

Enhancing Tax Compliance: Validating Land and Building Acquisition Fees in Property Sales

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Abstract

The land is a significant source of life for humans as a means of earning a living in various fields such as agriculture, plantations, animal husbandry, fisheries, and industry. Land issues are closely related to human life. Everyone needs land, not only in life; even when they die, humans still need land. This research aims to analyze the determination of validation fees for acquiring land and building rights in buying and selling land rights in Makassar City. The type of research used is normative research using a statutory approach and a conceptual approach. This research uses primary legal materials, secondary legal materials and non-legal materials. Legal materials were collected through a literature study and analyzed qualitatively, and then presented descriptively. The results of this research show that in the BPHTB validation process for buying and selling, BAPENDA Makassar City, in practice, sometimes does not implement the contents of Makassar City Regional Regulation Number 2 of 2018 concerning Regional Taxes related to if the NPOP is unknown or lower than the NJOP. The basis of imposition is used by the PBB NJOP, not the market price. (2) The imposition of BPHTB carried out in Makassar City is based on the official assessment system. BPHTB's validation calculations regarding determining the lowest NPOPTKP refer to Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, namely IDR. 60,000,000,- (sixty million rupiah).

Keywords: Tax, Fee for Acquisition of Land and Building Rights (BPHTB), Validation.

INTRODUCTION

One of the material rights to land regulated in Article 16 paragraph (1) of Law Number 5 of 1960 concerning Basic Agrarian Principles Regulations (from now on referred to as UUPA) is a material suitable to land which is regulated in Law Number 5 of 1960 regarding the Basic Agrarian Principles, is the most robust and most complete property rights. This ensures an unlimited period of ownership and is registered with proof of title, providing legal force. Fulfilment of property rights gives the heirs absolute authority to use them.

Sale and purchase or transfer of rights to land and ownership rights to apartment units through sale and purchase, exchange, grant, entry into a company and other legal acts of transfer of rights, except that transfer of ownership through auction can only be registered if proven by a deed made by the PPAT. Authorized according to applicable laws and regulations (from now on referred to as PPAT).

So that the transfer of land rights and especially ownership rights to land can be carried out correctly, a PPAT who will make a deed of transfer of land rights (property rights) submits the documents required for registration of the transfer of land rights to the Land Office. The Land Office will then follow up through the applicable Standard Operating Procedures (SOP), as written in the Standard Operating Procedures for Land (SOPP), which are regulated in Perkaban No. 1 of 2010 concerning Service Standards and Land Regulations so that the name change process can be carried out. The land title certificate can change the buyer's name. One of the requirements for transferring the name of a land title certificate is proof of payment of land and building rights acquisition fees (from now on referred to as BPHTB).

According to Grolier, Law can be defined broadly as a standard system and rules in society. These standards will become a reference for each individual, giving birth to rights and obligations. BPHTB is state revenue, most of which is handed over to Regency/City governments as explained in Article 4 paragraph (2) of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional

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Governments. BPHTB is a tax imposed on the acquisition of rights to land and buildings. Acquisition of rights to land and structures is a legal act or legal event that results in the acquisition of rights to land and buildings by an individual or entity, whether obtained from sale and purchase, gift or inheritance. Meanwhile, land and building rights are rights to land, including management rights and buildings on it.

The legal basis for BPHTB is Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, and Law Number 21 of 1997 as amended by Law Number 20 of 2000 concerning Fees for the Acquisition of Land and Building Rights (from now on abbreviated as BPHTB Law), this Law replaces the 1924 Staatsblad Name Transfer Fee Ordinance Number 291.

The basis for imposition of BPHTB is the acquisition value of the tax object (from now on abbreviated as NPOP), which is determined based on the following: The transaction price for buying and selling;

Market value for exchange, gifts, wills, inheritance, income in companies or other legal entities, separation of rights resulting in transfer, transfer of ownership due to the implementation of a judge's decision which has permanent legal force, granting new rights to land as a continuation of the release of rights, granting new rights to land apart from relinquishment of ownership, business mergers, business consolidation, business expansion, and gifts;

The transaction price is stated in the auction minutes for the appointment of buyers in the auction.

If the acquisition value of the tax object as referred to above is not known or is lower than the NJOP used in the imposition of land and building tax in the year of acquisition, the basis for imposition of the BPHTB used is the NJOP used in the imposition of land and building tax in the year of purchase.

Problems arise when buying and selling land rights when the transaction price exceeds the NJOP price. PPAT often authorizes buyers to arrange BPHTB payments. However, the Makassar Regional Revenue Agency (BAPENDA) rejected the BPHTB approval file for buying and selling transactions, even though it referred to Article 6 paragraph (2) letter a of the BPHTB Law, Article 46 paragraph (1) of the HKPPPD Law, and Article 56 paragraph (2) letter a of the Regulations Makassar City Region Number 2 of 2018 concerning Regional Taxes.

The basis for rejection given by BAPENDA regarding the value of buying and selling transactions is in the form of market value, land value zone (from now on referred to as ZNT), and several other variables. With the existence of these variables, taxpayers do not receive legal certainty regarding BPHTB tax validation.

PPAT's performance was hampered by the complexity of the working mechanisms at BAPENDA Makassar City, which resulted in field verification taking a long time. Field officers often look for loopholes to satisfy themselves; for example, the area or quality of the building does not meet the PBB SPPT or NJOP. They could collude with taxpayers to pass the verification of a certain amount of money to smooth BPHTB validation. The author identifies a gap between the laws and regulations governing BPHTB and its implementation in the field, where the NPOP BPHTB of buying and selling is the transaction value. In contrast, in practice, there is an NPOP BPHTB variable.

RESEARCH METHODS

This research is normative-juridical. Normative legal research is a type of research that tests applicable norms or regulations, often carried out through the study of library materials or secondary data. Often referred to as doctrinal or bibliographic research, a significant characteristic of legal research, it is usually only associated with normative research. Research with a statutory approach *and* a conceptual approach. Legislative *procedure*: This is done by reviewing all laws and regulations related to the legal issue being handled. Meanwhile, the abstract process is carried out by studying the views and doctrines in legal science associated with the legal issues raised.

DISCUSSION

BPHTB Validation Arrangements for Sale and Purchase Transactions of Land Rights

Transferring land rights, primarily through buying and selling, requires understanding the procedures from the seller to the buyer. This includes sale and purchase transactions regulated by Income Tax (PPH) and Land and/or Building Rights Acquisition Fee (BPHTB). Sellers are subject to Income Tax (PPH), while buyers are subject to Land and/or Building Rights Acquisition Fees (BPHTB). Tax collection is regulated in Law Number 36 of 2008, while BPHTB collection is based on Law Number 20 of 2000, Law Number 28 of 2009, Law Number 1 of 2022, and Regional Regulation Number 2 of 2018. Tax Regions and Regions where the Levy is revoked also impact the collection process.

The Makassar City Government requires Notaries/PPATs to prioritize honesty and thoroughness in ratifying BPHTB. The process takes five working days in the field and three days in the office. BPHTB validation is required to verify the authenticity of the SSP and ensure the accuracy of calculations. Taxpayers often avoid large BPHTBs or use false transaction values, causing payments to be low or inaccurate. The Notary/PPAT must ratify the BPHTB before signing the ownership deed.

The Indonesian government regulates the acquisition of rights to land and buildings through various methods, including buying and selling, exchange, grants and deeds. Tax objects are obtained through the transfer of ownership and the granting of new rights. Other statutory regulations can only be registered through an act made by the authorized PPAT. The registration process requires the fulfilment of requirements or completeness of documents needed, as regulated in Article 6 paragraph (2) of the Regulation of the Head of the Land Agency of the Republic of Indonesia Number 1 of 2010 concerning Service Standards and Land Regulations (SOP).

An uncertain transaction value can potentially cause a deed to become invalid if a dispute occurs. If there is a difference, there could be an underpayment, but this could result in taxpayers paying more than they should, potentially causing losses for them by having to pay more tax than they need to. Land and Building Rights Acquisition Fee is a tax imposed on individuals or entities that acquire land and/or building rights. The basis for imposition of BPHTB is the Tax Object Acquisition Value (NPOP), which is as intended in terms of:

Buying and selling is the transaction price

Exchange is the market value

Grants are market-value

The testamentary gift is market value

Inheritance is market value

Income in a company or other legal entity is market value

The separation of rights that results in the transfer is market value

The transfer of ownership due to the implementation of a judge's decision, which has permanent legal force, is market value.

The granting of new rights to land beyond the release of rights is market value.

Business combinations are market value

Business consolidation is the market value

Business expansion is a market value

Prizes are market value

The designation of the buyer in the auction is the transaction price stated in the auction minutes.

If the Tax Object Acquisition Value (NPOP) is unknown or lower than the National Land and Building Tax (NJOP) used to impose Land and Building Tax, then the basis for imposition is NJOP. The basis for collecting BPHTB in buying and selling land rights is a value transaction, as regulated in Law No. 20 of 2000, Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, and Regional Regulation Number 2 of 2018 concerning regional taxes, but the Regional Revenue Agency determines Land Value Zones. (ZNT) as a BPHTB collection variable that is not regulated by the relevant laws and regulations.

In Makassar City, the Transaction Price is the acquisition value of the tax object used for imposition, which is agreed upon by both the seller and the buyer. This consensual agreement is binding on the parties if they agree on the essential elements and accidents. Sellers and buyers have the authority to decide on an appropriate price, which can be the same, lower, or higher than the market price, by Article 56 paragraph (3) Regional Regulation Number 2 of 2018 determined that:

"If the acquisition value of the tax object as intended in paragraph (2) "Letters a to n are unknown or lower than the NJOP used in the imposition of Land and Building Tax in the year of acquisition, then the basis used is the NJOP of Land and Building Tax."

In the case of buying and selling, if the transaction price is unknown or is lower than the NJOP used in the imposition of Land and Building Tax in the year of acquisition, then the basis for tax imposition is the Sales Value of the Land and Building Tax Object.

BPHTB Validation

Validation is determining the price in the transfer of buying and selling rights over specific land parcels carried out by community members or checking proof of deposit for payment of the Land and Building Rights Acquisition Fee (BPHTB). Validation means research/verification of confirmation of charge in the form of a Regional Tax Payment Letter (SSPD), carried out by authorized service officers, to examine the correctness of the value used to calculate BPHTB.

The Makassar City Regional Government can determine its own prices by the policies implemented in each region. The Regional Government also has the authority to manage regional taxes, by the provisions of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (UUPDRD), validation is the authority of the Regional Government.

In Makassar City, BPHTB collection is related to several parties, including:

Taxpayer as Recipient of Rights

It is the party who must pay BPHTB for the land and buildings that he obtained. In this procedure, the taxpayer prepares and submits documents supporting the transfer of rights to land and buildings.

Land Deed Making Official (PPAT)

It is the party that assists taxpayers in calculating the BPHTB owed and preparing SSPD BPHTB. The sub-district head or Notary Public is the party that can become a PPAT. In this procedure, PPAT is tasked and authorized to :

Checking the correctness of data related to tax objects to the KPP Pratama and the Land Office,

Prepare a draft deed of transfer of rights to land and/or buildings.

National Land Agency (BPN) Office

The party manages the land database in its area of authority. In this procedure, the Head of the Land Office provides the required data PPAT related to tax object inspection.

Primary Tax Service Office

Head The Primary Tax Service Office provides the data required by the relevant PPAT by examining tax objects and processing Exemption Certificates (SKB) Income tax article 4 paragraph (2) (PPh 4 paragraph (2)). Head of the Pratama Office of the SULBARTAR Provincial Tax Directorate in collaboration with the Makassar City Government/Regional Revenue Agency/BPHTB Management

Designated Bank

It is the party that receives the BPHTB payment owed from the taxpayer. In this procedure, the designated bank is authorized to:

Receive BPHTB payments owed from Taxpayers

Sign the SSPD BPHTB, which has been filled in

Issue NTPD as proof of full payment of SSPD

Archive SSPD BPHTB sheet five and sheet 6

Fees for acquiring rights to land and buildings must be paid within the specified period, as stated in Article 90, paragraph (2) of Law Number 28 of 2009. BPHTB payments are due at the time of acquisition of rights, and taxpayers must pay off the BPHTB owed when acquisition occurs.

BPHTB tax payments must be verified regarding the completeness of the documents and the correctness of the data related to the tax object listed in the BPHTB Regional Tax Payment Letter (SSPD) before the taxpayer makes the BPHTB payment owed by BAPENDA Makassar City

Based on the research results, the mechanism and procedures for BPHTB registration are that taxpayers must submit a BPHTB application through PPAT, accompanied by BPHTB validation files, which include signed files, KTP, proof of land ownership, PBB SPPT, AJB, and evidence of PBB payment without PBB arrears. The BPHTB service counter officer prints the validation file registration number and submits it to the BPHTB validator officer to be recorded and registered. The validator officer then reports the file to the Head of the Technical Subdivision of BPHTB and PBB for initialization and verification. The validation file is then verified online and printed on the BPHTB SSPD sheet. The Tax/PPAT officer then makes the payment at the BPHTB reception counter via Bank Sumut so that the BPHTB SSPD can validate the PBB arrears and check the condition of land objects and buildings. This process ensures the smooth functioning of the BPHTB system.

The SSPD BPHTB verification system, which was initially inefficient and time consuming, was replaced by BAPENDA's first verification system. Once completed, taxpayers can pay BPHTB tax by reading the BPHTB SSPD which is stamped and signed by the Head of the Makassar City Regional Revenue Agency Office. Transaction values greatly influence the validation process because the data submitted must be valid with the actual discount. If the data is incorrect, BAPENDA will issue an Additional Underpayment Regional Tax Assessment Letter for the object of the right.

Based on a circular dated April 10, 2013, it explains that deeds signed by land deed-making officials (PPAT) do not require proof of BPHTB payment deposit during land rights registration or transfer registration activities. However, different rules apply between BPN Makassar City and the regional government in Makassar City. Transferring land rights requires the Makassar City BPN to carry out BPHTB validation to monitor taxpayer compliance and the effectiveness of tax payments. BAPENDA Makassar City is responsible for this validation. This circular aims to ensure the smooth implementation of registration activities and the transfer of land rights. BAPENDA must comply with the rules that have been established and avoid making decisions that could be detrimental to society or the state.

Regarding BPHTB validation procedures, there are separate regulations, namely Regulation of the Director General of Taxes Number PER-16/PJ/2008, concerning Procedures for Researching Tax Payment Letters for the Acquisition of Land and Building Rights. In general, the procedures for researching BPHTB Deposit Letters are as follows:

Match the NOP listed in the SSB with the NOP listed in the photocopy of SPPT or STTS or other proof of payment of Land and Building Tax

Match the earth's NJOP per square meter listed in the SSB with the earth's NJOP per square meter in the UN Database

Match the building NJOP per square meter listed in the SSB with the building NJOP per square meter in the PBB Database

Examining the correctness of the BPHTB calculation which includes the components of the Acquisition Value of Tax Objects (NJOP), the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP), tariffs, the imposition of particular tax objects, the amount of BPHTB owed, and the BPHTB that must be paid (specifically for the acquisition of rights due to inheritance, testamentary grant, or grant of Management Rights)

Examining the correctness of the calculation of the BPHTB deposited, including the amount of the deduction calculated by yourself

However, problems arose when the Makassar City BAPENDA refused to validate the BPHTB payment proof when the transaction prices of the seller and buyer were by the NJOP. This includes if the transaction price between the parties is above the NJOP, but BAPENDA considers it not to be by the actual price. So the public is obliged to pay BPHTB, which is not by statutory regulations, namely by increasing the price by 30% (thirty per cent) of the NJOP price.

One of these problems was experienced by Mr

Mr. 1,862,000,- (one million eight hundred and sixty two thousand rupiah) = Rp. 208,544,000,- (two hundred and eighty million five hundred and forty four thousand rupiah), and the building area is 201 m² (two hundred and one square meters) x Rp. 1,516,000,- (one million five hundred and sixteen thousand rupiah) = Rp. 304,716,000,- (three hundred four million seven hundred and sixteen thousand rupiah), so the NJOP PBB price is IDR. 513,260,000,- (five hundred thirteen million two hundred and sixty thousand rupiah) The land sale and purchase transaction price is Rp. 550,000,000,- (five hundred and fifty million rupiah)

When BPHTB was submitted for validation, it turned out that the transaction price was rejected by BAPENDA, stating that the cost of the house was at least Rp. 600,000,000,- (six hundred million rupiah). This rejection was submitted because BAPENDA was based on the previous transaction price and the market price at that location.

This is, of course, not by Article 56 of Makassar City Regional Regulation Number 2 of 2018, which states that the basis for imposition of BPHTB is the Tax Object Acquisition Value (NPOP) in the case of buying and selling is the transaction price. However, the NPOP is unknown or is lower than the Sales Value of the Tax Object (NJOP), so the basis for imposition is the Land and Building Tax NJOP. Meanwhile, BAPENDA Makassar City sometimes determines that the price is market price or close to market price.

Based on the case example above, there is uncertainty regarding BPHTB validation experienced by Taxpayers. If you look at it administratively, the taxpayer has fulfilled the requirements, but the validation was rejected because it was only based on the subjectivity of BAPENDA officers, which has no legal basis.

The parties finally objected to the price determined by BAPENDA in this validation process before they could register the transfer of rights to land and buildings. BAPENDA, as a state administrative official, should only have authority in public Law and not lead in private (civil) direction. According to the author, the price determination carried out by BAPENDA is also not in accordance with the principle of freedom of contract.

This principle recognizes the freedom to enter any desired agreement as long as it does not conflict with the laws of public order and morality. Article 1338, paragraph (1) of the Civil Code states that all agreements made legally are valid as Law for those who make them. A contract or agreement is a legal event where someone promises another person or two people promise each other to do or not do something. Apart from that, the transactions carried out by the parties also fulfil the legal requirements of the agreement by Article 1320 of the Civil Code, namely:

Those who bind themselves agree;

Capable of agreeing;

Regarding a particular matter;

A legitimate cause.

The legally binding price agreed upon by the parties allows them to determine the terms and content of the agreement, including the selling and buying prices. However, changes to the agreed price can give rise to disputes regarding tax payments, potentially resulting in cancellation or postponement of the agreement. In practice, not everyone is willing to follow the prices set by BAPENDA. In addition, if the parties agree to make payments as specified, then the price stated in the Deed of Sale and Purchase is not the actual transaction price but the price determined by BAPENDA. This is contrary to the principle of freedom of contract, and the Sale and Purchase Deed made before the PPAT is not by the wishes of the parties.

Market Value

Makassar City Regional Regulation Number 2 of 2018 outlines the basis for imposing Land and Building Rights Acquisition Fees (BPHTB) as the Acquisition Value of Tax Objects. The Tax Object Acquisition Value (NPOP) is the transaction price in buying and selling transactions. If the NPOP is unknown or is lower than the New Year NJOP Price (NJOP) used in the year of acquisition, then the basis for imposition is the PBB NJOP. However, Makassar City BAPENDA uses various rules to determine property tax value, including market value. This value is used for assessment by the assessment team. The valuation approach is based on property characteristics, market conditions, and the most likely buying and selling situation. In this case, land and buildings related to BPHTB collection are assessed using assessment approaches and procedures.

To clarify how Regional Regulation Number 2 of 2018 is implemented, the author interviewed Mrs. Sarnani (UPTD BPHTB BAPENDA Makassar City staff). It was explained that BAPENDA Makassar City, in determining the market value of BPHTB collection in terms of buying and selling, uses 2 (two) methods, namely:

Previous transaction approach

Market price approach

Calculation of Validation of Land Rights Transfer Fees in the Sale and Purchase of Land Rights

Land Deed Making Officials (PPAT) have an essential role in the imposition of BPHTB because they assist the government in carrying out land registration activities by making authentic deeds. The PPAT Deed is vital to maintaining land registration data and is entrusted by Taxpayers to calculate and manage all financing in buying and selling transactions. PPAT plays a role starting from registration, making deeds of rights transfer, checking certificates with the National Land Agency (BPN). However, the tax payment process is not the responsibility of PPAT, and the taxpayer's obligations are the responsibility of PPAT. In practice, a PPAT is always directly involved in the procedures for imposing BPHTB, which is the responsibility of the parties involved in the transfer of rights .

Taxation System

The tax system is a system that consists of elements that includes Tax Law , Tax Policy *and* an integrated Tax Administration System to achieve the goal of optimal tax revenue. These three elements support each other, so each piece must be equally strong and stable. If one part is weak, the taxation system will be unstable and lead to the collapse of achieving a country's goal, namely collecting funds from citizens to fulfill and finance government functions optimally. These three elements also depend on each other to create a stable tax system. So, the quality of tax administration is a factor that is as important as the quality of tax law and the quality of tax policy.

In principle, the imposition of Land and Building Rights Acquisition Fee (BPHTB) is based on a *self-assessment system*, where a person or legal entity who is then called a Taxpayer is entrusted with calculating and paying the tax owed themselves using the BPHTB Regional Tax Payment Letter (SSPD). and report it without the need for a Tax Assessment Letter to be issued. The characteristics of the *self-assessment system* are:

Taxpayers have the authority to determine the amount of tax they owe

Active taxpayers, starting from calculating, depositing and reporting the tax owed themselves

The tax authorities do not interfere and only supervise

BPHTB is a regional tax paid by taxpayers as stated in Article 4 of Government Regulation 35 of 2023. This system adopts a *self-assessment approach* so that taxpayers can calculate, deliver and report the amount of the tax themselves. Tax officers provide guidance, counseling, and supervision to assist taxpayers in fulfilling their obligations, while taxpayers are responsible for calculating, reporting, and paying their own taxes. This self-assessment system ensures taxpayers are responsible and accountable for their tax obligations.

Acquisition Value of Non-Taxable Tax Objects (NPOPTKP)

Regional Governments in Indonesia determine the amount of BPHTB owed by calculating the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP) as a deduction from the base for imposition of BPHTB. The minimum acquisition value is set at Rp. 80,000,000 (eighty million rupiah) for acquiring the taxpayer's first right in the area where BPHTB is owed. The acquisition value of non-taxable tax objects is a portion of the Tax Object Acquisition Value (NPOP) that is not subject to tax. If the NPOP is smaller than the NPOPTKP amount determined in a district/city, then no BPHTB is owed, and the tax payable is calculated from the difference between NPOP and NPOPTKP.

However, based on the results of interviews conducted by the author, BAPENDA has not implemented Article 46 paragraph (1) of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which requires a minimum NPOPTKP of IDR. 80,000,000 (eighty million rupiah), but using Article 57 paragraph (4) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, sets a minimum of Rp. 60,000,000,- for each taxpayer.

Article 189 paragraph (1) of Law Number 1 of 2022 states that Law Number 28 of 2009 concerning Regional Taxes and Regional Levies is revoked and declared invalid when this Law comes into force. However, Regional Regulation Number 2 of 2018 is stipulated no later than two years after Law Number 1 of 2022. Taxpayers and BAPENDA have different interpretations regarding applying Article 46 paragraph (1) of Law Number 1 of 2022 concerning Financial Relations between the Central Government and the Government. Area. Taxpayers believe the NPOPTKP is IDR. 80,000,000- is appropriate because regulations have been implemented in several large cities, including DKI Jakarta Province, since 2022.

The following describes an example of BPHTB validation calculations based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

Mr. Budi sold a plot of land to Mrs. Adel with a land area in the Land and Building Tax of 100 m2 (one hundred square meters) x Rp. 2,000,000,- (two million rupiah) = Rp. 200,000,000,- (two hundred thousand rupiah), and the building area is 200 m2 (two hundred square meters) x Rp. 2,000,000,- (two million rupiah) = Rp. 400,000,000,- (four hundred million rupiah), so the NJOP PBB price is IDR. 600,000,000,- (six hundred million rupiah). So, if Mrs. Adel wants to change the name of the certificate, she must pay the BPHTB tax first with the calculation as follows:

OBJECT TAX	AREA M2	NJOP PER M2	TOTAL NJOP
EARTH	100	Rp . 2,000,000	Rp . 200,000,000
BUILDING	200	Rp . 2,000,000	Rp . 400,000,000
NJOP PBB			Rp . 600,000,000
NPOPTKP			Rp. 80,000,000

NJOP PBB – NPOPTKP	Rp . 520,000,000
BPHTB = NJOP PBB - NPOPTKP x 5 %	Rp . 26,000,000

Next, the BPHTB validation calculation based on Regional Regulation Number 2 of 2018 concerning Regional Taxes for Makassar City is as follows:

TAX OBJECTS	AREA M2	NJOP PER M2	TOTAL NJOP
EARTH	100	Rp . 2,000,000	Rp . 200,000,000
BUILDING	200	Rp . 2,000,000	Rp . 400,000,000
NJOP PBB			Rp . 600,000,000
NPOPTKP			Rp. 60,000,000
NJOP PBB – NPOPTKP			Rp . 540,000,000
BPHTB = NJOP PBB - NPOPTKP x 5 %			Rp . 27,000,000

General Principles of Good Government

In its development, government administrators, in carrying out their functions and carrying out government actions or deeds to fulfil their obligations to provide services to the community, must be guided by the Law and General Principles of Good Government (hereinafter referred to as AAUPB) .

Article 8 and paragraph 9 of Law Number 30 of 2014 regulate the use of authority by Government Agencies and Officials, which requires them to adhere to the provisions of statutory regulations and general principles of government, also known as AUPB. AUPB or AUPB Indonesia was not formally recognized and did not have legal force at its inception. The main objective is to provide legal protection for citizens from government actions, to be the basis for assessing justice, and to become an unwritten legal norm in government actions. AUPB aims to realize good, polite, fair and honorable governance, free from injustice, violation of regulations, abuse of authority and arbitrary actions. As it develops, it has various essential functions and functions as follows:

For state administration, it is helpful as a guide in interpreting and applying statutory provisions that are vague or unclear. It also limits and avoids the possibility of state administration using *ermessen freies*/carrying out policies that deviate significantly from statutory provisions. In this way, the state administration is expected to prevent acts of *onrechtmatige daad, detournement de pouvoir, abuse de droit, and ultravires*

For community members, as seekers of justice, AUPB can be used as the basis for a lawsuit

For TUN Judges, it can be used as a tool to test and cancel decisions issued by the TUN Agency or Officials

Apart from that, the AUPB Also useful for body legislature in drafting a law

The general principles of good governance outlined in Article 10 of Law 30 of 2014 concerning Government Administration are as follows:

Legal certainty

Expediency

Impartiality

Accuracy

Do not abuse authority

Openness

Public interest

Good service

Furthermore, in this writing, the author will only focus on principles which, according to the author, are related to the discussion of this writing, namely the guide of legal certainty, the principle of impartiality, and accuracy.

Principle of Legal Certainty

The principle of legal certainty is regulated in several laws, including Law Number 25 of 2009 concerning Public Services, Law Number 30 of 2014 concerning Government Administration, Law Number 20 of 2023 concerning State Civil Apparatus (ASN), and Law -Law Number 23 2014 concerning Regional Government. The explanation for each is as follows:

Based on Article 4 letter b of Law Number 25 of 2009 concerning Public Services, the principle of legal certainty is a guarantee of the realization of rights and obligations in providing services

Based on Article 3 of Law Number 30 of 2014 concerning Government Administration, the principle of legal certainty is a rule of Law that prioritizes the introductory provisions of statutory regulations, propriety, consistency and justice in every government administration policy.

Based on Article 2 of Law Number 20 of 2023 concerning State Civil Apparatus (ASN), the principle of legal certainty is that in every implementation of ASN policy and management, prioritizing the basis of statutory regulations, decency and justice

Based on Article 58 of Law Number 23 of 2014 concerning Regional Government, the principle of legal certainty is a rule of Law that prioritizes the foundation of statutory provisions and justice in every policy of state administrators.

Principle of Impartiality

The principle of impartiality is a principle that requires bodies and/or government officials to determine and/or make decisions and/ or actions that take into account the interests of the parties as a whole and are not discriminatory .

Based on this explanation, the elements that form the principle of impartiality/non-discrimination according to the Government Administration Law are:

Government Agencies and/or Officials;

In determining and/or carrying out Decisions and/or Actions;

Must consider the interests of the parties as a whole;

Not discriminatory.

This principle of impartiality provides an understanding that every Government Agency and/or Official in making decisions, treatment or actions, is obliged to consider the interests of the parties as a whole and is obliged to behave and act reasonably and not be discriminatory. The state or government must not be biased on any basis. The form must be fair and professional in administering government by the laws and regulations on which it is based.

Accuracy Principle

The principle of accuracy is only regulated in the Government Administration Law. In the explanation of the article, what is meant by the principle of accuracy is the principle which means that a decision and/or action must be based on complete information and documents to support the legality of the decision and/or activity so that the conclusion and/or act in question is prepared carefully before the decision. and/or the action is determined and/or carried out.

The principle of due diligence mandates that government agencies thoroughly research all relevant facts and interests before deciding. Inadequate research indicates a lack of concern, while errors or disregard for third party interests indicate inadequacy. All stakeholders need to be heard before making decisions that could harm

the government. In addition, the government must carefully consider the legal implications of any action it takes.

BAPENDA, as a government apparatus in carrying out the authority given to it, must comply with the Law and AUPB as explained previously. AUPB must be used as a basis and guideline for government officials in carrying out their authority.

BAPENDA, as a government official, has the authority to ratify BPHTB based on his position, not his head. They must comply with the Law and AUPB for all classes. The basis for collecting BPHTB must be based on legal certainty, explaining the variables used in buying and selling transactions. This eliminates rejection if the transaction price exceeds the PBB NJOP, eliminating the need for sacrifice.

CONCLUSION

The process of approving the Land and Building Rights Acquisition Fee (BPHTB) for sales and purchases carried out by the Malaysian Government (BAPENDA) is regulated in Makassar City Regional Regulation Number 2 of 2018. However, this approach may not always be suitable because, in practice, the price used is the market price if the Tax Object Acquisition Value (NPOP) is unknown or lower than the Tax Object Sales Value (NJOP). This approach does not provide legal certainty to taxpayers and violates the principle of freedom of contract. Land and Building Rights Acquisition Fees (BPHTB) in Makassar are implemented using a self-assessment system, but the official assessment system is still used. As for determining the lowest NPOPTKP, the rules of Law Number 1 of 2022 concerning financial relations between the central government and regional government, namely IDR, are not implemented. 80,000,000- (eighty million rupiahs), but still uses the previous regulations, namely Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, where the lowest NPOPTKP amount is set at Rp. 60,000,000,- (sixty million rupiah).

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