



The harmonization of tax provisions for land and building rights acquisition fee (BPHTB) in the sale and purchase of land and buildings in Banda Aceh city

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Abstract

This research aims to explain the harmonization form of tax collection provisions for the Land and Building Rights Acquisition Fee (BPHTB) in sale and purchase of land and buildings in Banda Aceh city. This research also aims to understand how BPHTB tax collection is in accordance with a sense of justice and to understand and find out the obstacles in implementing BPHTB tax collection in sale and purchase of land and buildings in Banda Aceh city. Based on the research results, the form of harmonization between the community and the Regional Financial and Asset Management Revenue Agency (BPPKAD) in determining and collecting BPHTB taxes is based on the Land Value Zone (ZNT). ZNT is a reference for market price and/or tax object acquisition value (NPOP) for every transaction of sale and purchase of land and building carried out by the people of Banda Aceh City. BPHTB tax collection is in accordance with one's sense of justice in Banda Aceh city by considering and looking at the real factors or conditions of the community as taxpayers when they carry out sale and purchase of land and buildings transactions, whether based on sociological factors of the community, economic factors, or family factors. Meanwhile, the obstacles in collecting BPHTB tax in Banda Aceh city are people's dishonesty in reporting the actual transaction value when verifying the amount of BPHTB tax owed and the lack of knowledge from taxpayers regarding taxation, especially BPHTB tax, so they are difficult to understand and calculate the amount of tax owed.

Keywords: Harmonization, collection, BPHTB Tax, Banda Aceh

Introduction

From a legal perspective, tax is an obligation that arises because of laws that create an obligation for citizens to deposit a certain amount of income into the state treasury, it has coercive power and the tax money must be used for the people's prosperity and the administration of government. Therefore, taxes are people's contributions to the state, which are collected based on law without direct contravention from the state, and are used to finance state households. (Mardiasmo, 2013) ^[2] Tax harmonization itself is a procedure for integrating tax procedures to be merged into law so that it can be easier and more efficient to implement these regulations in state life.

In Indonesia, taxes are collected in two ways, namely collection carried out by the central government, and collection carried out by the regional government. Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, taxes for Land and Building Rights Acquisition Fees (BPHTB) are collected by the Regional Government (Damas Dwi Anggoro, 2017) ^[5]. Then, based on the latest provision, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, it has also provided broad authority in managing regional finances.

The tax object of BPHTB itself is the acquisition of land and buildings. It includes transferring rights and granting new rights. BPHTB collection is carried out by self-assessment, which means that taxpayers are given the trust to calculate and pay the tax owed themselves and report it without relying on a tax assessment letter. Then, the basis for tax imposition is the Tax Object Acquisition Value (NPOP). (Pamularas Katriningsih, 2015) ^[6]

In its implementation in society, the BPHTB tax is often misperceived or misinterpreted, even misused. Many people think that the BPHTB tax is Land and Building Tax (PBB), so they are reluctant to pay for BPHTB tax during tax verification and validation. (Nurbaiti, 2024) Some people also report and calculate the BPHTB tax not at the actual price, such as the transaction price from sale and purchase of land and buildings. This is done because they want to avoid paying another large BPHTB tax and sometimes makes them complain about BPHTB tax amount determined by the Regency/City Government office, in this case through the Regional Financial and Asset Management Revenue Agency (BPPKAD) of Banda Aceh city. (Asril Sarabunis, 2024) This problem occurs because if the transaction agreed upon by the parties is made at the actual price, then taxes will be high. It caused the parties feel reluctance, so they used an illegal method which is contradictory to the law by making two receipts for sale and purchase of land and buildings. People consider that the NPOP value of ZNT itself is still too high and does not match the market price. The parties also assess that the multiplication results and ZNT are equalized, making it burdensome for the parties to pay the tax they owe, especially in the case of the BPHTB sales tax. (Asril Sarabunis, 2023)

Currently, many people feel reluctance to pay the tax owed by BPHTB because the tax burden imposed on taxpayers during sale and purchase transactions is considered too high and burdensome for taxpayers to pay, it is because ZNT is still zone-based and not sector-based. Hence, if the land sample provided by the society in an area to the land price assessment team from the National Land Agency (BPN) of Banda Aceh city is large and wide, then the zoning and/or value will also be high and vice versa. (Maya Fitriyanda,

2023) This uncertainty can raise various legal consequences, such as harming the community because they have to pay higher taxes than they should or vice versa, it can reduce regional income because paying taxes does not comply with market price provisions or NPOP that have been determined based on the Land Value Zone map (ZNT). Based on the background explained above, the researcher is interested in conducting the research entitled "The Harmonization of Tax Provisions for Land and Building Rights Acquisition Fee (BPHTB) in Sale and Purchase of Land and Buildings in Banda Aceh City".

Research methods

This research is an empirical juridical research. It is field research that examines applicable legal provisions and what happens in society. The data is collected based on the results of interviews with respondents and informants. (Abdulkadir Muhammad, 2004) ^[1]. Meanwhile, the research approach used is qualitative. It is a method of research analysis that produces analytical descriptive data expressed in oral and written as well as real behavior, which is researched and studied as a whole. (Mukti Fajar ND and Yulianto Ahmad, 2010)

Results and Discussion

Land and Building Rights Acquisition Fee (BPHTB) is a tax imposed or collected on every citizen who purchases a plot of land and/or building. BPHTB itself is imposed on every acquisition of rights received by an individual or legal entity that occurs within the Indonesian Legal Territory. The highest Tax Rate for Land and Building Rights Acquisition Fee (BPHTB) is set at a maximum of 5% (five percent) and is determined by the relevant Regency/City Regional Regulation. The basis for imposition of Land and Building Rights Acquisition Fee (BPHTB) is the Tax Object Acquisition Value (NPOP) which is the transaction price or market value of the land and buildings transferred. (Marihot Pahala Siahaan, 2003) ^[3]

The form of tax determination for Land and Building Rights Acquisition Fee (BPHTB) has currently been carried out by the government of Banda Aceh City through the Regional Revenue and Financial Management Agency (BPPKAD) based on the existing market value in ZNT for every transaction of sale and purchase of land and building carried out by the people of Banda Aceh City. Determining value and/or market price of land and buildings in Banda Aceh city area is determined through the land value zone. (Nurbaiti, 2024) The value of Land Value Zone (ZNT) itself is obtained based on references from the National Land Agency (BPN) of Banda Aceh city. The sampling mechanism from these lands is carried out in two stages and/or points, namely a) Transaction Value from the parties, and b) The value of the bid price. The results will be used by the assessment team from BPN of Banda Aceh City to be a reference for the Land Value Zone Map (ZNT). (Maya Fitriyanda, 2023)

The BPHTB collection in Banda Aceh city adopts the Self-Assessment System as mandated in Article 5 paragraph (1) of the Banda Aceh Mayor's Regulation (PERWAL) Number 10 of 2016 concerning Amendments to the Banda Aceh Mayor's Regulation Number 8 of 2012 concerning Systems and Procedures Collection for Land and Building Rights Acquisition Fee in Banda Aceh City. In this case, taxpayers must be active in calculating, reporting and paying the

amount of tax to be paid, while tax officers only give direction, counseling, guidance, services, and supervision to taxpayers so that they can fulfill their obligations in paying the BPHTB tax owed.

So far, the payment of BPHTB tax in Banda Aceh City is based on prices that have been recorded on the Land Value Zone map (ZNT). This is because the value of ZNT is the real price that exists in the community itself, especially the people of Banda Aceh City, which the process of ZNT formation involves the community, keuchik or village officials, and sub-district heads throughout the city of Banda Aceh. (Maya Fitriyanda, 2023) With this Land Value Zone map, BPHTB tax collection has provided a sense of justice to the community as taxpayers and also provided benefits to the BPPKAD of Banda Aceh city because the implementation of ZNT has provided convenience for the parties to determine the amount of tax that must be imposed on every land sale and purchase transaction from the community. Therefore, it does not give rise to objections and complaints from the public regarding the amount of the tax owed by BPHTB. Even though the implementation in the field is not yet fully optimal, at least it has provided a sense of justice for the community and the region in terms of BPPKAD of Banda Aceh City (Nurbaiti, 2023)

Apart from the ZNT factor and sociological factors of society which are taken into consideration in determining the amount of BPHTB tax in sale and purchase of land and building transactions, the economic factors of our community are also used as a reference and consideration by BPPKAD of Banda Aceh City. Suppose the taxpayer's economic burden is classified as underprivileged or below the income standard. In that case, BPPKAD will also assess and provide relief in determining the tax burden owed by BPHTB and PBB, so that it does not become a burden or objection to paying the tax owed by taxpayers. Therefore, based on these things, BPHTB tax collection in Banda Aceh City is considered to have been able to provide a sense of justice for the society.

On the other hand, the obstacle of tax collection in Banda Aceh city is the honesty factor of the taxpayers themselves in paying and reporting the results of their tax calculations at the actual transaction price, the level of awareness of our people to pay the taxes owed is still low. Another factor is the switch in the system for collecting BPHTB tax, from a factual validation system to a system recorded in the Land Value Zone (ZNT). The next obstacle in collecting BPHTB tax is the lack of information or understanding received by taxpayers about BPHTB tax itself. (Yuniarti, 2024). The solution or steps to prevent this problem in the future are to foster a sense of tax awareness and honesty among taxpayers, provide socialization or legal and tax counseling for taxpayers, and provide an understanding of new regulations related to the Land Value Zone (ZNT) map. (M. Nur. 2024)

Conclusion

Based on research results, BPHTB tax collection in Banda Aceh City is based on the land value zone map (ZNT) which is a reference for market prices and/or tax object acquisition value (NPOP) for every sale and purchase of land and building transaction carried out by the people of Banda Aceh city. BPHTB tax collection that is in accordance with a sense of justice by considering and looking at the real factors or conditions of the community as taxpayers

themselves when they carry out the sale and purchase of land and building transactions. The obstacles that are often faced in the field are people's dishonesty in reporting the actual transaction value when verifying the amount of tax owed by BPHTB, the lack of knowledge of taxpayers themselves regarding taxation, especially BPHTB tax, making it difficult for them to understand and calculate the amount of tax owed.

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