required to pay?

Known:

- a. BPHTB tax rate = 5%
- b. NPOPTKP = IDR 60,000,000
- c. Transaction Price = IDR 70,000,000

Answer:

$$\text{BPHTB} = 5\% \times (\text{Transaction Price} - \text{NPOPTKP})$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 70,000,000 - \text{Rp. } 60,000,000)$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 10,000,000)$$

$$\text{BPHTB} = \text{IDR } 500,000$$

### **BPHTB 6:**

A transaction involving the sale and acquisition of an unoccupied parcel of land situated in Cirebon City, encompassing an area of 171 m<sup>2</sup>, with a Net Selling Price (NPOP) of IDR 208,906,425. The sale and buy agreement was finalized with a transaction price of IDR 215,000,000. This sale and purchase transaction constitutes the second source of revenue for taxpayers in the urban region. What is the amount of BPHTB sales and purchase tax that taxpayers are required to remit?

Known:

- a. BPHTB tax rate = 5%
- b. NPOPTKP = IDR 60,000,000
- c. Transaction Price = IDR 215,000,000

Answer:

$$\text{BPHTB} = 5\% \times (\text{Transaction Price} - \text{NPOPTKP})$$

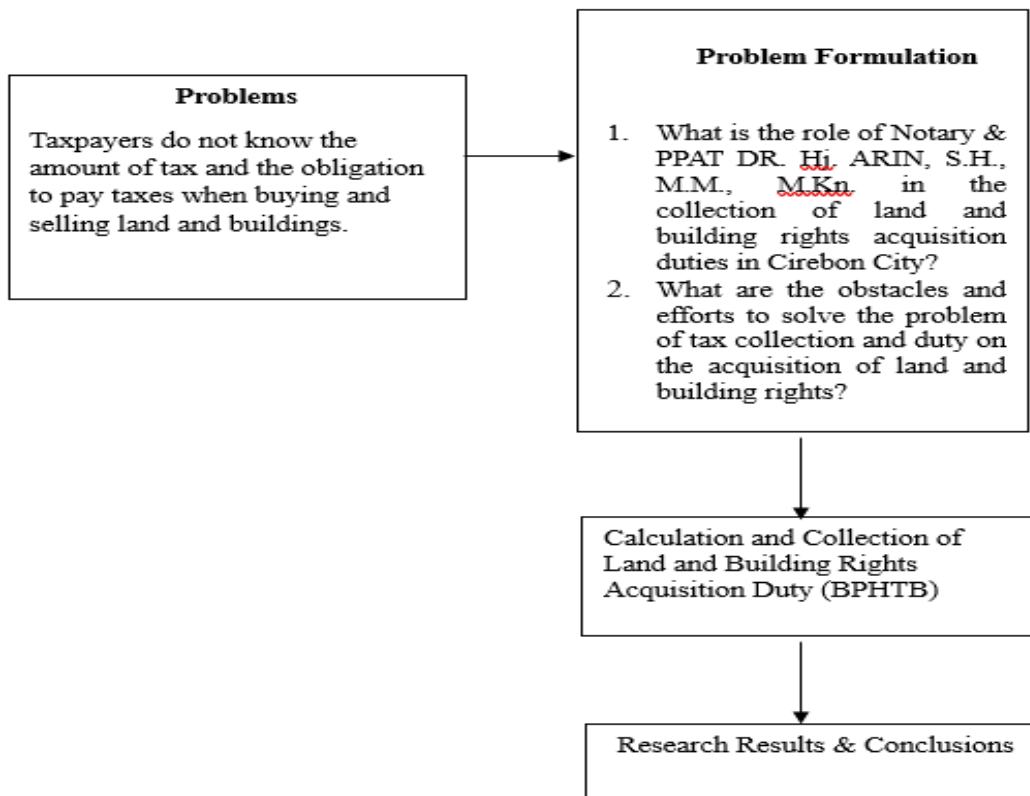
$$\text{BPHTB} = 5\% \times (\text{Rp. } 215,000,000 - \text{Rp. } 60,000,000)$$

$$\text{BPHTB} = 5\% \times (\text{Rp. } 155,000,000)$$

$$\text{BPHTB} = \text{IDR } 7,750,000$$

### **Picture**

A framework of thought is a description or chart of the research process that describes an analysis in the research process. Here is a picture of the frame of mind from this study:



Source: Research images.

**Figure 1. Thinking frame**

**CONCLUSION**

The research and discussions on the computation and collection of Land and Building Rights Duty (BPHTB) related to the sale and purchase of land and buildings in Cirebon City provide the following conclusions:

1. The collection of Land and Building Rights Acquisition Duty (BPHTB) in Cirebon City is executed through the Self Assessment System. Taxpayers must determine their tax liability and remit the corresponding payment in compliance with relevant tax laws.
2. Notaries and PPAT play a crucial part in the collection of BPHTB, as they are public officials involved in land and building purchase and sale transactions. The Notary and PPAT shall execute the valid deed alone when the Taxpayer has remitted the BPHTB tax. The notary and PPAT may only execute the deed of land transfer and/or building rights subsequent to the Taxpayer providing evidence of tax payment. Notaries and PPATs who contravene the aforementioned requirements are liable to administrative penalties, namely a fine of Rp. 7,500,000 (seven million five hundred thousand rupiah).

Furthermore, the Notary/PPAT assists taxpayers in calculating and remitting the outstanding BPHTB tax amount.

3. The calculation of BPHTB tax in Cirebon City is governed by Law No. 28 of 2009, Article 87, Paragraph 4. The Acquisition Value of Non-Taxable Tax Objects (NPOPTKP) is established at Rp 60,000,000 (sixty million rupiah) for the initial acquisition of each taxpayer, with a tax rate of 5% (five percent). The tax payable is determined by dividing the tax rate by the Acquisition Value of Taxable Tax Objects (NPOP), which is calculated by subtracting NPOPTKP from NPOP. The BPHTB tax collecting process does not utilize a tax determination letter or communication from the BPKPD office, allowing taxpayers to simply remit the owed tax. Subsequent to the taxpayer's payment to the Bank designated by BPKPD, the verification process is conducted by BPKPD. The verification is to assess the accuracy of the taxpayer's tax calculations.
4. According to my research findings, the implementation of BPHTB collection faces several issues, primarily stemming from taxpayers' inadequate comprehension of tax calculations and insufficient outreach by the Regional Financial and Revenue Management Agency (BPKPD) concerning BPHTB taxes. Consequently, during the rights transfer process, numerous taxpayers are observed selling their properties below the Tax Object Acquisition Value (NPOP). Conversely, in the calculation, the transaction amount must be equal to or exceed NPOP. The BPKPD exclusively conducts regular outreach about the payment of Land and Building Tax (PBB), as indicated by the researcher's interview findings. Moreover, numerous clients express dissatisfaction with their transition tax due to its substantial size, which significantly influences their decision to execute transfer of rights transactions. According to the data available to the researcher, only six out of ten clients persist in surrendering their rights. Subsequently, four individuals deferred the transfer of rights due to inadequate cash for the BPHTB tax payment. This issue presents a challenge for Land Deed Making Officials (PPAT) in optimizing tax collections from the land and building rights transfer sector.

The Notary and PPAT strive to elucidate the process and the tax obligations to the parties prior to the transfer of rights for the purchase and sale of Land and Buildings or before the signing of the Deed of Sale and Purchase to prevent any misunderstandings between the parties or regarding the Notary and PPAT. In calculating the BPHTB tax when

a taxpayer sells a land object and building below the NPOP value, the calculation adheres to applicable legal standards, stipulating that the transaction price must align with the NPOP to ensure no party is disadvantaged by the situation.

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