Calculation of Land and Building Acquisition Duty in Inheritance Land Division

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Abstrak,

Penelitian ini bertujuan untuk mengetahui perhitungan BPHTB yang menghitung kesesuaian berdasarkan Undang-Undang Nomor 28 Tahun 2009 dan Peraturan Daerah Kabupaten Pasuruan Nomor 2 Tahun 2011. Penelitian ini dilakukan di Badan Pengelola Keuangan dan Pendapatan Daerah Kabupaten Pasuruan. Data diperoleh dari Notaris dan PPAT Elisabet Triasnani Widiastuti. Metode analisis data yang digunakan adalah deskriptif kuantitatif. Hasil penelitian menunjukkan bahwa dalam menentukan besaran nilai NPOP yang tidak sesuai dengan besaran nilai NJOP PBB pada sertifikat beberapa pemilik, maka nilai NJOP PBB terlebih dahulu dibagi dengan menggunakan quantifier/denominator berdasarkan jumlah nama pada sertifikat. Terdapat selisih penghitungan besaran nilai NPOP untuk beberapa pemegang sertifikat sebesar Rp. 97.645.000 yang dilakukan oleh Badan Pengelola Pendapatan dan Keuangan Daerah Kabupaten Pasuruan tidak sesuai dengan UU No. 28 Tahun 2009 dan Peraturan Daerah Kabupaten Pasuruan No. 2 Tahun 2011.

Kata Kunci: Perhitungan BPHTB, Pewarisan.

Abstract,

This study aims to determine the calculation of BPHTB which calculates suitability based on Law Number 28 of 2009 and Regional Regulation of Pasuruan Regency Number 2 of 2011. This research was conducted at the Pasuruan Regency Regional Finance and Revenue Management Agency. Data obtained from Notary and PPAT Elisabet Triasnani Widiastuti. The data analysis method used is descriptive quantitative. The results showed that in determining the magnitude of the NPOP value that did not match the magnitude of the NJOP PBB value on certificates of several owners, the NJOP PBB value was first divided using a quantifier/denominator based on the number of names on the certificate. There is a difference in calculating the amount of the NPOP value for several certificate holders of Rp. 97,645,000 which was carried out by the Pasuruan Regency Regional Revenue and Financial Revenue Management Agency is not in accordance with Law no. 28 of 2009 and Regional Regulation of Pasuruan Regency No. 2 of 2011.

Keywords: BPHTB calculation, Inheritance

INTRODUCTION

This research is based on the enactment of Law no. 28 of 2009 concerning Regional Taxes and Regional Retribution (UU PDRD) (Law of the Republic of Indonesia Number 28 of 2009, 2009). Regency/City Governments bear a new tax called the Land and Building Rights

Acquisition Fee (BPHTB). Following Indonesia's BPHTB policy, notaries and PPATs are prohibited from signing the deed of transfer of rights until the taxpayer has paid the BPHTB. (LMS, 2021) Taxpayers are required to pay BPHTB because the transfer of land and building rights acquired, including one of them, is the object of BPHTB. In Indonesia, there are three inheritance laws, namely 1) Islamic inheritance law, 2) customary inheritance law, and 3) civil inheritance law (BW). The process of transferring rights to a person's land and buildings to their heirs occurs because the heir has died (Sari, 2012).

This means that heirs who inherit land and building ownership are subject to the BPHTB tax and the heirs are required to complete the BPHTB as a taxpayer and submit it to the Regional Revenue and Financial Management Agency or abbreviated BPKPD Pasuruan Regency. This research was conducted at the Regional Revenue and Financial Management Agency of Pasuruan Regency which collected BPHTB and notaries and PPAT who submitted applications for validation of BPHTB payments so that they were used as research sites (No Title, n.d.). In determining the calculation of BPHTB, BPKPD of Pasuruan Regency (Regional Financial and Revenue Management Agency, 2018) has Regional Regulation No. 2 Pasuruan Regency regarding Regional Taxes of 2011. After deducting the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP), which is equal to the reduction of NPOP before the BPHTB rate, BPHTB is calculated by multiplying the percentage of BPHTB with the tax base (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011).

In fact, in the practice of calculating the transfer of ownership of land and building rights in Pasuruan Regency, different calculations were found for land with single owner certificates and several owners, and different formulas were used to determine the BPHTB tax when land and building rights were transferred. If the sole proprietor's certificate is by one heir, no deduction from the NPOP is required. If a certificate has multiple owners, the NPOP must first be divided using a quantifier/denominator based on the number of names in the certificate. Based on the Regional Regulation of Pasuruan Regency No. 2 of 2011 there is no difference in the determination of the Tax Object Acquisition Value (NPOP). NPOP on inheritance is the market value (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011). The legal basis for collecting BPHTB was previously regulated by Law No. 28 of 2009 concerning Regional Taxes and Regional Levies with Regional Regulation of Pasuruan Regency No. 2 of 2011 must be appropriate in calculating, supervising the fulfillment of tax obligations based on

the provisions outlined in the tax laws and regulations (Law of the Republic of Indonesia Number 9 of 1994, 1994).

Based on previous research by Made et al. (2022) which investigated the payment for land and building acquisition rights in the case of wills and inheritance in the city of Denpasar, the study showed that Denpasar City Regulation No. 7 of 2010 regarding the acquisition of land use rights and buildings in Article 6 (5) resulted in different calculation methods based on various perceptions related to the imposition of NPOPTKP on inheritance and testamentary gifts. Damanik Hanna Crysty et al. (2018), who analyzed the procedures for collecting BPHTB and depositing regional levies in the local tax management agency of Bitung City, showed that the implementation of the BPHTB collection mechanism to the Directorate General of Taxes to pay for the acquisition of land and buildings in Bitung City was based on Mayor Regulation No. 35 of 2010 regarding the collection of land and building taxes.

Research conducted by Razi & Khairul (2022) analyzed the implementation of BPHTB reduction policy in Bukittinggi City and showed that while human resources in terms of quantity were sufficient to support the implementation of the policy in accordance with the SOP, they were still lacking in quality, adequate facilities and infrastructure, and financial support, and accessing the application process took a long time. Other factors contributing to the mitigation policy, tax exemptions, and tax exemptions related to inheritance of land and buildings include land price classification assessments, tariff revisions, and NPOPTKP, especially BPHTB.

Kuss et al. (2013) studied the mechanism for determining market value by the Revenue and Financial Management Agency of Surabaya City and found that the mechanism used by the agency to determine the BPHTB market value for land and buildings in Surabaya City was reasonable and fair. Observing these various aspects and the theoretical gap and differences between this study and Wandansari's (2013) research, where the researcher examined the BPHTB subject and how the calculation of BPHTB on inherited land differed between single owners and multiple heirs in the Pasuruan District BPKPD, taking into account BPHTB according to Law No. 28 of 2009 and Pasuruan District Regulation No. 2 of 2011.

METHODS

Data Types and Sources

In this study, researchers used a descriptive quantitative approach. Quantitative descriptive is a method that aims to create an objective picture or description of a situation using numbers, starting from data collection, interpretation of the data as well as the appearance and results (Engel, 2014). The source of the data in this study was secondary data obtained through research on the Pasuruan Regency Regional Revenue and Financial Management Agency and notaries and PPAT of Pasuruan Regency.

Data collection technique

The data collection method is as follows:

a. Documentation method, by collecting previous data. These documents include secondary data, journals or scientific articles (Nilamsari, 2014), profiles of notaries and PPAT of Pasuruan Regency, and other forms of literature used in subsequent studies that support this research.

b. Literature study, to support the nature of the theory, as part of research in the library (Mahanum, 2021).

Data analysis method

In this study using descriptive quantitative analysis techniques using secondary data with the following stages:

a. Describes the BPHTB accounting treatment for inherited land if the owner is single and there are more than one BPKPD owner in Pasuruan Regency.

b. Perform calculations according to Law No.28 of 2009.

c. Comparing the results of BPHTB tax calculations at the Pasuruan Regency BPKPD according to Law No. 28 of 2009 and Pasuruan Regency Regional Regulation No. 2 of 2011.

RESULT AND DISCUSSION

Researchers carried out BPHTB calculations for inheritance by the Pasuruan Regency BPKPD (Guznizar, 2018). Secondary data from Notary E. Triasnani Widiastuti and BPKPD Pasuruan Regency. The researcher performed BPHTB calculations on inheritance using Microsoft Excel. Based on these data, the researcher obtained the following calculation results:

The results of descriptive data analysis are as follows:

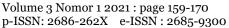**Table 1. Calculation of BPHTB payable by single owner**

Debt BPHTB	= BPHTB Tariff Percentage x Tax Basis (NPOP-NPOPTKP) (Law of the Republic of Indonesia Number 28 of 2009, 2009) = 5% x (NPOP – NPOPTKP) (Pasuruan District Regulation Number 2 of 2011, 2011) = 5% x (IDR 51,505,000 – IDR 300,000,000) = 0 (None)
With description	- The basis for the imposition of BPHTB is NPOP - NPOP Waris is NJOP PBB - The amount of NPOPTKP obtaining inheritance rights is IDR 300,000,000 (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011)

Source: Regional Revenue and Financial Management Board of Pasuruan Regency

Based on Table 1, it shows the conformity of BPHTB calculation by multiplying the Tax Object Acquisition Value (NPOP) after being reduced by the Non-Taxable Tax Object Acquisition Value (NPOPTKP) (Iwan, 2010) according to Law No. 28 of 2009 and the Regional Regulation of Pasuruan District No. 2 of 2011. The Tax Object Acquisition Value (NPOP) of Rp. 51,505,000 has the same value as the Tax Object Sale Value (NJOP) of Land and Buildings. The Non-Taxable Tax Object Acquisition Value (NPOPTKP) for inheritance as determined by the Pasuruan District Regulation is Rp. 300,000,000 (The Amount of NJOP Tax Object Acquisition Value for BPHTB in Each District/City, 2022).

Table 2 Calculation of BPHTB owed by several owners

Debt BPHTB	= BPHTB Tariff Percentage x Tax Basis (NPOP-NPOPTKP) (Law of the Republic of Indonesia Number 28 of 2009, 2009) = 5% x (1/3 NPOP – NPOPTKP) = 5% x (1/3 Rp. 108,105,000 – Rp. 300,000,000) = 5% x (Rp. 36,035,000 – Rp. 300,000,000) = 0 (None)
With description	- The basis for the imposition of BPHTB is NPOP - NPOP Waris is NJOP PBB - The value of 1/3 of the conformity of the number of certificate holders

-   The amount of NPOPTKP obtaining inheritance rights is IDR 300,000,000 (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011)

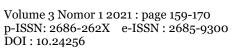Source: Regional Revenue and Financial Management Board of Pasuruan Regency

According to Table 2 above, it can be seen that the calculation of BPHTB by multiplying the Tax Object Acquisition Value (NPOP) after deducting the Non-Taxable Tax Object Acquisition Value (NPOPTKP) (Iwan, 2010) is not in accordance with Law No. 28 of 2009 and Regional Regulation of Pasuruan Regency No. 2 of 2011. The Tax Object Acquisition Value (NPOP) of Rp. 36,035,000 has a value that is not the same as the Selling Value of Tax Objects (NJOP) of Land and Buildings Tax. According to Law No. 28 of 2009 and Regional Regulation of Pasuruan Regency No. 2 of 2011, the Tax Object Acquisition Value (NPOP) should be the same as the Selling Value of Tax Objects (NJOP) of Land and Buildings Tax amounting to Rp. 108,105,000. The Non-Taxable Tax Object Acquisition Value (NPOPTKP) for inheritance established by the Regional Regulation of Pasuruan Regency is Rp. 300,000,000 (Amount of NJOP of Land and Building Tax NPOPTKP Each Regency/City, 2022).

From the above BPHTB calculation, the comparison of its conformity can be seen in the following table.

Table 3 Conformity of BPHTB calculations

No.	Activities undertaken	Regional Revenue and Financial Management Board of Pasuruan Regency	Pasuruan Regency Regional Regulation No.2 of 2011	Law No. 28 of 2009
1.	Application of the BPHTB tariff (Law of the Republic of Indonesia Number 28 of 2009, 2009)	The BPHTB rate stipulated by the Regional Regulation of Pasuruan Regency is 5% (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011)	The BPHTB rate stipulated by the Regional Regulation of Pasuruan Regency is 5% (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011)	BPHTB rates are set at a maximum of 5% (Law of the Republic of Indonesia Number 28 of 2009, 2009)
2.	Determining the amount of NPOP (Law of	The amount of Tax Object Acquisition Value (NPOP) is in accordance with the	The amount of NPOP with the basis of imposition used is the	The amount of NPOP with the basis of imposition

	the Republic of Indonesia Number 28 of 2009, 2009)	amount of Land and Building Tax NJOP, with the following provisions: 1. If the certificate is single owner or heir is one, then the value of the NPOP is in accordance with the amount of the PBB NJOP 2. If the certificate has more than one owner or heir, then the value of the NPOP is in accordance with the amount of the NJOP PBB first divided using a quantifier/denominator based on the number of names on the certificate	NJOP PBB (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011)	used is the NJOP PBB (Law of the Republic of Indonesia Number 28 of 2009, 2009)
3.	Determining NPOP based on Law of the Republic of Indonesia Number 28 of 2009, (2009)	Inherited Tax Object Acquisition Value (NPOP) based on Market Value (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011) with the provisions: 1. If the certificate is single owner or heir is one, then the value of the NPOP is in accordance with the amount of the PBB NJOP 2. If the certificate has more than one owner or heir, then the value of the NPOP is in accordance	Inherited Tax Object Acquisition Value (NPOP) based on Market Value (Pasuruan Regency Regional Regulation Number 2 of 2011, 2011)	Inherited Tax Object Acquisition Value (NPOP) based on Market Value (Law of the Republic of Indonesia Number 28 of 2009, 2009)

		with the amount of the NJOP PBB first divided using a quantifier/ denominator based on the number of names on the certificate		
4.	Determining the amount of NPOPTKP (Law of the Republic of Indonesia Number 28 of 2009, 2009)	NPOPTKP in terms of acquisition of land and building rights due to inheritance is set at Rp. 300,000,000 (Three Hundred Million Rupiah) (Pasuruan District Regulation Number 2 of 2011, 2011)	NPOPTKP in terms of acquisition of land and building rights due to inheritance is set at Rp. 300,000,000 (Three Hundred Million Rupiah) (Pasuruan District Regulation Number 2 of 2011, 2011)	NPOPTKP in terms of acquisition of land and building rights due to inheritance is set at a maximum of Rp. 300.000.000 (Three Hundred Million Rupiah)(Law of the Republic of Indonesia Number 28 of 2009, 2009)
5.	BPHTB payable stipulated (Law of the Republic of Indonesia Number 28 of 2009, 2009)	Indebted heir BPHTB from the date the person concerned registers the transfer of his rights to the land office (Pasuruan Regency Regional Regulation No. 2 of 2011, 2011)	Indebted heir BPHTB from the date the person concerned registers the transfer of his rights to the land office (Pasuruan Regency Regional Regulation No. 2 of 2011, 2011)	Indebted heir BPHTB from the date the person concerned registers the transfer of his rights to the land office (Law of the Republic of Indonesia Number 28 of 2009, 2009)

Calculation of BPHTB Sole Owner

Based on the data analysis above, it is shown that BPHTB is a tax levied on the acquisition of rights over land and buildings (Regional Regulation of Pasuruan Regency Number 2 of 2011, 2011). The calculation of BPHTB for single owners is calculated by multiplying the BPHTB rate by the tax base after deducting the Non-Taxable Object Acquisition Value (Regional Regulation of Pasuruan Regency Number 2 of 2011, 2011) which is carried out by the Pasuruan Regency BPKPD. Other research also states that the acquisition of rights over land and buildings occurs as a result of the transfer of rights due to sale and purchase, exchange, grant, bequest, inheritance, or entry into other legal entities (Setyawati, 2013).

Previous research (LMS, 2021) also has the same result in determining the calculation of BPHTB for single owners with the result of the Non-Taxable Object Acquisition Value (NPOP) being equal to the Tax Object Sale Value (NJOP) of Land and Buildings. Therefore, it can be concluded that the calculation of BPHTB must comply with tax laws and regulations, which is in line with the research conducted by (Santoso et al., 2015). If the NPOP is equal to the NJOP of Land and Buildings, then the NJOP of Land and Buildings can be used. Meanwhile, the Tax Object Sale Value (NJOP) of Land and Buildings is determined by the Minister of Finance.

Calculation of BPHTB for Multiple Owners

Based on the above data analysis, it is shown that the calculation of BPHTB for multiple owners carried out by the Pasuruan Regency BPKPD has a result of BPHTB calculation which is calculated by multiplying the BPHTB rate by the tax base after deducting the Non-Taxable Object Acquisition Value (Regional Regulation of Pasuruan Regency Number 2 of 2011, 2011). However, in determining the Non-Taxable Object Acquisition Value (NPOP), the Pasuruan Regency BPKPD does not consider the accuracy of the Tax Object Sale Value (NJOP) of Land and Buildings. The Non-Taxable Object Acquisition Value (NPOP) is Rp 108,105,000 based on Law No. 28 of 2009 and Pasuruan Regency Regulation No. 2 of 2011, while the Tax Object Sale Value (NJOP) of Land and Buildings is not taken into account. Therefore, as in other research (Christina Panggabean, 2015) that conducted research on the tax base used in calculating BPHTB in Samosir Regency, which is the market price plus NJOP of PBB divided by 2. There are factors that influence the inaccuracy in determining the Non-Taxable Object Acquisition Value (NPOP) such as the low level of taxpayer awareness, lack

of socialization in determining BPHTB calculation, and third parties that are able to provide accurate and impartial assessments must collaborate with the local government (Christina Panggabean, 2015; Id et al., 2022).

CONCLUSION

Based on the results of the research conducted, it can be concluded that there are differences in the calculation of BPHTB for inheritance according to Law no. 28 of 2009 and Regional Regulation of Pasuruan Regency No. 2 of 2011 concerning provisions for the imposition of Tax Object Acquisition Value (NPOP), there is a difference in calculating the amount of the NPOP value of Rp. 97,645,000, - based on certificates from several owners or heirs of more than one. Where in the calculation the value of the NJOP PBB is first divided using the numerator/denominator based on the number of names on the certificate and has the same final calculation result of Rp. 0,- or nil conducted by BPKPD of Pasuruan Regency. Based on the conclusions above, the suggestions in this study are the need to regulate general sanctions for violations of the provisions of Regional Regulations for BPHTB calculations in determining the amount of NPOP, especially for BPHTB for the inheritance of several owners.

Re-evaluate the BPHTB calculations carried out by the Pasuruan Regency Regional Revenue and Financial Management Agency. This is intended so that the Pasuruan Regency Regional Revenue and Financial Management Agency is appropriate in calculating, supervising the fulfillment of tax obligations based on the provisions outlined in the tax laws and regulations. And conduct socialization programs/activities for Pasuruan District Regulations. 2 of 2011. Because by socializing Pasuruan Regency Regional Regulation No. 2 of 2011 so that the BPKPD of Pasuruan Regency has an understanding of Pasuruan Regency Regional Regulation No. 2 of 2011 which was stipulated.

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