

Implementation of Land and Building Acquisition Fees Collection in Mataram City, Lombok, Indonesia

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ABSTRACT

This study aims to find out about the Land and Building Acquisition Fee. The collection system is used to transfer land and/or building rights in Indonesia, and the role of land deed officials Land Titles Registrar is used to collect land and build acquisition fees in the Lombok area, especially in Mataram City. This research is an empirical legal research, with the approach methods used being the legislative, conceptual, and sociological approaches. Based on the study's results, it can be concluded that the collection system uses *the Self-Assessment System* which emphasizes the independence of taxpayers. Land And Building Rights Acquisition Fees tax depends on the Taxable Object Sales Value, the value which will be submitted based on the recognition of the parties before the Land Titles Registrar, which is then stated in the deed. Then, regarding the role of the Land Titles Registrar, based on the provisions regarding the transfer of land rights and collection of Land And Building Rights Acquisition Fees in the city of Mataram, the Land Titles Registrar is a liaison between taxpayers and the government. In every transfer of land rights, the PPAT must ensure that the payment of Land And Building Rights Acquisition Fees and other taxes that are a condition of the transfer of rights has been carried out.

Keywords: Transfer of Land Rights, Land Titles Registrar. Land And Building Rights Acquisition Fees.

INTRODUCTION

In carrying out development, a country requires several supporting elements, one of which is the availability of adequate and reliable sources of income. The state usually gets money from sources of income, which generally consist of companies, government-owned or government-controlled goods, fines and confiscations for the public interest, inheritance rights for abandoned inheritances, bequests and other grants. There are three types of contributions collected by the state, the three types of contributions are taxes, levies, and donations.¹ The sources of income are very important for carrying out activities at each level of government because, without sufficient revenue, government programs will not run optimally. One of the largest sources of state income is from taxes. Taxes are contributions that citizens must pay to the state, as required by laws governing taxation. Taxpayers do not receive direct benefits from these payments. Instead, the revenue generated from taxes is used to fund government operations. The regulations surrounding taxes are outlined in Law No. 6 of 1983, which was later amended to Law No. 16 of 2009. According to this law, tax levies must be established based on legislative provisions.²

Tax collection has been stipulated in Article 23A of the 1945 Constitution, that taxes and other compulsory levies for state needs are regulated by law. Based on this provision, in tax collection, there must be legislation that regulates it first. Thus, if there is tax collection without a law that regulates it, the tax collection is invalid. There are types of taxes, one of which is district/city regional tax, namely taxes whose authority to collect lies with the district/city regional government by the provisions of applicable laws and regulations.³ Along with the development of activities and legal acts carried out by the Indonesian people, such as agreements or other legal acts, they are now also required to pay taxes. One of the legal acts that is required to pay taxes is related to the

¹R. Santoso Brotodihardjo, *Introduction to Tax Law*, 21st edition, PT. Refika Aditama, Bandung, 2008, p.9.

²Mardiasmo, *Taxation*, Offset, Yogyakarta, 2016, p.67.

³Minollah, *Introduction to Regional Tax Law*, First Edition, CV. Pustaka Bangsa, Mataram, 2023, p. 75.

acquisition of rights to land and buildings. The tax related to the acquisition of rights to land and buildings is the Land and Building Acquisition Fee (BPHTB).⁴

Land And Building Rights Acquisition Fees is a type of tax applied to matters of changing the name of land and building ownership. Acquisition of land and building rights is a legal act that causes a person or agency to obtain rights to land and buildings. ⁵Officials who are authorized in the transfer of land rights are notaries and Land Titles Registrar (PPAT), so there needs to be a role that will support the implementation or achievement of state objectives in terms of taxes, especially the Land and Building Acquisition Fee (BPHTB). According to Article 1 paragraph 1 of Law No. 30 of 2004 concerning Notary Positions, a Notary is a public official who is authorized to make authentic deeds and has other authorities as referred to in this Law or based on other laws. Then in Article 2 paragraph 1 of Government Regulation Number 37 of 1998, PPAT is primarily tasked with carrying out part of the land registration activities by making deeds as evidence of certain legal acts regarding land rights or Ownership Rights of Apartment Units, which will be used as the basis for registering changes to land registration data resulting from the legal act.

Initially, BPHTB was a tax levied by the Central Government, but with the renewal of regional autonomy policies, its levy and allocation were levied by the Regional Government. The object of BPHTB taxation is the transfer of rights due to sale and purchase. Land and building sale and purchase transactions are sale and purchase activities that are often carried out by the community, where in the transaction process a purchase tax is imposed, thus providing large income for the region. ⁶The sale and purchase transaction is taxed because the process includes legal acts. Based on Article 85 paragraph (1) of Law 28/2009, the object of BPHTB is the acquisition of rights to land or buildings. These acquisitions can come from the transfer of rights due to sale and purchase, the appointment of buyers in auctions, business mergers, business expansions, and gifts. The following objects are subject to BPHTB, namely sale and purchase, exchange, grants, inheritance, testamentary grants, income in companies or other legal entities, separation of rights resulting in transfers, appointment of buyers during auctions, implementation of judge's decisions with permanent legal force, business mergers, business mergers, business expansions, and gifts.

The provisions of the Land and Building Acquisition Tax (BPHTB) Law stipulate that officials authorized to validate the acquisition of land and building rights, namely notaries/PPAT, auction officials, and land officials, can only sign the deed/auction minutes/decision letter granting land rights after the party acquiring the land and building rights (who is a taxpayer) submits proof of payment of the Land and Building Acquisition Tax (BPHTB) owed. This makes the Land and Building Acquisition Tax (BPHTB) important in a land and building rights acquisition transaction.⁷

Taxpayer awareness is a very dominant factor in collecting regional taxes. Moreover, BPHTB is one type of tax that is included in the self-assessment system, which is a tax collection system that gives taxpayers the authority to determine the amount of tax owed. ⁸In the application of the self-assessment system, taxpayers are allowed to manipulate data on their income, because the tax authorities do not interfere in the taxpayer calculation process. Because it relies on taxpayer awareness, the potential that is owned is sometimes not optimally obtained. Taxpayers sometimes report the amount of tax owed far below the amount that should be paid. ⁹In this case, the main topic of discussion is the collection of BPHTB tax in Mataram City. Mataram City is located in West Nusa Tenggara Province which consists of a land area of 61.30 km² or approximately 1.3 percent of the area of Lombok Island and a sea area of 56.80 km². Geographically located at the western tip of Lombok Island and is located at 116°04'-116°10' East Longitude and 08°33'-08°38' South Latitude. The target amount of BPHTB tax in Mataram City in 2021 is IDR 25,000,000,000.00 (twenty five billion rupiah) with a realization of IDR 29,408,569,959.00

⁴Shavira Bonita Prasetyo, *Land and Building Acquisition Fee (BPHTB)*, Indonesia of Journal Business Law, Vol.1 No.1, Pelita Harapan University Medan, 2022, p.2.

⁵Kusumawati, *Tax Law as an Introduction*, Sidoarjo: Laros, 2005.

⁶Suryanto, et al., *Analysis of the Potential of Land and Building Acquisition Fees as One of the Regional Taxes*, Journal of Business Administration and Entrepreneurship Thought and Research, Vol.3 No.3, Bandung, 2018, p.273.

⁷Shavira Bonita Prasetyo, *Op.Cit*.

⁸Palil, MR, & Mustapha, A. F, *Factors influencing tax compliance behavior in self assessment system*, African Journal of Business Management, 5(33), 2011, 12864- 12872.

⁹Suryanto and Mas Rasmini, *Taxation in Indonesia*, Unpad Press, Bandung, 2017.

(twenty nine billion four hundred eight million five hundred sixty nine thousand nine hundred fifty nine rupiah).¹⁰In 2024, there is Mataram City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions, in this provision, it is regulated regarding the systematic collection of BPHTB tax and its amount and complete with the objects and subjects of BPHTB imposition. After the issuance of this regulation, it will certainly have an impact on the amount of tax received by Mataram City. As is the case with updating a regulation, sometimes it has a positive impact as expected, but it does not rule out the possibility that the birth of the new regulation will not be as expected.

So based on the background description that has been presented by the author, this study focuses on the topic of, "Implementation of Land and Building Acquisition Fee (BPHTB) Collection in Mataram City. The author formulates two main problems, namely, how is the BPHTB collection system in the transfer of land and/or building rights in Mataram City, and what is the role of PPAT in collecting Land and Building Acquisition Fee (BPHTB) in Mataram City.

RESEARCH METHODS

This article is the result of the author's research using empirical research methods (*empirical legal research*), in Dutch it is called the term *empirical juridisch onderzoek*.¹¹The focus of this research is to analyze and examine the workings of law in society and to examine the law conceptualized as actual behavior, as an unwritten social phenomenon, experienced by everyone in community life.¹²Some of the approaches used include: the Statute Approach, used to examine and analyze all laws and regulations related to the legal issues being handled.¹³. This approach is carried out by making the law the main guideline in the research being conducted. Conceptual Approach, the conceptual framework is a description of how the relationship between the concepts to be studied and the views of experts on the problems to be discussed.¹⁴*Sociological Approach*), which is an approach that describes the state of society complete with structures and other social symptoms. This approach is used to find out and analyze the collection of BPHTB in Mataram City.

The data acquisition technique was carried out directly using direct interview methods with informants and respondents, namely people who know about the transfer of land rights and BPHTB payments, while the tools were in the form of questionnaires and recording devices. The interview model used was freely guided. The interviewer asked questions that were related to the problems being studied. Then, a literature study in collecting secondary data was carried out by reviewing legal materials, either by searching the literature or the internet. The analysis used in this study was a quantitative analysis method, namely research analysis that produces analytical descriptive data, namely data stated by respondents in writing or verbally as well as real behavior, which was studied and studied as something whole. Therefore, researchers must be able to determine which data or legal materials have the quality as data or legal materials that are expected or needed, and which data or legal materials are irrelevant and have nothing to do with the research material.

DISCUSSION

Collection System for Acquisition of Land and Building Rights.

Tax Collection System

In Indonesia, there are 3 types of tax payments, namely *Self Assessment System*, *Official Assessment System*, and *Withholding System*.¹⁵ The tax collection system in the Self-Assessment System emphasizes the independence of taxpayers. This means that the determination of the amount of tax payable that must be paid is carried out

¹⁰ Central Statistics Agency of Mataram City, Mataram City in Figures Mataram Municipality In Figures 2023, Mataram, 2023, p.56.

¹¹Salim HS and Erlies Septiana Nurbani, *Application of Legal Theory in Thesis and Dissertation Research* , RadjaGrafindo Persada, Jakarta, 2013, p. 20.

¹²Muhaimin, *Legal Research Methods* , 1st ed., UPT Mataram University Press, Mataram, 2020, p.67.

¹³ Salim HS and Erlies Septiana Nurbani, *Application of Legal Theory in Thesis and Dissertation Theory* , Raja Grafindo, Jakarta, 2013, pp. 17-18.

¹⁴ Amirudin and Zainal Asikin, *Introduction to Legal Research Methods* , Rajawali Pers, Jakarta, 2013, p.47.

¹⁵ Putu Ayu Fitriani, *Principles and Three Systems of Indonesian Tax Collection* , accessed through the Official Website of the Directorate General of Taxes <https://pajak.go.id/en/node/77758> , on March 1, 2025 at 20.10 WITA.

independently by taxpayers. This tax collection system is usually applied to income tax (PPh) or value added tax (PPN). In the self-assessment system, taxpayers are given the authority to assess, pay, and report taxes that should be owed, based on applicable tax regulations, without having to wait for the issuance of a tax determination by the Directorate General of Taxes (DJP). The tax authority is then responsible for ensuring and re-verifying the tax reports submitted by taxpayers, whether they are correct, complete, and clear by the provisions. This approach gives more responsibility to taxpayers and reduces direct intervention from tax authorities in the process of calculating and paying taxes.¹⁶

This system of independent tax collection by taxpayers will certainly facilitate the work of the tax authorities, but still focus on supervising the collection. The role of supervision is very important considering the weakness of this system is full trust in taxpayers. It is not uncommon for taxpayers to pay less tax than they should.¹⁷ A *self-assessment system* can improve efficiency in the tax system by reducing the administrative burden of tax authorities and allowing them to focus on more specific tax audits of suspicious cases. In the self assessment system, there is a risk that dishonest or careless taxpayers may make mistakes in calculating the amount of tax they should pay or even deliberately abuse the system to avoid the taxes they should pay.

The Official Assessment System focuses more on the tax collection institution officers to determine the amount of tax that must be paid by taxpayers.¹⁸ In general, there are several characteristics of the Official Assessment System, namely, first, taxpayers will be passive because they will be fully assisted by the tax authorities appointed for tax management. Second, the tax owed will appear after the calculation is carried out by the tax authorities, which is issued through a Tax Assessment Letter. Finally, with passive taxpayers, the government through tax collection institutions will have full rights to determine the amount of tax that must be paid by taxpayers.

Withholding Assessment System, the third party is the most active party and has the authority to determine the amount of tax payments owed by taxpayers.¹⁹ These third parties are usually the treasurers or tax divisions of companies that deduct employee income for tax payments. The types of taxes themselves are Income Tax Article 21, 22, 23, Final Income Tax Article 4 paragraph (2) and VAT. In the deduction, proof of deduction will be made, which is attached to the annual Tax Return (SPT) of the relevant taxpayer.

Collection of Land and Building Acquisition Fees in Mataram City

BPHTB collection in Mataram City is regulated in Mataram City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions. In this regulation, BPHTB is a type of tax collected based on the taxpayer's calculations. The object of BPHTB is the acquisition of rights to land and/or buildings. Acquisition of rights to land and/or buildings includes the transfer of rights and the granting of new rights. The basis for calculating BPHTB tax depends on the value that will later be stated based on the recognition of the parties before the PPAT, which is then stated in the deed. This means that the basic value used in calculating BPHTB depends on the agreement of the parties in carrying out the transaction. So that the certainty of the truth of the transaction value that is considered to have been agreed upon and becomes the basis for calculating BPHTB depends on the honesty of the parties. As the Author has explained previously, Article 87 paragraph (2) determines what is the NPOP as the basis for imposing tax on each type of rights acquisition. One example is buying and selling, the NJOP of which is the transaction price. The transaction price is the right of prospective sellers and buyers to determine, therefore it is said that it is not uncommon for the reported NJOP to be smaller than the actual one to avoid paying taxes that are considered too large.

¹⁶Akmal Alfarisi Widodo and Joko Sriwidodo, *Effectiveness of Self Assessment System in Tax Reporting*, Pakuan Law Review Journal, Vol.9 No.3, 2023, Pakuan, p.3.

¹⁷Mohammad Azimul Wafa and Imahda Khoiri Furqon, *The Role of Tax Payment Service Information Systems in Increasing Taxpayer Effectiveness*, Lawsuit Taxation Journal, Vol.3 No.2, Pekalongan, 2024, p.156.

¹⁸Siahaan, AM, and A Susanto, *Digital Transformation in Tax Services: Implementation of Electronic Tax Payment System in Indonesia*, International Journal of Tax Research, Vol.21 No.4, 2022, pp.200–215.

¹⁹Budianto, F, and R Sari, *Technical Constraints in the Implementation of the E-Tax System: Case Study in Indonesia*, Journal of Technology and Taxation Systems Vol.9 No.4, 2021, pp.78–90.

Thus it can be concluded that the collection of BPHTB uses *the Self-Assessment System* which emphasizes more on the independence of taxpayers. This means that the determination of the amount of tax payable that must be paid is carried out independently by taxpayers. This tax collection system is usually applied to income tax (PPh) or value added tax (PPN). It is not uncommon for taxpayers to pay less tax than they should. If too many taxpayers commit fraud or errors in calculating taxes, this can result in a significant loss of tax revenue for the government.

The success of *the Self Assessment System* is the supervision and application of sanctions regulated in tax laws. Forms of supervision, for example, supervise compliance in submitting Annual Tax Returns and/or Periodic Tax Returns, supervise the accuracy of tax payments or deposits, issue warning letters to those who do not comply. Certain Taxpayers are subject to tax audits to determine the degree of truth in complying with the provisions of tax laws (corrections to the provisions made by Taxpayers through Tax Returns).²⁰ The collection of BPHTB in the acquisition of land rights also depends heavily on the community (taxpayers) and the culture of the community itself. Awareness of the obligation to pay taxes is very much needed in the process of transferring land rights. Community culture can be influenced by a sense of *awareness* of the obligation to pay taxes.

Related to this discussion with the theory of legal certainty, legal certainty has a real form, namely the implementation or enforcement of the law against an action that does not look at who the individual is doing. The real form by legal certainty is the rules or provisions regarding the collection of BPHTB. Officials who have the authority to make deeds regarding the transfer of land rights are PPATs whose separation of authority from notaries has been regulated clearly and in detail. Regarding the basis for collection or rules regarding the collection of BPHTB, it is by Law Number 20 of 2009 concerning PDRD and regulations or decrees of the regional government. Thus, it can be concluded that the BPHTB collection system is transferred to district/city taxes.

The Role of Land Deed Officials in Collecting BPHTB in Mataram City

Based on Law Number 2 of 2014 concerning the Position of Notary in Article 1 number 1 "A notary is a public official who is authorized to make authentic deeds and has other authorities as referred to in this Law or based on other laws." In this sense, it is clearly stated that a notary is a public official who is authorized to make authentic deeds and also provide consultation to people who ask for his help regarding legal problems. A notary is a public official who is mandated by the state to be able to issue authentic deeds by applicable laws and regulations, or in other words, the only public official who can issue authentic deeds is a notary. The authority of a notary in terms of making authentic deeds is regulated clearly and in detail in Law Number 2 of 2014 concerning the Position of Notary.

The transfer of land rights must be made in a deed by an authorized official, namely PPAT. After the transaction process at the PPAT between the giver and recipient of land rights, the PPAT will then process the registration of the transfer of land which will be submitted to the National Land Agency. In the process of registering the transfer of land rights or ownership rights to apartment units, the documents submitted by the PPAT to the local district/city land office are:²¹

- a. Letter of application for registration of transfer of rights signed by the recipient of the rights (buyer) or his/her proxy;
- b. Written power of attorney from the recipient of the rights (buyer) if the person applying for registration of transfer of rights is not the recipient of the rights (buyer);
- c. A deed of sale and purchase by a PPAT who is still in office at the time the deed is made and whose work area includes the location of the land in question;

²⁰Rusnan, et al., *Implications of the Implementation of the Self Assessment System Principle on Increasing Tax Revenue*, Jurnal Kompilasi Hukum, Vol.5 No.1, Universitas Mataram, 2020, p. 17.

²¹Yogahastama, R., *The Role of Notaries in Collecting BPHTB Tax in Making Sale and Purchase Deeds in Pamekasan Regency*, Indonesian Law Symposium Journal, Vol.1 No.1, 2019, p.231.

- d. Proof of identity of the party transferring the rights (seller);
- e. Proof of identity of the party receiving the rights (buyer);
- f. Original land title certificate that was transferred (bought and sold);
- g. Permission to transfer rights if necessary;
- h. Proof of payment of land and building acquisition tax (BPHTB), if the tax is owed; and
- i. Proof of payment of income tax (PPh), if the tax is owed.

BPHTB collection is one of the most important parts in the process of transferring ownership of land and buildings in Indonesia, because Notaries and Land Deed Officials (PPAT) are prohibited from signing the deed of transfer of rights before the taxpayer has paid the BPHTB properly. The head of the land office can only register land rights or register the transfer of land rights after the Taxpayer submits proof of payment of BPHTB.

In this discussion, the Author conducted research on several PPAT Notaries in Mataram City and Bappenda (Regional Revenue Management Agency) of West Nusa Tenggara Province. In general, based on the results of the Author's research in the process of transferring land rights, the author can summarize that PPAT Notaries in implementing land and/or building transactions are described as follows:

- a. Prospective sellers and buyers agree to carry out the trade to determine everything themselves, regarding the land and the price;
- b. Then the prospective buyers and sellers come in person or require another person through a power of attorney, to appear before the Land Deed Making Officer (PPAT) (Notary or Sub-district Head);
- c. In the case where the land to be sold does not have a certificate, it is mandatory for members of the Village Government or the Village Head to come who, in addition to acting as witnesses, will also guarantee that the land to be sold does indeed belong to the seller and that he has the authority to sell it;
- d. In the case of land to be traded that has a certificate, two witnesses are brought, it is not mandatory for the Village Head and members of the village government. However, if the Land Deed Making Officer (PPAT) suspects it is necessary (if there is doubt regarding the authority of the person carrying out the sale and purchase;
- e. If the land being traded has been certified, the seller must provide a certificate, but if a certificate has not been provided, a letter of explanation from the Head of the BPN must be provided as a replacement, stating that the land has not been registered;
- f. If all the requirements are sufficient, there are no obstacles and the land is not disputed land, then the PPAT will process the Bali Deed of Sale of the land;
- g. Furthermore, with the deed already in place, the PPAT will carry out the registration until a certificate is obtained.

In the process of submitting a PPAT to the BPN as previously explained by the author, the documents submitted by the PPAT to the local district/city land office are:²²

- a) Letter of application for registration of transfer of rights signed by the recipient of the rights (buyer) or his/her proxy;

²²Yogahastama R, *Op.Cit* .

- b) Written power of attorney from the recipient of the rights (buyer) if the person applying for registration of transfer of rights is not the recipient of the rights (buyer);
- c) A deed of sale and purchase by a PPAT who is still in office at the time the deed is made and whose work area includes the location of the land in question;
- d) Proof of identity of the party transferring the rights (seller);
- e) Proof of identity of the party receiving the rights (buyer);
- f) Original land title certificate that was transferred (bought and sold);
- g) Permission to transfer rights if necessary;
- h) Proof of payment of land and building acquisition tax (BPHTB), if the tax is owed; and
- i) Proof of payment of income tax (PPh), if the tax is owed.

The head of the land office can only register land rights or register the transfer of land rights after the Taxpayer submits proof of payment of BPHTB. In reality, the provisions regarding the land transfer process are by reality in the field for the Notary and PPAT that the Author studied. PPAT is obliged to report the preparation of a sale and purchase agreement and/or deed of land and/or buildings to the mayor no later than the 10th (tenth) of the following month, if there is none, it must still be reported, namely by submitting a "nil" report.

The existence of PPAT in helping to optimize the BPHTB payment process is based on the sale and purchase of land and buildings made before the PPAT, which is one way to provide excellent service to its clients. PPAT as a state public official who works and receives a pension from the state, PPAT still has a compelling task, and the sanctions are the same. The government may not form conflicting regulations, namely PPAT in carrying out its duties must also submit to the regional head where the PPAT is assigned. The government is required to form regulations that stipulate that PPAT must assist the regional government in collecting BPHTB, then PPAT can be subject to sanctions related to its duties if the PPAT does not carry out its duties.²³

To save the public interest from losses caused by irresponsible PPATs, as well as to maintain the image and authority of PPATs, to protect the good name of the PPAT professional group from public assessment, it is necessary to take firm action in the form of criminal sanctions or administrative sanctions by dismissing them or revoking the PPAT operational permit if the PPAT does not assist the government in collecting BPHTB. If the PPAT does not sign the deed without considering whether the Taxpayer has deposited BPHTB to the state, the act violates legal obligations, or the result of the act can result in the loss of some or all of the money, then the PPAT has taken actions that cause financial losses to the State.

Specifically based on the research conducted by the author using interview techniques with several PPAT notaries, the author describes the following:

1. Notary PPAT Sri Yulistiana, SZH., M.Kn., has an address at Jalan Industri No.2 B, Ampenan, Mataram City. Based on the results of the interview, Mataram City has implemented Mataram City Mayor Regulation No.5 of 2024 concerning Procedures for Collecting Land and/or Building Acquisition Fees (BPHTB), the implementation of which does not use zoning but is based on the Taxable Object Sales Value (NJOP). The procedure for submitting BPHTB in Mataram City still uses a manual system and there are sanctions in the form of fines for late payment of taxes.
2. Notary PPAT This is Nyoman Apriani, SH., M.Kn., with an address at Jalan Pejanggik No. 51 D, Mataram City. Based on the results of the interview, the collection of BPHTB in Mataram City is by the provisions of Mataram City Mayor Regulation No. 5 of 2024 concerning Procedures for Collecting Land

²³ Erlinda, *Implementation of Verification of Transfer of Land and Building Rights (BPHTB) in Bogor Regency*, Jurnal Notarius, Vol.13 No.2, Bogor, 2020, p.457.

and/or Building Acquisition Fees (BPHTB). BPHTB collection is based on the Taxable Object Sales Value (NJOP). The procedure for submitting BPHTB in Mataram City still uses a manual system and there are sanctions in the form of fines for late payment of taxes. The implementation of this regulation does not affect the increase or decrease in the process of buying and selling and changing the name of land and/or building rights.

3. Notary PPAT Baiq Mariana Setiarini SH., M.Kn., has an address at Jalan Bung Hatta No. 3 Monjok Baru, Mataram City. Based on the results of the interview, the collection of BPHTB in Mataram City after the enactment of Mataram City Mayor Regulation No. 5 of 2024 concerning Procedures for Collecting Land and/or Building Acquisition Fees (BPHTB) The implementation of this regulation does not affect the increase or decrease in the process of buying and selling and changing the name of land and/or building rights. BPHTB collection is based on the Taxable Object Selling Value (NJOP). The procedure for submitting BPHTB in Mataram City still uses a manual system and there are sanctions in the form of fines for late payment of taxes.
4. Notary PPAT Oni Monica SH., M.Kn., has an address at Jalan AA Gede Ngurah, Lotte Mart Sandubaya Shopping Center, Mataram City. Based on the results of the interview, Mataram City has implemented Mataram City Mayor Regulation No. 5 of 2024 concerning Procedures for Collecting Land and/or Building Acquisition Fees (BPHTB), the implementation of which does not use zoning but is based on the Taxable Object Sales Value (NJOP). The procedure for submitting BPHTB in Mataram City still uses a manual system and there are sanctions in the form of fines for late payment of taxes. The regulations regarding the collection of BPHTB in each region are indeed different, but, namely regarding the subject of the object and its imposition, they are the same.
5. Notary PPAT Dewa Satriadiana, SH., M.Kn., has an address in Mataram City. Based on the results of the interview, the collection of BPHTB in Mataram City after the enactment of Mataram City Mayor Regulation No. 5 of 2024 concerning Procedures for Collecting Land and/or Building Acquisition Fees (BPHTB) against the implementation of the regulation does not affect the increase or decrease in the process of buying and selling and changing the name of land and/or building rights, it's just that the process of collecting BPHTB in the transfer of land rights feels easier. BPHTB collection is based on the Taxable Object Selling Value (NJOP). The procedure for submitting BPHTB in Mataram City still uses a manual system and there are sanctions in the form of fines for late payment of taxes.

Based on interviews with several PPAT Notaries in Mataram City, the results are the same, namely the PPAT Notaries concerned agree that after the issuance of Perwal No. 5 of 2024 concerning Procedures for Collecting Land and/or Building Acquisition Fees (BPHTB) in Mataram City, it provides legal certainty and convenience for PPATs who play a role in collecting the BPHTB. The basis for collecting BPHTB is also still based on the Taxable Object Sales Value (NJOP), not based on zoning, because in Mataram City there is no zoning system implemented.

According to the Regulation of the Mayor of Mataram, West Nusa Tenggara Province, Regulation of the Mayor of Mataram Number: 15 of 2024 concerning Procedures for Collecting Land and Building Acquisition Fees in Article 14 regulates the obligations in collecting BPHTB, namely PPAT or notary must:

- a) Request proof of BPHTB payment from the Taxpayer, before signing the deed of transfer of Land and/or Building Rights; and
- b) Report the preparation of a sale and purchase agreement and/or deed for land and/or buildings to the Mayor no later than the 10th (tenth) of the following month, and if the reporting deadline falls on a holiday, the reporting deadline falls on the next working day.

Land Deed Officials or notaries who violate these obligations will be subject to administrative sanctions in the form of a fine of IDR 10,000,000.00 (ten million rupiah) for each violation and/or a fine of IDR 1,000,000.00 (one million rupiah) for each report as referred to in paragraph (1) letter b.

In Mayor Regulation No. 6 of 2024 concerning Procedures for reporting PPAT or notary in making a sale and purchase agreement and/or deed of land and/or building and procedures for reporting the head of the office in charge of state auction services auction minutes on land and/or building acquisition fees, regarding administrative sanctions charged with STD (Fine Bill) and is regional revenue paid to the regional treasury. The STD will be sent to the PPAT, which can be submitted electronically, proof of payment of the STD is called STS (Deposit Receipt).

This discussion, if related to the theory of legal effectiveness according to Soerjono Soekanto, the factors that can influence the effectiveness of the law are the legal factor itself, the law enforcement factor, the facility and means factor, the community and culture factor. Regarding the legal factor, it is also related to the theory of legal certainty that has a concrete and real form, namely the provisions in the collection of BPHTB both in the form of Laws and Mayoral Regulations and other regulations containing provisions on the collection of BPHTB in general in Indonesia and specifically in the City of Mataram.

Law Enforcement factor, in law enforcement in each of its applications, law enforcement officers are involved, including the police, judiciary, legal advisors, and correctional officers. These parties form and implement the law (*law enforcement*). In this case, officials who are very closely related to the collection of BPHTB are the Regional Government, about the implementation of provisions, and PPAT, who must guarantee that every transfer of land rights has paid off its BPHTB. The collection of BPHTB in the acquisition of land rights also depends heavily on the community (taxpayers) and the culture of the community itself. Awareness of the obligation to pay taxes is very much needed in the process of transferring land rights. Community culture can be influenced by a sense of awareness of the obligation to pay taxes.

Based on the results of the research in this discussion, it can be concluded that the author conducted research at the Notary PPAT and the Regional Revenue Management Agency of Mataram City. BPHTB collection is one of the most important parts in the process of transferring ownership rights (change of name) to land and buildings in Indonesia, because Notaries and Land Deed Officials (PPAT) are prohibited from signing the deed of transfer of rights before the taxpayer has paid the BPHTB properly. The head of the land office can only register land rights or register the transfer of land rights after the Taxpayer submits proof of payment of BPHTB.

The Land Deed Making Officer in his authority on the transfer of land rights is also related to Bappenda, namely the Bappenda structure that is directly related to the collection of BPHTB is the Regional Tax Sector, Sub-Sector of Other Regional Taxes. If the BPHTB value calculated based on the Taxable Object Sales Value (NJOP) is too high, then the taxpayer through the PPAT can submit a reduction to Bappenda. Based on this request, Bappenda will conduct a review of the tax object until it later issues a recommendation letter for reduction. The recommendation letter is accompanied by an invoice for payment of BPHTB issued by Bappenda.

CONCLUSION

BPHTB collection in Mataram City uses a *Self-Assessment System* that emphasizes the independence of taxpayers. This means that the determination of the amount of tax payable that must be paid is carried out independently by taxpayers. BPHTB tax depends on the NJOP value that will be submitted based on the recognition of the parties before the PPAT, which is then stated in the deed. This means that the basic value used in calculating BPHTB depends on the agreement of the parties in carrying out the transaction. So that the certainty of the truth of the transaction value that is considered to have been agreed upon and becomes the basis for calculating BPHTB depends on the honesty of the parties

Based on the provisions regarding the transfer of land rights and collection of BPHTB in the city of Mataram, PPAT acts as a liaison between taxpayers and the government. In every transfer of land rights, the PPAT is obliged to ensure that the payment of BPHTB and other taxes that are a requirement for the transfer of rights has been carried out. If the prospective seller and buyer have met the requirements for the transfer of land rights, then the PPAT submits the registration process or transfer of the name of the land, with one of the requirements being to submit proof of payment of BPHTB. So if the BPHTB has not been paid, the transfer and registration process of the land cannot be carried out.

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