

The Effect of the Increase in the Selling Value of Tax Objects-Land and Building Tax (NJOP-PBB) on the Transfer of Land Rights at the Notary Office-PPAT

Bryant Manggala Retnanindyani^{*)}

^{*)} Student of Master of Notary Law, Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, E-mail: briantmanggala@gmail.com

Abstract. *The purpose of this study is to determine and analyze: 1) The process of transferring land rights to the Blora Regency Regional Regulation Number 15 of 2018 at the Notary Office-Land Deed Making Official (PPAT). 2) The effect of the increase in the Selling Value of Tax Objects-Land and Building Tax (NJOP-PBB) on the transfer of land rights 3) Barriers and efforts with the increase in the Selling Value of Tax Objects-Land and Building Tax (NJOP-PBB) on the transition process land rights at the Notary Office-PPAT Elizabeth Estiningsih, SH The approach method in this research is juridical normative, namely research that emphasizes the science of law and tries to examine the rules of law that apply to the subject matter. The data used are primary and secondary data obtained through interviews and literature studies, while the data analysis method is carried out by qualitative descriptive analysis. The results of the research resulted in the following conclusions: 1) In the registration of the transfer of their rights, the applicant can be represented by PPAT. Based on the Regional Regulation of Blora Regency Number 15 of 2018, one of the conditions for the transfer and registration of rights to land and/or buildings is proof of payment of fees for the acquisition of land and building rights (BPHTB). 2) The increase in the Sales Value of Tax Objects-Land and Building Tax (NJOP-PBB) certainly affects the process of transferring land rights, because it is not uncommon for the transaction value submitted by taxpayers to be deemed inappropriate by tax officials, so it is not uncommon for tax officials to be in the process. verification/validation, requesting that the transaction value be changed and adjusted according to the tax officer's assessment. 3) The Petitioner has objections to the tax to be paid. Where the tax value to be paid is very high, the NJOP also increases every year so that with an increasing NJOP, the tax to be paid is the estimated value determined by the BPPKAD exceeds the original sale and purchase value made by the parties. The Blora Regency Government must issue standard regulations so that there are no differences in the calculation of BPHTB.*

Keywords: Land transfer; BPHTB; NJOP

1. Introduction

The increase in human population causes many needs that are needed by the population in general. These needs are in the form of clothing, food, and shelter. Talking about boards, there are still many people who need it, both for agriculture

which will later become their life support, as well as housing that will be used for housing later.¹⁾

To have a definite legal force, every land owned must be registered at the National Land Agency office. According to article 1 number 1 Government Regulation Number 24 of 1997, land registration is a series of activities carried out by the Government continuously, continuously and regularly, including collection, processing, bookkeeping and presentation and maintenance of physical and juridical data in the form of maps and lists of Plots of land and apartment units including the issuance of certificates of proof of their rights called certificates, for land parcels for which there are already rights and ownership rights to apartment units, as well as certain rights which impose them.²

Acquisition of land rights can be obtained either in the process of buying and selling land, made by means of a grant or inheritance and obtained based on the distribution of joint rights. In order to obtain legal certainty and protection, the acquired land must be registered at the local Land Agency Office.

One of the requirements needed is a Deed made by the Official for Making Land Deeds or abbreviated as PPAT in English is called land deed officials, while in Dutch it is called land titles registrar, has a very important position and role in national life and have a state because this official is given the authority by the state to make deeds of transfer of land rights and other deeds in the Republic of Indonesia and abroad.³

Before the Deed is drawn up by the Land Deed Making Official (PPAT) for the process of transferring rights, the prospective right holder is obliged to collect the requirements needed by the Land Deed Making Official (PPAT) in making the Deed. Includes data of the parties concerned, including Certificate of Origin or Leter C (if not already have a certificate), Photocopy of Identity Card (KTP), Photocopy of Family Card (KK) and Photocopy of Marriage Book of the parties (provided that they have shown the original document in front of Land Deed Making Official or called PPAT), Death Certificate issued by the local Kelurahan or Death Certificate issued by the local Population and Civil Registry Office (if a party has passed away), Photocopy of Tax Return of Land and Building Tax Payable (SPPT)-UN) last year.

Before the Deed is made or numbered by the Land Deed Making Official (PPAT), the process carried out by the Land Deed Making Official (PPAT) is first checking the land certificate to be transferred, then registering the Land Value Zone (ZNT) to find out the value of regional land that will be processed for the transfer of rights, carry out permits for example, Land Use Change Permit (IPPT), we usually call it drying (for land to be changed its land status), or carry out a Transfer of Rights Permit (IPH) for agricultural land, and of course submitting the application process for the transfer of land rights tax, for land rights recipient tax, a Land and Building Acquisition Fee (BPHTB) is submitted at the Revenue Agency Office Regional Financial and Asset Management

¹ Ali, Mohammad. (2009). *Pendidikan Untuk Pembangunan Nasional*. Jakarta: Grasindo (PT. Gramedia Widiasarana Kompas Gramedia Building). p. 1

² Widyarini, Indriasti Wardani et al. (2018). *Hukum Pertanahan*. Semarang: Fakultas Hukum Universitas 17 Agustus 1945 (UNTAG) Semarang. p. 11

³ H. Salim, HS. (2016). *Teknik Pembuatan Akta Pejabat Pembuat Akta Tanah*. Jakarta: Raja Grafindo Persada. p. 89

(BPPKAD) and for tax release or land rights givers, Final Income Tax (PPH) is made at the local Pratama Tax Office.

The obstacle that is often faced by Land Deed Making Officials (PPAT) in the process of transferring land rights is the process of filing taxes, often the applicant has objections to the taxes that must be paid. Where the value of the tax to be paid is very high, the selling value of the tax object (NJOP) always increases every year so that with the increasing selling value of the tax object (NJOP), the tax to be paid in the process of transfer of rights is also getting higher and often in the transition process. rights by way of sale and purchase, the estimated value determined by the Regional Revenue, Financial and Asset Management Agency (BPPKAD) exceeds the original sale and purchase value made by the parties.

Based on this background, the title: "The Effect of the Increase in the Selling Value of Tax Objects-Land and Building Tax (Njop-Pbb) on the Transfer of Land Rights at the Notary-Ppat Office in Blora Regency". This research attempts to answer the problem regarding the process of transferring land rights to the Regional Regulation of Blora Regency Number 15 of 2018 concerning Fees for Acquisition of Land and Building Rights (BPHTB) at the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency, the influence of the increase in Sales Value Tax Objects-Land and Building Tax (NJOP-PBB) to the process of transferring land rights at the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency, as well as the obstacles and efforts made related to an increase in the Sale Value of the Object Tax-Land and Building Tax (NJOP-PBB) on the process of transferring land rights at the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency.

2. Research Methods

The approach method used in this research is normative juridical. Normative juridical, namely research that emphasizes the science of law and tries to examine the rules of law that apply to the subject matter.⁴ The research specification used is descriptive analytical. Primary data collection was carried out by interview method. This type of interview used in this study using free guided interviews, is a combination of free and guided interviews.⁵ Secondary data is data obtained from a review of the literature or a review of various literature or related library materials.

3. Results and Discussion

3.1 The Process of Transferring Land Rights to the Regional Regulation of Blora Regency Number 15 of 2018 concerning Fees for Acquisition of Land and Building Rights (BPHTB) at the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency

PPAT notaries have an important role in the process of transferring land rights. Like the PPAT Notary Office Elizabeth Estiningsih, SH, which is located at Jalan Nusantara

⁴ Soekanto, Soerjono dan Sri Mamadji. (2009). *Penelitian Hukum Normatif: Suatu Tinjauan Singkat*. Jakarta: Raja Grafindo Persada. p. 1

⁵ *Ibid*, p. 84

Number 18, Blora Regency. The PPAT deed must be attended by the parties who carry out the legal actions concerned (sellers and buyers) or persons authorized by it with a written power of attorney in accordance with the prevailing laws and regulations. Power of attorney for the seller must be with a notary deed, while the power of attorney for the buyer may be with the deed under hand. The documents submitted by the seller to PPAT in making this sale and purchase deed are photocopies of identity cards (KTP), photocopies of family cards, marriage certificates, tax payable notification (SPPT) for land and building taxes. The documents submitted by the buyer to PPAT in making the sale and purchase deed are photocopies of identity cards (KTP), photocopies of family cards, and marriage certificates.

The making of the PPAT deed must be witnessed by at least two witnesses who according to the applicable laws and regulations are eligible to act as witnesses in a legal act, who testify, among others, regarding the presence of the parties or their proxies, the existence of the documents shown in the making of deeds, and the parties concerned have carried out the legal act. The Official for Making Land Deeds is obliged to read the sale and purchase deed to the parties concerned (seller and buyer) and provide an explanation of the content and purpose of making the deed, the registration procedure for the transfer of rights. Two original PPAT deeds are made, one sheet is kept at the PPAT office and one sheet is submitted to the Head of the local land office for registration purposes.⁶

Document-document those submitted by the PPAT in the context of registering the transfer of rights to the local land office are:⁷

1. Letter of application for registration of transfer of rights signed by the right recipient (buyer) or his proxy,
2. Written power of attorney from the right recipient (buyer) if the applicant for registration of the transfer of rights is not the right recipient (buyer).
3. Sale and purchase deed by PPAT which was still in office at the time of drawing up the deed and whose working area includes the location of the land concerned
4. Proof of identity of the transferor (seller)
5. Proof of identity of the party receiving the rights (buyer)
6. The original land title certificate that was transferred (traded)
7. Transfer of rights if needed
8. Proof of payment of land and building title acquisition fee (BPHTB), in the event that the fee is payable, and
9. Proof of payment of income tax (PPh), in case the tax is payable.

The role of the Land Deed Making Official (PPAT) in the event that the Taxpayer carries out the obligation to pay the BPHTB are all the stages that the Taxpayer of Land and/or Building Acquisition Fees goes through in making the calculation and payment of Land and/or Building Title Acquisition Fee, the role of the Land Deed Making Official (PPAT) in fulfilling the payment of Land and/or Building Acquisition Fee is only the party that bridges the payment of Land and/or Building Acquisition Fee⁸ Furthermore, he said that

⁶ Sinaga, Sahat HMT. (2007). *Jual beli Tanah dan Pencatatan Peralihan Hak*. Bekasi: Pustaka Sutra. p. 36.

⁷ Interview with Notary-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency, November 10, 2020

⁸ Ibid

PPAT usually only helps with the calculation and sometimes helps to transfer it to the Regional Treasury. Usually this is done when the taxpayer submits the payment of fees for the acquisition of rights to land and/or buildings from the acquisition of rights to land and/or buildings that he receives to PPAT.⁹

Rules in Article 91 paragraph (1) of Act No. 28 of 2009 concerning Regional Taxes and Regional Levies, has explicitly ordered the Land Deed Maker Officer/Notary Public to escort all taxpayers of Tax on Acquisition of Rights to Land and/or Buildings who make deeds. the transfer of rights to land and/or buildings to the Official for Making Land Deeds/Notaries must first pay the obligation for the Acquisition Fee for Land and/or Building Rights before the deed of transfer of rights to land and/or buildings is signed by the Official for Making Land Deeds/Notary parties involved in the transfer of rights to the land and/or building.¹⁰

In Blora Regency, the regulation regarding BPHTB tax was previously regulated by the Blora Regency Regional Regulation Number 10 of 2011 concerning Fees for Acquisition of Land and Building Rights in Blora Regency, then amended by Blora Regency Regional Regulation Number 15 of 2018 concerning Fees for Acquiring Rights on Land and Buildings in Blora Regency, then adjusted again to the Blora Regent Decree Number 971.11/81/2020 concerning the Determination of the Sales Value of Land and Building Tax Objects for Rural and Office Buildings in Blora Regency, this is done in order to adjust the Selling value of Tax Objects with the Market Value. because the Selling Value of Tax Objects continues to increase every year.

In article 6 of the Regional Regulation of Blora Regency Number 15 of 2018 concerning Fees for Acquisition of Rights to Land and Buildings in Blora Regency, it states that:

- 1) The tax base for imposition is the Acquisition Value of Tax Objects
- 2) The Tax Object Acquisition Value as referred to in paragraph (1) is:
 - a. Buying and selling is the transaction price
 - b. Exchanges are market values
 - c. Grants are market value
 - d. Testament grants are market value
 - e. Inheritance is market value
 - f. Income in a company or other legal entity is market value
 - g. The separation that results in gain is the market value
 - h. The transfer of rights due to the implementation of a judge's decision which has permanent legal force is a market value
 - i. The granting of new land rights as a continuation of the release of rights is a market value
 - j. The granting of new rights to land other than relinquishment of rights is market value
 - k. Consolidation is a market value
 - l. Business expansion is market value
 - m. Prizes are market value

⁹ Sinaga, Sahat HMT. (2007). *Jual beli Tanah dan Pencatatan Peralihan Hak*. Bekasi: Pustaka Sutra. p. 36.

¹⁰ Interview with, Head of Transitional Subsection, Assignment of Rights and Land Deed Making Official (PPAT) of Blora Regency Land Office

- n. The buyer's support in the auction is the transaction price stated in the minutes of auction.
- 3) If the Tax Object Acquisition Value as referred to in paragraph (2) letters a through n are unknown or more lower than the NJOP used in tax imposition Earth and Buildings in ter so the acquisition, basic the imposition used is the NJOP of Land Tax and Building.
 - 4) In the case of Land and Building Tax NJOP as referred to referred to in paragraph (3) has not been determined at the time it was due BPHTB, NJOP of Land and Building Tax can be based on Land Tax NJOP Certificate and Building.
 - 5) Land and Building Tax NJOP Certificate as referred to referred to in paragraph (4) is of a nature while.
 - 6) Land and Building Tax NJOP Certificate as referred to referred to in paragraph (4) can be obtained at the Tax Office or authorized agency in accordance with regulations legislation.
 - 7) The amount of the non-taxable tax object acquisition value is set at Rp. 60,000,000.00 (sixty million rupiah).
 - 8) The amount of the non-taxable tax object acquisition value for acquisition of rights due to inheritance or testament grants received by people individuals who are still in deep family relationships straight line of descent one degree up or one degree down with the giver a will gift, including husband/wife, is set at Rp. 300,000,000.00 (three hundred million rupiah).
 - 9) The Acquisition Value of Non-Taxable Tax Objects as referred to referred to in paragraph (7) and paragraph (8) shall be given 1 (one) time in 1 (one) year for each Taxpayer.¹¹

The process for managing BPHTB in Blora Regency is:

1. BPHTB applications are submitted to the Head of BPPKAD Blora Regency.
2. BPPKAD officers carry out administrative verification and field verification processes related to BPHTB applications.
3. Each BPHTB taxpayer is required to fill out a Regional Tax Deposit (SSPD).
4. SSPD must be filled in clearly, correctly and completely and signed by the taxpayer
5. SSPD must be submitted to the competent official at the latest when the taxpayer obtains rights to land and/or buildings.
6. Each BPHTB taxpayer is required to pay taxes payable and pay by using SSPD.
7. Calculation of BPHTB = $5\% \times (\text{NPOP} - \text{NPOPTKP})$. NPOP is the Tax Object Acquisition Value. NPOPTKP is the acquisition value of non-taxable tax objects. The amount of NPOPTKP = IDR 60,000,000.
8. Payment process, then the tax validation process.¹²

Collection BPHTB is one very important part in the process of transferring ownership of land and/or building rights in Indonesia, because PPAT and/or notaries are prohibited from signing the deed of transfer of rights before the taxpayer repays the

¹¹ Article 6 Regional Regulation of Blora Regency Number 15 of 2018 concerning Fees for Acquisition of Rights to Land and Buildings in Blora Regency.

¹² Interview with Notary-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency, November 10, 2020

BPHTB accordingly.¹³ Those who have rights to land and buildings are required to pay taxes to the state through payment of taxes, in this case, Fees for Acquisition of Land and Building Rights (BPHTB).¹⁴

3.2 The effect of the increase in the Sales Value of Tax Objects-Land and Building Tax (NJOP-PBB) on the transfer of land rights at the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency

Confirmation of Taxpayer Status is an activity carried out by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency before providing land services to obtain information on Taxpayer status.¹⁵ While Taxpayer Status Information is information provided by the Director General of Taxes in the context of implementing the Confirmation of Taxpayer Status for certain public services within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency.¹⁶ In the process validation if there is any doubt from the tax officer regarding the transaction value which is used as the basis for the imposition of BPHTB, it is possible to do so careful research, if necessary a site inspection is held by the officer field by looking for general value information fairly with compare the NJOP of the land and building concerned. So that based on the results of the validation there is a possibility that the value is proposed as a basis the imposition of BPHTB shall be changed according to the transaction value actually naturally.

As regulated in Article 87 of the PDRD Law, that is the basis Imposition of Fees for Acquisition of Rights on Land and Buildings is Acquisition Value Tax Objects. While is referred to as the Tax Object Acquisition Value as is referred to is the transaction value for the transfer due to buying and selling or market value for other transitions. The use of this transaction value or market value which creates uncertainty, because of the transaction value or the market value against san object is relative to some people, depending on the value for whom, whether for the parties, for tax officers, or others, so it will be difficult obtained the same and definite value. The existence of legal truth and certainty, including regarding the transaction value. Particularly for the acquisition of rights due to inheritance or testament grants received by an individual who is still related by blood in a straight lineage one degree up or one degree down from the donor of a will, including husband/wife, the NPOPTKP amount is set to be the lowest at Rp. 300,000 .000, -.¹⁷

An example of a case of transfer of land rights at the Notary Office Elizabeth Estiningsih which is based on Jalan Nusantara number 18 Jetis Blora which is based on the Sale and Purchase Deed no 1466/2020 with the object of sale and purchase of land covering an area of 350m2 in Semampir Village, Jepon Blora District, with a Tax Payable Tax Return Number Land and Buildings (SPPTPBB) Tax Object Number (NOP)

¹³ Siahaan, Marihot Pahala. (2010). *Kompilasi Peraturan Di Bidang BPHTB, Panduan Dalam Penyusunan Aturan Pelaksanaan Peraturan Daerah Tentang BPHTB*. Jakarta: Graha Ilmu. p. vii.

¹⁴ Elucidation of Act Number 20 of 2000 concerning Fees for Acquisition of Rights to Land and Buildings (BPHTB)

¹⁵ Article 1 paragraph (4) Ministerial Regulation ATR No. 21 of 2017

¹⁶ Article 1 paragraph (5) Ministerial Regulation ATR No. 21 of 2017

¹⁷ <https://bppkad.blorakab.go.id/bphtb/>, accessed on 18 November 2020, at 19.00 WIB

33.16.080.010.005.0055.0, the transaction price is 50,000,000 (fifty million rupiah). Then the BPHTB calculation is:

1. NPOP calculation

Land area x PBB NJOP/m² (NJOP PBB Semampir village based on Blora Regent Decree Number 97181/2020 is worth 200,000/m² (two hundred thousand rupiah per square meter).

Then the NPOP is 350 m² x 200,000 = 70,000,000.00

2. Transaction Price 50,000,000, -

3. Calculation of BPHTB

1. Acquisition Value of Tax Objects (NPOP) (pay attention to points 1 and 2)		1	70,000,000
2. Acquisition Value of Non-Taxable Tax Objects (NPOPTKP)		2	60,000,000
3. Acquisition Value of Taxable Tax Objects	Numbers number 2	1- 3	10,000,000
4. Payable Acquisition Fee for Land Rights	5% x number 3	4	500,000
5. 50% imposition due to inheritance/grant	0% x number 4	5	-
6. Transfer of Land Rights to be paid		6	500,000

Based on the above calculations, the BPHTB that must be paid by the Buyer is IDR 500,000

The increase in the Sales Value of Tax Objects-Land and Building Tax (NJOP-PBB) certainly affects the process of transferring land rights, as in the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency. There is uscoretransactions as the basis for calculating BPHTB often cause problems in the field, because it is not uncommon for the transaction value submitted by taxpayers to be deemed inappropriate by tax officials, so it is not uncommon for tax officers in the verification/validation process to request that the transaction value be changed and adjusted according to tax officer assessment. This can happen because it is a natural thing, that in general, people wish to pay the tax lightly, so that the value stated in the deed and used as the basis for calculating the BPHTB does not correspond to the actual fact that has been agreed by the parties.¹⁸

Likewise, the tax officer wants the tax paid to be maximum. The use of transaction value in accordance with market prices tends to be much higher than the Selling Value of Land and Building Tax Objects (NJOP PBB), so that tax officials in determining the actual transaction value are not easy, in conducting research on the correctness of the transaction value used by taxpayers to calculate BPHTB, the official must seek data and information or information from various parties, which is actually not easy to

¹⁸ Interview with Notary-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency, November 10, 2020

obtain a definite value and guarantee the truth. In fact, it does not rule out the possibility that the transaction value determined by the tax officer is not in accordance with the actual reality, this is a problem because there is no certainty regarding the transaction value. Basically, the transaction value in a sale and purchase is determined solely by the parties themselves based on the agreement,

For this reason, between taxpayers, PPAT and Tax Officers in carrying out their duties must refer to the applicable regulations, namely Blora Regency Regional Regulation Number 10 of 2011 concerning Fees for Acquisition of Land and Building Rights in Blora Regency, then amended by Regional Regulation of Blora Regency Number 15 of 2018 concerning Fees for Acquiring Rights to Land and Buildings in Blora Regency, as well as Blora Regent Decree Number 971.11/81/2020 concerning the Determination of the Selling Value of Land and Building Tax Objects in Rural Areas and Offices in Blora Regency, this is done in order to adjust the Selling value of Tax Objects with the Market Value, because the Selling Value of Tax Objects continues to increase every year, so as not to cause problems in the process of validation BPHTB tax and PPh tax, in order to guarantee legal certainty and provide protection for the community, especially for people who seek justice.

3.3 Obstacles and efforts made in connection with an increase in the sale value of tax objects-land and building tax (NJOP-PBB) on the transfer of land rights at the notary office-land deed maker official (PPAT) Elizabeth Estiningsih, SH in Blora Regency

a. The difference in determining the value of the transaction

Basically, the transaction value in a sale and purchase is determined solely by the parties themselves based on an agreement, and no one party can determine, let alone force, to use a certain value. In the event of coercion and/or an action that results in the transaction value not being in accordance with the fact that has been agreed by the parties, it will have an impact on the contents of the deed so that the transaction may become invalid and canceled. The transaction value stated in the contents of the PPAT Deed must be in accordance with the validated price. So that this is what determines legal certainty in determining whether a sale and purchase is legal,

The difference in determining the value of this transaction will continue to occur if the parties conducting the validation and the parties conducting the sale and purchase and the Notary do not have definite rules or regulations. For this reason, so that this does not happen again, the Blora Regency Government must issue standard rules which can be used as a basis for parties making buying and selling so that there are no differences in the calculation of BPHTB.

b. The Length of the Validation Process

This is what can cause obstacles and obstacles in the further process of transitional registration at the Land Office, because they have to wait for the validation process to finish by paying the shortfall if there is an underpayment. Professional land registration services and transparency in the work procedures and costs required are prerequisites for successful land registration implementation.¹⁹ Because the registration

¹⁹ Sumardjono, Maria S.W. (2002). *Kebijakan Pertanahan Antara Regulasi & Implementasi*. Jakarta: PT. Kompas Media Nusantara. p. 121

requirements have to wait for SSPD validation which sometimes takes a long time, besides having to make changes to the transaction value and the amount of BPHTB payments when the value submitted by the taxpayer does not match according to the calculation of the authorized service. With these conditions, in its development, a Circular Letter to the National Land Agency of the Republic of Indonesia number: 05/SE/IV/2013 concerning Registration of Land Rights addressed to the Head of the Regional Land Office is issued to receive land transfer registration without waiting for validation of proof of BPHTB payment.

4. Closing

4.1 Conclusion

Based on the description in the above language, the conclusions in this study are:

1. The process of transferring land rights to the Blora Regency Regional Regulation Number 15 of 2018 concerning Fees for Acquisition of Land and Building Rights (BPHTB) at the Notary Office-Land Deed Making Official (PPAT), the applicant in the registration of transfer of his rights can be represented by PPAT. This is because in addition to PPAT being tasked with making land sale and purchase deeds, PPAT is also tasked with registering the transfer of its rights at the local land office, which is no later than 7 days after signing the deed of sale and purchase of land rights. Based on the Regional Regulation of Blora Regency Number 15 of 2018 concerning Fees for Acquisition of Land and Building Rights (BPHTB), one of the conditions for transfer and registration of rights to land and/or buildings is proof of payment of fees for the acquisition of land and building rights (BPHTB). Calculation of BPHTB = $5\% \times (\text{NPOP} - \text{NPOPTKP})$. NPOP is the Value of Acquisition of Tax Objects. NPOPTKP is the acquisition value of non-taxable tax objects. The amount of NPOPTKP = IDR 60,000,000. Then the tax officer validates the BPHTB.
2. The effect of the increase in the Sales Value of Tax Objects-Land and Building Tax (NJOP-PBB) on the process of transferring land rights at the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency, namely an increase in the Selling Value of Tax Objects-Land Tax and Building (NJOP-PBB) certainly affects the process of transferring land rights, the use of the transaction value as the basis for calculating BPHTB often creates problems because it is not uncommon for the transaction value submitted by taxpayers to be deemed inappropriate by tax officials, so it is not uncommon for officers tax in the verification/validation process, requests that the transaction value be changed and adjusted according to the tax officer's assessment. This can happen because it is a natural thing,
3. The obstacles and efforts made in connection with the increase in the Sales Value of Tax Objects-Land and Building Tax (NJOP-PBB) to the process of transferring land rights at the Notary Office-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency are the applicant has an objection to the tax that must be paid.

Where the value of the tax to be paid is very high, the selling value of the tax object (NJOP) always increases every year so that with the increasing sale value of the tax object (NJOP), the tax that must be paid in the process of transferring rights is also getting higher. For this reason, so that this does not happen again, the Blera Regency Government must issue standard rules which can be used as a basis for parties making buying and selling so that there are no differences in the calculation of BPHTB.

4.2 Suggestion

Based on the above conclusions, the suggestions in this study are:

1. Local governments should no longer use the transaction value as the basis for calculating BPHTB causing uncertainty.
2. It is also recommended for the public to report if there are data on the PBB SPPT that do not match the data of the tax object so that they submit a correction request to the Land and/or Building Tax Office and for people who do not have SPPT PBB, they should immediately apply for SPPT PBB registration to the Tax Office. Earth and/or Buildings.

5. References

Books:

- [1] Soekanto, Soerjono dan Sri Mamadji. (2009). *Penelitian Hukum Normatif: Suatu Tinjauan Singkat*. Jakarta: Raja Grafindo Persada.
- [2] H. Salim, HS. (2016). *Teknik Pembuatan Akta Pejabat Pembuat Akta Tanah*. Jakarta: Raja Grafindo Persada.
- [3] Widyarini, Indriasti Wardani et al. (2018). *Hukum Pertanahan*. Semarang: Fakultas Hukum Universitas 17 Agustus 1945 (UNTAG) Semarang.
- [4] Siahaan, Marihot Pahala. (2010). *Kompilasi Peraturan Di Bidang BPHTB, Panduan Dalam Penyusunan Aturan Pelaksanaan Peraturan Daerah Tentang BPHTB*. Jakarta: Graha Ilmu.
- [5] Sumardjono, Maria S.W. (2002). *Kebijakan Pertanahan Antara Regulasi & Implementasi*. Jakarta: PT. Kompas Media Nusantara.
- [6] Sinaga, Sahat HMT. (2007). *Jual beli Tanah dan Pencatatan Peralihan Hak*. Bekasi: Pustaka Sutra.
- [7] Ali, Mohammad. (2009). *Pendidikan Untuk Pembangunan Nasional*. Jakarta: Grasindo (PT. Gramedia Widiasarana Kompas Gramedia Building).

Internet:

<https://bppkad.blorakab.go.id/bphtb/>, accessed on 18 November 2020, at 19.00 WIB

Regulation:

- [1] Act No. 20 of 2000 concerning Fees for Acquisition of Rights to Land and Buildings (BPHTB)
- [2] Ministerial Regulation ATR No. 21 of 2017
- [3] Blora Regency Regional Regulation Number 15 of 2018 concerning Fees for Acquisition of Land and Building Rights (BPHTB)

Interview:

- [1] Interview with Notary-Land Deed Making Officer (PPAT) Elizabeth Estiningsih, SH in Blora Regency, November 10, 2020
- [2] Interview with, Head of Transitional Subsection, Assignment of Rights and Land Deed Making Official (PPAT) of Blora Regency Land Office