



The Determination of Duty on the Acquisition of Rights to Land and Buildings Based on Sale and Purchase Transactions in Pesisir Selatan Regency

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Abstract: This study discusses the determination of Land and Building Rights Acquisition Duty based on sale and purchase transactions in Pesisir Selatan Regency. BPHTB is one of the local taxes that plays an important role in the process of transferring rights to land and/or buildings. In the sale and purchase of land and/or buildings, BPHTB becomes an obligation that must be fulfilled by the party acquiring the rights before the legal process of transferring rights can proceed. Normatively, BPHTB based on sale and purchase transactions is calculated from the Acquisition Value of the Tax Object, namely the transaction price agreed upon by the parties. If the transaction price is lower than the Tax Object Sales Value, the basis for imposing BPHTB uses the NJOP. This provision indicates that the calculation of BPHTB in sale and purchase transactions should be based on the actual transaction price or NJOP as a comparative threshold determined by laws and regulations. The results of the study show that the determination of BPHTB based on sale and purchase transactions in Pesisir Selatan Regency has not fully complied with Law Number 1 of 2022 in conjunction with Regional Regulation of Pesisir Selatan Regency Number 9 of 2023. The Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency determines the transaction price used as the basis for calculating BPHTB, even though the parties have stated the transaction price in the application. This practice creates legal uncertainty for taxpayers, sellers, buyers, and Land Deed Officials. The determination of a transaction price that does not reflect the actual circumstances may also affect the payment of Income Tax, the inclusion of the transaction price in the Sale and Purchase Deed prepared by the Land Deed Official, and may give rise to potential legal disputes in the future.

Keywords: BPHTB, Sale and Purchase, Local Tax, Transaction Price, Land Deed Official.

Introduction

Tax holds an important position in the financial system of both the state and local governments. In its early form, tax was known as a type of tribute paid by the people to the ruler. Over time, tax was no longer understood merely as a one-sided contribution to the ruler, but as a public obligation used to finance common interests. This development shows that tax has both social and governmental functions. Tax serves not only as a means of collecting revenue, but also as an instrument to support development and public services (Fidel, 2010: 1; Mohammad Taufik, 2018: 1).

Tax collection must have a clear legal basis. This is important because tax has a coercive nature and directly affects the property rights of citizens. The state cannot collect taxes solely based on administrative policy without a valid legal foundation. Therefore, Article 23A of the 1945 Constitution of the Republic of Indonesia states that taxes and other compulsory levies for state purposes shall be regulated by law. This provision places taxation within the framework of the rule of law. It means that every tax collection must be based on statutory regulations and must be implemented according to applicable legal procedures (Article 23A of the 1945 Constitution of the Republic of Indonesia).

Tax also functions as one of the main sources of state revenue. Tax revenue supports development financing, government administration, and public services. In this context, the community is not only the party that bears the tax obligation, but also the party that receives benefits from the use of tax revenue. Tax has two main functions, namely the budgetary function and the regulatory function. The budgetary function places tax as a source of state revenue to finance government expenditure. The regulatory function places tax as an instrument to regulate social and economic activities in society (Shavira Bonita Prasetyo, 2022: 2; Wirawan B. Ilyas and Richard Burton, 2013: 13).

In the local government system, taxes are not only collected by the central government. Local governments also have the authority to collect local taxes in accordance with statutory regulations. This authority aims to strengthen local fiscal independence. One type of local tax that has strategic value is the Land and Building Rights Acquisition Duty, hereinafter referred to as BPHTB. BPHTB is a tax imposed on the acquisition of rights to land and/or buildings. This tax is directly related to legal activities in society, especially the transfer of rights to land and/or buildings through sale and purchase transactions (Marihot Pahala Siahaan, 2003: 6).

BPHTB has an important position because it forms part of the process of transferring rights to land and/or buildings. In land administration practice, BPHTB payment is one of the requirements before the transfer of rights can proceed. A Notary or Land Deed Official cannot sign a deed of transfer of rights if the BPHTB obligation has not been fulfilled by the taxpayer. Thus, BPHTB does not only have a fiscal dimension, but also has civil law and land administration dimensions. This condition shows that the determination of BPHTB must be carried out carefully, certainly, and in accordance with legal provisions (Marihot Pahala Siahaan, 2010: 7).

Normatively, the current regulation of BPHTB refers to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments. This law places BPHTB as one of the taxes collected by regency or city governments. At the local level, the Government of Pesisir Selatan Regency has enacted Regional Regulation of Pesisir Selatan Regency Number 9 of 2023 concerning Local Taxes and Local Retributions. This regional regulation serves as the legal basis for the Government of Pesisir Selatan Regency in collecting BPHTB. This regulation is also in line with Article 286 of Law Number 23 of 2014 concerning Local Government, which states that local taxes and local retributions are determined by law and their implementation in the region is further regulated by regional regulations (Article 286 of Law Number 23 of 2014; Law Number 1 of 2022; Regional Regulation of Pesisir Selatan Regency Number 9 of 2023).

The object of BPHTB is the acquisition of rights to land and/or buildings. Such acquisition may occur through various legal acts, such as sale and purchase, exchange, grant, testamentary grant, inheritance, contribution to a company or other legal entity, separation of rights resulting in transfer, appointment of a buyer in an auction, implementation of a court decision with permanent legal force, business merger, business consolidation, business expansion, and gifts. In this study, the main focus is directed toward the acquisition of rights to land and/or buildings based on sale and purchase. Sale and purchase is chosen because this legal act frequently occurs in society and directly involves a price agreement between the seller and the buyer (Afriyandi, 2018:29).

In the sale and purchase of land and/or buildings, the basis for imposing BPHTB is the Acquisition Value of the Tax Object. For the transfer of rights based on sale and purchase, the value used as the basis for imposing BPHTB is the transaction price. The transaction price is the price agreed upon by the seller and the buyer. If the transaction price is lower than the Tax Object Sales Value used in the imposition of Land and Building Tax, then the basis for imposing BPHTB is the NJOP. This provision shows that the law has provided a clear measure in determining the basis for imposing BPHTB. The transaction price becomes the main basis, while NJOP serves as a comparison basis if the transaction price is unknown or lower than NJOP (Law Number 1 of 2022; Regional Regulation of Pesisir Selatan Regency Number 9 of 2023).

Furthermore, BPHTB is principally categorized as a tax calculated by the taxpayer. This system is known as the self-assessment system. Under this system, taxpayers are entrusted to calculate, pay, and report the amount of tax payable in accordance with legal provisions. The local government still has the authority to conduct administrative examination or verification. However, such authority should not change the self-assessment system into a unilateral determination system by the local government. If the local government determines the transaction price without a clear legal basis, such practice may create problems of legal certainty (Julyano & Sulistyawan, 2019:14–15).

The problem arises in the practice of determining BPHTB based on sale and purchase transactions in Pesisir Selatan Regency. Legally, BPHTB on sale and purchase transactions should be calculated based on the transaction price agreed upon by the parties. If the transaction price is lower than NJOP, then the calculation basis uses NJOP. However, in practice, the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency determines the transaction price itself as the basis for calculating BPHTB. This determination is made even though the seller and the buyer have stated the transaction price in the BPHTB application. This condition shows a discrepancy between legal norms and local tax administration practice.

The practice of determining the transaction price by the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency creates legal problems because it may shift the principle of the self-assessment system into an official assessment system. In the self-assessment system, the taxpayer calculates the tax independently. In the official assessment system, the government determines the amount of tax that must be paid. If the Regional Financial and Local Revenue Management Agency determines the transaction price used as the basis for BPHTB, then the tax calculation no longer fully originates from the taxpayer's calculation. Such practice may create legal uncertainty for taxpayers, sellers, buyers, and Land Deed Officials (Prihandini & Cahyarini, 2024:1294–1295).

This legal uncertainty can be seen from several aspects. First, the buyer may pay BPHTB in an amount higher than what should be paid if the transaction price determined by the Regional Financial and Local Revenue Management Agency is higher than the actual transaction price. Second, the seller may pay Income Tax in an amount higher than what should be paid because the transaction value used in tax administration does not correspond to the price actually agreed upon. Third, the Land Deed Official faces a dilemma when stating the transaction price in the Sale and Purchase Deed. If the Land Deed Official states the actual transaction price, there will be a difference between the price in the deed and the price used for BPHTB. If the Land Deed Official states the price determined by the Regional Financial and Local Revenue Management Agency, the deed may be considered not to reflect the actual agreement between the parties.

Based on the explanation above, the determination of BPHTB based on sale and purchase transactions in Pesisir Selatan Regency is important to examine from a legal perspective. This study is needed to assess the conformity between statutory regulations and the practice carried out by the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency. This study is also important to analyze the legal consequences of determining a transaction price that does not correspond to the actual transaction price. Therefore, this research is directed at answering two main issues, namely how BPHTB is determined in the transfer of land rights based on sale and purchase in Pesisir Selatan Regency, and what legal consequences arise if the transaction price used in BPHTB is not the actual transaction price.

Research Method

This article uses an empirical legal research method. This method is chosen because the study does not only examine written legal provisions, but also analyzes the implementation of the determination of Land and Building Rights Acquisition Duty in practice. Empirical legal research is used to examine how the regulation of BPHTB is applied by the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency, particularly in the transfer of rights to land and/or buildings based on sale

and purchase. Through this method, the study can describe the relationship between legal norms and the practice of local tax administration.

The nature of this research is descriptive analytical. This study seeks to systematically describe the practice of BPHTB determination in Pesisir Selatan Regency and then analyze its conformity with the applicable laws and regulations. The types of data used consist of primary data and secondary data (Al Fath, Cantiga, & Sitanggang, 2024:2–3). Primary data are obtained through interviews with the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency and members of the community as BPHTB taxpayers. Secondary data are obtained from laws and regulations, books, journals, legal documents, and other literature related to BPHTB, local taxes, land sale and purchase, and the authority of Land Deed Officials.

Data collection techniques are carried out through interviews and document studies. Interviews are used to obtain direct information regarding the practice of BPHTB determination, application procedures, the basis for determining transaction value, and obstacles that arise in its implementation. Document studies are used to examine legal materials and documents relevant to the object of research. All data obtained are analyzed qualitatively. The analysis is conducted by describing the data, connecting field data with legal provisions, and drawing conclusions regarding the conformity of BPHTB determination practices with the principle of legal certainty and the local tax collection system.

Results and Discussion

Regulation of BPHTB Based on Sale and Purchase

Land and Building Rights Acquisition Duty, hereinafter referred to as BPHTB, is one type of local tax imposed on the acquisition of rights to land and/or buildings. BPHTB holds an important position in the local tax law system because it is directly related to legal acts that cause a person or legal entity to acquire rights to land and/or buildings. One form of acquisition of rights that becomes the object of BPHTB is sale and purchase. In a sale and purchase transaction, there is a transfer of rights from the seller to the buyer. This transfer of rights creates a tax obligation for the party acquiring the right, namely the buyer as the BPHTB taxpayer.

Historically, BPHTB was originally a central government tax. However, in the development of regional financial law, BPHTB was transferred into a local tax collected by regency or city governments. This transfer was intended to increase local fiscal independence and strengthen local own-source revenue. Through the authority to collect BPHTB, local governments have the opportunity to manage tax potential arising from the transfer of rights to land and/or buildings within their jurisdiction. BPHTB also serves as an important instrument to support regional development financing (Siahaan, 2003: 6).

The constitutional basis for tax collection is found in Article 23A of the 1945 Constitution of the Republic of Indonesia. This provision states that taxes and other compulsory levies for state purposes shall be regulated by law. This norm affirms that tax collection cannot be carried out without a clear legal basis. Tax collection must have legitimacy in the form of statutory regulations. This is important because tax has a coercive nature and can reduce the economic capacity of society. Therefore, the implementation of BPHTB collection must also be guided by the applicable legal provisions.

The current regulation of BPHTB refers to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Local Governments. This law regulates financial relations between the central government and local governments, including the regulation of local taxes and local retributions. In the context of BPHTB, this law provides the legal basis for regency or city governments to collect BPHTB. At the local level, the Government of Pesisir Selatan Regency has enacted Regional Regulation of Pesisir Selatan Regency Number 9 of 2023 concerning Local Taxes and Local Retributions as the legal basis for collecting BPHTB in Pesisir Selatan Regency.

The subject of BPHTB is an individual or legal entity that acquires rights to land and/or buildings. Therefore, the party bearing the BPHTB obligation in the sale and purchase of land and/or buildings is the buyer, because the buyer is the party acquiring the right. The status as a tax subject becomes the status

of a taxpayer when the legal act of acquiring rights has fulfilled the conditions for BPHTB to become payable. In a sale and purchase transaction, this obligation arises because there is a transfer of rights that provides economic and legal benefits to the buyer.

The object of BPHTB is the acquisition of rights to land and/or buildings. Such acquisition may occur through several legal acts. These include sale and purchase, exchange, grant, testamentary grant, inheritance, contribution to a company or other legal entity, separation of rights resulting in transfer, appointment of a buyer in an auction, implementation of a court decision with permanent legal force, business merger, business consolidation, business expansion, and gifts. In addition, acquisition of rights may also occur through the granting of new rights, either as a continuation of the release of rights or outside the release of rights. In this article, the discussion focuses on the acquisition of rights based on sale and purchase because this legal act is most directly related to the determination of the transaction price.

In the sale and purchase of land and/or buildings, the basis for imposing BPHTB is the Acquisition Value of the Tax Object. For the acquisition of rights through sale and purchase, the Acquisition Value of the Tax Object is determined based on the transaction price. The transaction price is the price agreed upon by the seller and the buyer in the sale and purchase transaction. This price is the result of an agreement between the parties in a private legal relationship. Therefore, the transaction price basically arises from the free will of the seller and the buyer, as long as it does not conflict with the law, morality, and public order.

However, the legal provisions also provide a comparison threshold for the transaction price. If the transaction price is unknown or lower than the Tax Object Sales Value used in the imposition of Land and Building Tax, the basis for imposing BPHTB shall use the NJOP. This regulation aims to prevent the use of an unreasonable or excessively low transaction price as the basis for tax calculation. Thus, the law still places the transaction price as the main basis in sale and purchase transactions, while NJOP is used as a substitute basis if the transaction price is lower than NJOP.

The BPHTB rate is set at 5% after deducting the Non-Taxable Acquisition Value of the Tax Object. The NPOPTKP functions as a value threshold that is not subject to tax. In general provisions, the NPOPTKP is set at a minimum of IDR 80,000,000.00 for the first acquisition of rights by a taxpayer in the region where BPHTB is payable. Therefore, the general formula for calculating BPHTB is the BPHTB tax base minus NPOPTKP, then multiplied by the rate of 5%. This formula shows that BPHTB must be calculated based on a clear and measurable formula. The clarity of this formula is one form of legal certainty for taxpayers.

This regulation shows that BPHTB based on sale and purchase has a clear legal basis. The tax subject is an individual or legal entity that acquires rights. The tax object is the acquisition of rights to land and/or buildings. The tax base is the transaction price. If the transaction price is lower than NJOP, the tax base uses NJOP. The tax rate is 5% after deducting NPOPTKP. With this legal construction, there should be no unilateral determination of transaction value without an objective and testable basis.

Practice of BPHTB Determination in Pesisir Selatan Regency

The collection of BPHTB in Pesisir Selatan Regency is carried out by the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency. This authority exists within the framework of local tax implementation, especially after BPHTB became a tax collected by regency or city governments. The Government of Pesisir Selatan Regency also has a local legal basis through Regional Regulation of Pesisir Selatan Regency Number 9 of 2023 concerning Local Taxes and Local Retributions.

In practice, taxpayers who wish to pay BPHTB must submit an application to the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency. The application may be submitted directly by the taxpayer or through a Notary or Land Deed Official. The application process has been directed through an electronic system. This system is used to facilitate BPHTB application and

administration services. Through an online system, the administrative process is expected to become faster, more transparent, and better documented.

A BPHTB application is usually completed with several documents. These documents include an application letter, taxpayer notification letter, taxpayer statement letter, photocopy of land certificate, photocopy of Land and Building Tax Assessment Notice and proof of payment for the current year, photocopies of the parties' identity cards, location photographs, location map, and other documents according to the type of rights acquisition. For sale and purchase transactions, supporting documents may include proof of payment, sale and purchase binding agreement, or documents showing the existence of a transaction between the seller and the buyer. The completeness of these documents becomes the basis for the Regional Financial and Local Revenue Management Agency to conduct administrative examination.

After the application is submitted, the Regional Financial and Local Revenue Management Agency conducts research or verification of the data submitted by the taxpayer or the Land Deed Official. At this stage, the agency assesses the completeness of documents and the reasonableness of the submitted data. In principle, administrative verification can be justified as part of the supervisory function of the local government. The local government has an interest in ensuring that taxpayers do not report incorrect data. However, such verification must remain within the legal framework governing the BPHTB collection system.

The problem arises when the Regional Financial and Local Revenue Management Agency does not only conduct verification, but also determines the transaction price used as the basis for calculating BPHTB. In several situations, the transaction price stated by the parties in the application is not directly used as the basis for calculation. The agency determines another value considered more appropriate based on its internal assessment. This practice creates a problem because the transaction price in a sale and purchase transaction is the result of an agreement between the seller and the buyer. If the transaction price has been stated by the parties, that value should become the basis for calculating BPHTB, as long as it is not lower than NJOP.

The reason used in the practice of determining the transaction price by the Regional Financial and Local Revenue Management Agency is distrust of the transaction price reported by the parties. In the practice of selling and purchasing land and/or buildings, there is a possibility that taxpayers report a lower transaction price to reduce the BPHTB burden. This concern can be understood from the perspective of optimizing local revenue. However, such distrust cannot serve as a basis for unilaterally determining the transaction price if it is not supported by a clear, transparent, and testable legal mechanism.

Based on the research findings, there are several obstacles in BPHTB collection in Pesisir Selatan Regency. These obstacles include the fact that not all taxpayers honestly report transaction prices, verification officers face difficulties in obtaining evidence of the actual transaction, not all validated BPHTB payment forms are paid by taxpayers, land and/or building prices are not fully transparent, good faith is still lacking, and many people still do not understand the imposition of BPHTB (Interview with Aswenrizal, S.Sos., February 24, 2026: 54). These obstacles show that BPHTB issues are not only related to legal norms, but also to taxpayer behavior, administrative capacity, and transparency of land value.

Nevertheless, obstacles in tax collection do not automatically justify the unilateral determination of the transaction price by the Regional Financial and Local Revenue Management Agency. The local government may conduct verification, request clarification, request additional documents, or conduct an examination if there are indications of irregularity. However, such actions must still comply with the principles of legality, legal certainty, and clear procedures. If the agency directly determines the transaction price without a transparent mechanism, then the BPHTB calculation process shifts from self-calculation by the taxpayer to determination by the local government.

This determination practice affects the position of taxpayers. Taxpayers no longer have certainty regarding the value basis used to calculate BPHTB. The price agreed upon in the sale and purchase and

stated in the application may change due to the assessment of the Regional Financial and Local Revenue Management Agency. As a result, taxpayers may pay BPHTB in an amount different from the calculation based on the actual transaction price. This condition also affects the position of Land Deed Officials because they need certainty regarding the transaction value in preparing the Sale and Purchase Deed.

Thus, the practice of BPHTB determination in Pesisir Selatan Regency shows a gap between legal provisions and implementation in the field. Normatively, BPHTB on sale and purchase transactions is calculated based on the transaction price or NJOP if the transaction price is lower than NJOP. However, in practice, the Regional Financial and Local Revenue Management Agency determines the transaction price used as the basis for calculation. This practice makes BPHTB calculation no longer fully based on the taxpayer's own calculation.

Inconsistency between the Self-Assessment System and the Determination Practice by the Regional Financial and Local Revenue Management Agency

BPHTB is principally a type of tax collected based on the taxpayer's own calculation. This system is known as the self-assessment system. Under this system, taxpayers are given the trust to calculate the amount of tax payable, pay the tax, and report it to the government. The government does not determine the amount of tax from the beginning, but instead conducts supervision, research, and examination if inconsistencies or indications of violations are found.

The self-assessment system requires honesty from taxpayers. This system also requires adequate supervision by the local government. Trust in taxpayers does not mean that the local government cannot conduct verification. The local government may still examine the data submitted by taxpayers. However, such verification must not eliminate the basic character of self-assessment. The local government must distinguish between examining the accuracy of documents and unilaterally determining the transaction value that becomes the tax base.

In practice in Pesisir Selatan Regency, the Regional Financial and Local Revenue Management Agency determines the transaction price itself as the basis for calculating BPHTB. This practice shows a tendency to shift from the self-assessment system to the official assessment system. In the official assessment system, the government plays the main role in determining the amount of tax that must be paid by taxpayers. Taxpayers only pay the amount of tax based on the government's determination. If the agency determines the transaction price as the basis for BPHTB, the role of taxpayers in calculating their own tax is substantially reduced.

This inconsistency can be analyzed from the aspect of legal certainty. Legal certainty requires that legal norms be understandable and implemented consistently. When Law Number 1 of 2022 and Regional Regulation of Pesisir Selatan Regency Number 9 of 2023 place BPHTB as a tax calculated by the taxpayer, its collection practice must follow that system. If in implementation the Regional Financial and Local Revenue Management Agency determines the transaction price itself, taxpayers face uncertainty regarding which norm applies in practice.

From the aspect of conformity with positive law, the practice of unilaterally determining the transaction price by the Regional Financial and Local Revenue Management Agency needs to be critically examined. Law Number 1 of 2022 and Regional Regulation of Pesisir Selatan Regency Number 9 of 2023 have determined the basis for imposing BPHTB on sale and purchase transactions, namely the transaction price. If the transaction price is lower than NJOP, then the tax base uses NJOP. Therefore, the scope for value determination by the local government should not be exercised freely. The local government may reject an unreasonable transaction value if there is a strong legal basis and evidence, but it cannot replace the transaction price unilaterally without a clear mechanism.

From the aspect of legal protection, this practice may harm buyers, sellers, and Land Deed Officials. The buyer as the BPHTB taxpayer may pay a tax amount higher than what should be paid. The seller may bear a higher Income Tax burden because the transaction value used in tax administration increases. The Land Deed Official faces administrative and legal risks because the Sale and Purchase Deed must be

prepared based on the statements of the parties, while the tax documents may contain a different transaction value.

From the perspective of the theory of legal certainty, law is not sufficient if it is only written in regulations. Law must also be implemented consistently. If the regulation states that BPHTB is calculated by the taxpayer, but administrative practice shows unilateral determination by the Regional Financial and Local Revenue Management Agency, there is an inconsistency between law in books and law in action. This inconsistency may reduce public trust in the local government in tax collection.

This condition does not mean that the local government may not supervise BPHTB reporting. The local government must actively supervise the process to prevent manipulation of transaction values. However, supervision must be carried out through clear procedures. For example, the Regional Financial and Local Revenue Management Agency may establish guidelines for assessing the reasonableness of transactions, provide an objection mechanism for taxpayers, provide written reasons for value corrections, and offer a clarification mechanism before the BPHTB value is determined. Without such procedures, the determination of transaction prices may be considered a unilateral act that weakens legal protection for taxpayers.

Therefore, the inconsistency between the self-assessment system and the determination practice by the Regional Financial and Local Revenue Management Agency lies in the change of the local government's role. In self-assessment, the local government acts as supervisor and examiner. In the practice that occurs, the agency acts as the party determining the transaction value. This change of role creates legal problems because it is not in line with the basic principle of BPHTB collection based on the taxpayer's own calculation.

Legal Consequences of Determining an Unreal Transaction Price

The determination of a transaction price that does not reflect the actual circumstances may create legal consequences for the parties involved in the sale and purchase of land and/or buildings. These legal consequences are not only related to BPHTB payment, but also to Income Tax, the preparation of the Sale and Purchase Deed, the position of the Land Deed Official, and potential disputes in the future. This occurs because the transaction price is important data in several legal and tax documents.

For the buyer, the determination of a transaction price higher than the actual price may result in a higher BPHTB payment. The buyer, as the party acquiring rights to land and/or buildings, is the BPHTB taxpayer. If the tax base is increased by the Regional Financial and Local Revenue Management Agency, the BPHTB that must be paid by the buyer also increases. This condition may harm the buyer because tax payment no longer reflects the actual transaction. In certain circumstances, the buyer may feel compelled to pay an inappropriate BPHTB amount so that the transfer of rights can proceed.

For the seller, the determination of an unreal transaction price may affect Income Tax payment. In the sale and purchase of land and/or buildings, the seller has an obligation to pay Income Tax on the transfer of rights. If the transaction price used in BPHTB administration is higher than the actual transaction price, the value used as the basis for calculating Income Tax may also increase. As a result, the seller may pay Income Tax in an amount higher than what should be paid. This condition raises an issue of tax justice because the tax burden no longer corresponds to the actual transaction or the real economic capacity of the parties.

For the Land Deed Official, a difference in transaction price creates a legal dilemma. The Land Deed Official is responsible for preparing the Sale and Purchase Deed based on the will and statements of the parties. The Sale and Purchase Deed must reflect the actual legal event. If the transaction price in BPHTB differs from the actual transaction price, the Land Deed Official faces a difficult choice. If the Land Deed Official states the actual transaction price in the Sale and Purchase Deed, there will be a difference between the price in the deed and the price in the BPHTB or Income Tax documents. If the Land Deed Official states the price determined by the Regional Financial and Local Revenue Management Agency, the deed may not reflect the actual agreement between the seller and the buyer.

The difference in transaction price may also affect the Sale and Purchase Deed. The Sale and Purchase Deed is an authentic deed prepared by the Land Deed Official as an authorized public official. As an authentic deed, the Sale and Purchase Deed has strong evidentiary value. However, if the transaction price stated in the deed does not match the actual transaction price, the deed may be questioned. The parties may file a lawsuit if they feel harmed by the difference in the transaction price. Such a lawsuit may be directed toward the cancellation of the sale and purchase legal act or toward the position of the deed prepared by the Land Deed Official.

This study also explains that defects in the legal act of sale and purchase may result in two legal consequences, namely that the act may be voidable or null and void by law. Cancellation may occur if the parties dispute the difference between the tax that should have been paid and the tax that was actually paid. In addition, potential disputes may arise if there is a difference between the payment made by the buyer and the transaction price stated in the Sale and Purchase Deed prepared by the Land Deed Official. The legal act of sale and purchase may also be declared null and void by law through a court decision if it is proven that there is falsification between the actual transaction price and the transaction price stated in the Sale and Purchase Deed.

The determination of an unreal transaction price may also create potential criminal liability. Criminal issues may arise if there are elements of falsification of data or documents. For example, the transaction price stated in tax documents or deeds does not reflect the actual circumstances and is used for a particular purpose. In addition, this practice may also give rise to allegations of tax evasion if the transaction value is deliberately manipulated to reduce tax obligations. Nevertheless, criminal assessment must still consider the elements of fault, intent, and evidence in accordance with criminal law.

In addition to potential criminal liability, civil disputes may also arise in the future. Disputes may occur between the seller and the buyer if there is a different interpretation of which transaction price should be considered valid. For example, the seller may demand payment from the buyer based on the price stated in the BPHTB document or the Sale and Purchase Deed if that price is higher than the actual price. Conversely, the buyer may reject such a demand because the actual agreed price is different. This condition shows that inaccuracies in determining the transaction price may create layered legal risks.

These legal consequences show that the determination of the transaction price in BPHTB cannot be viewed merely as an administrative matter. The transaction price is related to the rights and obligations of the parties. The transaction price also affects tax documents and land deeds. Therefore, any correction or change to the transaction price must have a legal basis, factual basis, and clear procedure. Without these elements, the determination of the transaction price may create losses and uncertainty for the parties.

Thus, the determination of a transaction price that is not the actual price may create legal consequences for the buyer, seller, Land Deed Official, Sale and Purchase Deed, and potential disputes. The buyer may pay a higher BPHTB. The seller may pay a higher Income Tax. The Land Deed Official may face a dilemma in preparing the Sale and Purchase Deed. The Sale and Purchase Deed may be subject to a lawsuit. In addition, allegations of falsification, tax evasion, and civil disputes may arise in the future.

Analysis of Legal Certainty in BPHTB Determination

Legal certainty is one of the important principles in tax collection. Tax is a coercive obligation, so its collection must be carried out based on clear rules. Legal certainty requires taxpayers to know who the tax subject is, what the tax object is, how the tax base is determined, what rate is used, when the tax becomes payable, and how the payment procedure is carried out. Without such certainty, tax collection may turn into an administrative action that is difficult to control.

In the context of BPHTB based on sale and purchase, legal certainty has been provided by statutory regulations. The legal provisions have regulated that the subject of BPHTB is an individual or legal entity that acquires rights to land and/or buildings. The object of BPHTB is the acquisition of rights to land

and/or buildings. The tax base for BPHTB on sale and purchase transactions is the transaction price. If the transaction price is lower than NJOP, the tax base uses NJOP. The BPHTB rate is 5% after deducting NPOPTKP. This construction shows that the law has provided sufficiently clear guidance for taxpayers and local governments.

However, legal certainty is not only determined by the clarity of written rules. Legal certainty is also determined by the consistency of implementing those rules. If the regulation states that BPHTB is calculated based on the transaction price, then its implementation must respect the transaction price agreed upon by the parties. If the regulation states that BPHTB is collected based on the taxpayer's own calculation, then the local government must place the taxpayer as the party who calculates the tax independently. The local government may conduct supervision, but supervision must not become unilateral determination without clear procedures.

The unilateral determination of the transaction price by the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency creates legal uncertainty because taxpayers cannot accurately estimate the amount of BPHTB that must be paid. Taxpayers may calculate BPHTB based on the transaction price or NJOP, but the result of that calculation may change after the agency determines another transaction value. This condition weakens the function of law as a guide for conduct. Taxpayers do not only follow the provisions of the law, but must also wait for an administrative assessment that may not have transparent standards.

Legal uncertainty is also experienced by Land Deed Officials. Land Deed Officials need clarity regarding the transaction price that must be stated in the Sale and Purchase Deed. In civil law, the transaction price is the price agreed upon by the seller and the buyer. However, administratively, the Regional Financial and Local Revenue Management Agency may use another price as the basis for BPHTB. This difference places Land Deed Officials in a vulnerable position. They must ensure that the deed reflects the actual legal act, but they also face tax documents that may contain a different value.

From the perspective of the buyer and seller, legal uncertainty arises because the transaction price may create different financial and legal consequences. The buyer may pay higher BPHTB. The seller may pay higher Income Tax. The parties may also face potential disputes if there is a difference between the actual transaction price and the price stated in tax documents or deeds. This uncertainty may disturb the sense of justice for people who conduct sale and purchase transactions involving land and/or buildings.

Legal certainty is also related to protection against government action. The local government has authority in tax collection, but that authority must be limited by law. The Regional Financial and Local Revenue Management Agency as a local government organ must not act beyond the provisions stipulated in laws and regional regulations. If the agency considers the transaction price unreasonable, such assessment must be placed within a clear mechanism, accompanied by written reasons, and must provide taxpayers with an opportunity to object or provide clarification. Without such a mechanism, administrative action may be considered insufficient in providing legal protection.

Legal certainty in BPHTB also requires transparency in land and building values. One reason for the emergence of determination practices by the Regional Financial and Local Revenue Management Agency is distrust of the transaction price reported by the parties. This distrust is influenced by the lack of transparency in land and/or building prices in society. Therefore, the more appropriate solution is not to determine the transaction price unilaterally, but to build an objective value comparison system. The local government may develop a land value database based on land value zones, NJOP, previous transaction data, or other valuation instruments that can be accessed and understood by the public.

Thus, legal certainty in BPHTB determination must be realized through two elements. First, legal rules must be clear and provide definite guidance for taxpayers. Second, the implementation of those rules must be consistent with the principles regulated in laws and regional regulations. When BPHTB is determined as a self-assessment tax, its collection practice must follow that principle. The unilateral determination of the transaction price by the Regional Financial and Local Revenue Management Agency

of Pesisir Selatan Regency creates legal uncertainty for taxpayers and Land Deed Officials because it is not in line with the basis for imposing BPHTB on sale and purchase transactions.

Based on this analysis, BPHTB determination in Pesisir Selatan Regency needs to be redirected to the principles of legality, legal certainty, and legal protection. The Regional Financial and Local Revenue Management Agency may still verify taxpayer reports, but such verification must be conducted through clear, transparent, and accountable procedures. The local government also needs to establish BPHTB validation guidelines that can distinguish between reasonable transaction prices and transaction prices that deserve correction. Through this approach, BPHTB collection can continue to maintain local revenue without ignoring taxpayer rights, the interests of the parties, and the position of Land Deed Officials in the process of transferring rights to land and/or buildings.

Conclusion

The determination of Duty on the Acquisition of Rights to Land and/or Buildings based on sale and purchase transactions in Pesisir Selatan Regency has not been fully implemented in accordance with the applicable legal provisions. Normatively, BPHTB on sale and purchase transactions must be calculated based on the transaction price agreed upon by the parties. If the transaction price is lower than the Tax Object Sales Value, then NJOP is used as the basis for calculating BPHTB. This rule provides a clear legal basis for taxpayers, buyers, sellers, and Land Deed Officials in determining the amount of tax payable. However, in practice, the Regional Financial and Local Revenue Management Agency of Pesisir Selatan Regency determines the transaction price itself as the basis for calculating BPHTB, even though the parties have stated the transaction price in the application.

This practice creates inconsistency between the self-assessment system regulated under Law Number 1 of 2022 and Regional Regulation of Pesisir Selatan Regency Number 9 of 2023 and the administrative practice carried out by the local revenue agency. BPHTB is a type of tax that should be calculated by the taxpayer, while the government's role is to verify, supervise, and examine the accuracy of the submitted data. When the Regional Financial and Local Revenue Management Agency determines the transaction price unilaterally, the practice tends to resemble an official assessment system. This condition creates legal uncertainty because taxpayers cannot clearly predict the amount of BPHTB that must be paid based on the transaction value agreed upon by the parties.

The determination of a transaction price that does not reflect the actual agreement may also create legal consequences for buyers, sellers, and Land Deed Officials. Buyers may pay BPHTB in an amount higher than what should be paid, while sellers may bear a higher Income Tax burden. Land Deed Officials may also face difficulties in stating the correct transaction price in the Sale and Purchase Deed if the value used in BPHTB differs from the actual transaction price. Therefore, the determination of BPHTB in Pesisir Selatan Regency needs to be redirected to the principles of legality, legal certainty, transparency, and legal protection. The local government may still verify transaction values, but such verification must be carried out through clear, objective, and accountable procedures.

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