



Literature Study: Mandatory Contribution of Land and Building Rights Acquisition Duty (BPHTB)

Eka Ayuningtiyas*, Naili El Muna

Universitas KH. A. Wahab Hasbullah

E-mail: ekaayu6868@gmail.com

ABSTRACT

Mandatory BPHTB contributions are local original revenues that must be paid by the payer to the local government that is useful for development. In this writing, we will discuss various information related to BPHTB mandatory contributions with the literature study method. In this literature study, there is information on previous research that provides answers on the legal basis of the mandatory contribution of the Mandatory Acquisition Duty on Land and Building Rights, the subject and object of the mandatory contribution of the BPHTB and the amount of the tariff and how to calculate the mandatory contribution of the BPHTB. Based on the results of this literature, it can be concluded that the mandatory BPHTB contribution has a strong and clear legal basis, the subject and object of the mandatory contribution include individuals and legal entities of BPHTB and the amount of the tariff and how to calculate the mandatory contribution of the BPHTB Mandatory Contribution, while the tariff in the payment of the Land and Building Rights Acquisition Duty (BPHTB) and the amount of the tariff and the method of calculating the mandatory contribution of the Mandatory Land and Building Rights Acquisition Fee (BPHTB) is 5%.

Keywords: *Mandatory Contributions, Land and Building Rights Acquisition Duty*

INTRODUCTION

Indonesia is a developing country where one of the sources of income comes from the contribution of tax payments by its citizens. Based on data from the 2022 State Budget report, tax revenue until October has reached Rp 1448.2 trillion, while non-tax state revenue is Rp 476.5 trillion. Regional taxes are one of the state's opinion posts in each region as a source of regional original revenue (PAD) which can later become a source of revenue for local governments (Kemenkeu.go.id, 2022).

Based on article 1 number 41 of Law (UU) 28 of 2009 concerning Regional Taxes and Regional Levies, BPHTB is a tax on the acquisition of land or building rights (Saputra et al., 2022). Land and Building Rights Acquisition Duty (BPHTB) is a type of regional tax that has the potential to be explored more deeply by local governments because of the contribution of Land and Building Rights Acquisition Duty (BPHTB) in accordance with national economic conditions.

The Land and Building Rights Acquisition Fee (BPHTB) has the potential to contribute to local revenue. Based on previous research, BPHTB is a regional tax that has the potential to be quite high and contributes greatly with a percentage of collection realization of 112.04% in the city of Bandung. BPHTB is a type of tax that has a system Self-Assessment System, which is a tax group that gives taxpayers full flexibility to calculate and deposit their own tax amount with the price of the land range issued by BPN.(Suryanto et al., 2018),

The existence of BPHTB is expected to become stronger and bigger and can circumvent the fulfilment of household needs so that they are met. Through the budget policy made by the local government, it is hoped that it can be a strategy in helping the wheels of government and regional development. Therefore, in this writing, the researcher is interested in discussing more deeply related to BPHTB

METHOD

The type of research approach in this writing uses a qualitative approach with a literature study method. The literature study method is a series of activities related to the method of collecting library data, reading and recording and managing research materials. The type of data used by the author in this

study is data obtained from literature studies. Literature study is a method used to collect data or sources related to the topic raised in a research (Sri Rahayu, 2018).

Creswell, John. W. stated that a literature review is a written summary of articles from journals, books, and other documents that describe theories and information both past and present, organizing the literature into the topics and documents needed (Habsy, 2017).

RESULT AND DISCUSSION

Legal basis for Mandatory Contribution for Land and Building Rights Acquisition Duty (BPHTB)

Mandatory Contribution The Land and or Building Rights Acquisition Fee (BPHTB) is one of the sources of local original revenue whose policy is fully handed over to the local government (Saputra et al., 2022). The results of the collection of mandatory fees for the acquisition of land and or building rights (BPHTB) are used for regional household financing such as road construction costs, public facilities in the local area and so on for the realization of community welfare.

Mandatory contributions The Land and or Building Rights Acquisition Fee (BPHTB) is a material tax on new tax objects by paying attention to the tax subject (Tjandrakirana et al., 2021). The transfer of rights to land and or buildings is an act or legal event that results in the acquisition or possession of rights to land and or buildings by an individual or entity.

The legal basis that regulates or becomes the basis for the mandatory contribution of the Land and or Building Rights Acquisition Fee (BPHTB) is written in Law Number 21 of 1997 which was later updated in Law Number 20 of 2000 concerning the Transfer of Land and Building Rights. Land and Building Rights Acquisition Duty based on Law Number 20 of 2000 concerning Land and Building Rights Transfer Duty is a tax imposed on the acquisition of land and or building rights, hereinafter referred to as the (Tiwow et al., 2020).

In addition, regulations related to mandatory contributions for the acquisition of land and or building rights (BPHTB) are also outlined in Law No. 28 of 2009 articles 85 to 93 related to regulations No. 111 to 114 of 2000, Decree of the Minister of Finance No. 561/KMK.04/2004 concerning procedures for granting BPHTB reductions as amended several times, most recently by the Regulation of the Minister of Finance No. 91/PMK.03/2006, Decree of the Minister of Finance No. 516/KMK.04/2000 concerning Procedures for Determining the Amount of Acquisition Value of Non-Taxable Tax Objects for the Acquisition of Land and Building Rights as last amended by PMK No. 14/PMK.03/2009 (Bonita, 2021).

The collection of land and or building rights acquisition duties (BPHTB) is regulated in Law Number 20 of 2000 article 10 Paragraph (1) which enforces self-assessment, namely taxpayers are given the trust to calculate and pay the tax owed by themselves. But in the implementation of *self-assessment* has a weakness, namely the emergence of the problem of low honesty of taxpayers, so it is not easy for tax collectors to conduct an audit of BPHTB taxes owed (Rizkina, 2019).

Subject and Object of Mandatory Contribution Mandatory Land and Building Rights Acquisition Duty (BPHTB)

The subject of the mandatory contribution of land and building rights acquisition duty (BPHTB) is an individual or entity that obtains land and/or building rights. This means that individuals or entities that receive the transfer of land and or buildings have an obligation to pay taxes. Meanwhile, the object of mandatory contributions for the acquisition of land and building rights (BPHTB) is the acquisition of land and building rights that are included in legal events or legal acts, namely transactions of transfer of property rights and use rights.

The acquisition of rights to land and buildings can occur due to transactions of transfer of rights and granting of rights (Suryanto et al., 2018). Transfer of rights such as sale and purchase transactions, exchange of trades, grants, grant of wills, inheritances, income in the company, separation of rights resulting in transition, appointment in auction, implementation of judge's decisions that have permanent legal force, business mergers, business mergers, business expansions and gifts. Meanwhile, the granting of new rights such as the continuation of the release of rights and outside the release of rights.

Rates and how to calculate the Mandatory Land and Building Rights Acquisition Duty (BPHTB) contribution

Based on government regulations, the amount of the mandatory contribution rate for the acquisition of land and building rights (BPHTB) is 5% with the calculation of the imposition of the taxpayer acquisition value (NPOP) and also the acquisition value of non-taxable tax objects (NPOPTKP). The provisions for the amount of tax object acquisition value (NPOP) are first based on transaction prices such as buying

and selling.

Second, based on the market value of tax objects, in legal acts: exchange, grant, grant of will, inheritance, entry in a company or other legal entity, separation of rights resulting in transition, transfer of rights due to the implementation of a judge's decision that has permanent legal force, granting new rights to land as a continuation of the waiver of rights, granting new rights to land outside the waiver of rights, business mergers, business mergers, business expansions, gifts.

Third, based on the transaction price listed in the auction decision. Meanwhile, the value of acquisition of non-taxable tax objects (NPOPTKP) is determined by government regulations regionally, with the maximum stipulation of Rp 60,000,000.00 except in terms of the acquisition of rights due to inheritance, or testamentary grants received by individuals who are still in a blood family relationship in a straight lineage of one degree up or one degree down with the grantor of the will, including the most husband or wife, which is Rp 300,000,000.00 (Sulistyowatie, 2018).

The method of calculating the mandatory BPHTB is as follows:

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

Or

$$5\% \times (\text{NJOP} - \text{NPOPTKP})$$

Information:

BPHTB : Acquisition duty on land and building rights

5% : BPHTB's presentation on government policy regulations as tax collector

NJOP : Selling value of tax objects

NPOPTKP : The value obtained from the non-taxable object, the value based on the government regulations where the land and construction located

For example, the calculation of BPHTB in the transfer of rights to the sale and purchase of land and buildings:

Mr. Anton owns a plot of land and a building with a square shape of 15 m x 30 m and a building on it measuring 15 m x 15 m. The price of land in the area reaches Rp 1,000,000.00/m². Meanwhile, the building price is IDR 4,000,000.00/m². Calculate the amount of BPHTB tax that Mrs. Sinta must pay as a buyer!

Answer:

Land area = 15 m x 20 m = 300 m², total land price Rp 1,000,000.00 x 300 m² = Rp 300,000,000.00.

House area = 10 m x 10 m = 100 m², total building price Rp 4,000,000.00 x 100 m² = Rp 400,000,000.00.

So, the total selling price of land and NJOP houses is IDR 700,000,000.00

NPOPTKP according to the Jombang city government, for example, Rp 80,000,000.00

NPOP = IDR 620,000,000.00.

So that the total BPHTB payable is 5% x IDR 620,000,000.00 = IDR 31,000,000.00.

So, the total amount of BPHTB tax that Mrs. Sinta must pay as a buyer is Rp 31,000,000.00; after paying the fee, she can take care of the name change certificate to the notary.

According to Purwono, from the date of making and signing the deed, from the date of registration of the transfer of rights to the land office, from the date of appointment of the auction winner, from the date of the court decision which has permanent legal force and from the date of signing and issuance of the decree on the granting of the place owed by BPHTB, namely in the district/city area, or the province where the land and/or building is located (Tiwow et al., 2020).

CONCLUSIONS

The mandatory contribution of land and building rights acquisition duty (BPHTB) is a material tax on new tax objects by paying attention to the tax subject. The legal basis that regulates or becomes the basis for mandatory BPHTB contributions is written in Law Number 21 of 1997 which was later updated in Law Number 20 of 2000. In addition, regulations related to BPHTB are also outlined in Law No. 28 of 2009 articles 85 to 93

Meanwhile, the object of the mandatory contribution is the acquisition of land and or building rights (BPHTB) based on Law Number 28 of 2009 in article 85 paragraph (1), which is divided into 2 types: Acquisition of land and building rights (Transfer of Rights), such as buying and selling, exchange, gifts, wills and Acquisition of land and building rights (Granting new rights), such as granting new rights

as a continuation of the release of rights and granting new rights outside the release of rights outside the release of rights.

The method of calculating the mandatory contribution of the land and or building rights acquisition duty (BPHTB) is by calculating based on the nominal NPOPTKP of each region is different, while in article 87 paragraph (4) of Law Number 28 of 2009 concerning Regional Taxes and Levies, the minimum nominal NJOPTKP has been determined to be Rp60 million, except in terms of the acquisition of rights due to inheritance, or testamentary grants received by individuals who are still in a blood family relationship in a straight line. degree above or one degree below with the grantor of the will, including the husband or wife at most, which is Rp 300,000,000.00. The percentage rate for each taxpayer is 5%.

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