

Reconstruction of Regulations for Determining the Selling Value of Tax Objects to Increase Regional Original Income Based on the Value of Justice

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Abstract

The purpose of this study is to analyze the weakness of the role of the Notary Official of Land Deed Maker in determining the Sales Value of Tax Objects to increase current regional original income and reconstructing the role of the Notary/PPAT in determining the Sales Value of Tax Objects to increase regional original income based on the value of justice. The approach method used in this research is socio-legal, namely by conducting joint research between law and non-doctrinal institutions that are empirical/social in examining the legal rules that apply in society. This research is descriptive-analytical. The results of this study shows that the Weaknesses in the regulation of the determination of the sale value of tax objects to increase the current local revenue. Based on article 6 paragraph (3) of the Law on Customs for the Acquisition of Land and Building Rights, therefore, the Reconstruction of the regulation on the determination of the Sales Value of Tax Objects to increase regional original income based on the value of justice, namely that the Regional Head in determining the amount of the sale value of the tax object is obliged to establish it as instructed by Law The Law on Regional Taxes and Levies and Regional Regulations truly reflects the actual value, which is the selling value of tax objects based on the value of justice and by changing several related articles including Article 24 paragraph (1) of the Law of the Republic of Indonesia Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Customs on Acquisition of Land and Building Rights and Article 79 paragraph (3) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.

Keywords: Law Reconstruction, Sales Value, Tax Objects, Local Revenue.

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INTRODUCTION

Tax is a very potential alternative as a source of state revenue. So the tax sector is a very appropriate choice, apart from the relatively stable amount it is also a reflection of the active participation of the community in financing development. Tax classification according to the collection agency is divided into two, namely (Mardiasmo, 2011):

1. Taxes collected by the central government
Central taxes are taxes collected by the central government and used to finance state households.
2. Taxes levied by local governments. Regional taxes are mandatory levies on individuals or entities carried out by local governments without balanced direct compensation, which can be imposed based on applicable laws and regulations, which are used to finance the

implementation of regional government and regional development (Prakosa, 2005).

A potential source of tax that should be explored according to the current economic situation and condition as well as the development of the nation's development is the type of Customs Tax on the Acquisition of Land and Building Rights (BPHTB). Customs Tax on Acquisition of Land and Building Rights is a tax on the acquisition of land and/or building rights.

Customs for the Acquisition of Land and Building Rights (BPHTB) is one of the objective taxes or material taxes where the tax payable is based first on what is the object of tax and then pays attention to who is the tax subject. A fee for the acquisition of rights to land and buildings (hereinafter referred to as BPHTB) is a tax imposed on the acquisition of rights to land or

buildings, namely legal actions or events that result in the acquisition of rights to land and or buildings by individuals or entities.

The transaction of transfer of ownership rights to land and buildings due to the sale and purchase is carried out before the Land Deed Maker Official to ensure legal certainty of the transfer of rights to land and buildings. The Land Deed Official in carrying out his/her position must explain the deed of transfer of rights and obligations that must be fulfilled by the parties, including showing the original tax payment letter due, namely Income Tax and Fees for Acquisition of Land and/or Building Rights (Siahaan, 2005).

An individual or legal entity conducts a sale and purchase transaction in the presence of the Land Deed Making Official, after there is an agreement from the parties and through calculations according to the transaction price, it turns out that the Sale Value of the Tax Object is unknown or lower than that used in the imposition of land tax and building in the year of acquisition, the basis of imposition used is the sale value of the object of land and building tax. Law of the Republic of Indonesia Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Customs for Acquisition of Rights on Land and Buildings explains that the principal amount of BPHTB owed due to sale and purchase is calculated by reducing the NJOP with the Acquired Value of Non-Taxable Tax Objects of Rp. 60,000,000.00 (sixty million rupiah), then multiplied by 5% in accordance with Article 8 with the following calculation: $BPHTB = (NJOP - NPOTKP) \times 5\%$.

Payment of Taxes on Acquisition of Rights on Land and Buildings is the authority of taxpayers who are not Land Deed Making Officials, but non-Land Deed Making Officials can deposit Taxes on Land and Building Rights Acquisition Fees as people who are trusted by their customers. Land Deed Maker Officials indirectly reduce the burden of the tax authorities to help calculate the amount of Tax on Acquisition of Rights on Land and Buildings owed, and can also help taxpayers to calculate and deposit taxes owed (Purwono, 2011).

The Government Regulation in Article 2 states that the payment of income tax must be made before the signing of the deed of transfer of land rights. Article 2 Government Regulation concerning Income Tax as follows:

Paragraph (1): Individuals or entities that receive or earn income from the transfer of rights to land and/or buildings as referred to in Article 1 paragraph (2) letter a, must pay their Income Tax which is owed to the perception bank or the Post and Giro Office before the deed, decision, agreement, agreement or minutes of auction or transfer of land and/or building rights are signed by the authorized official.

Paragraph (2): The authorized official only signs the deed, decision, agreement, agreement, or minutes of action on the transfer of rights to land and/or buildings if it is proven to him by the individual or entity that the obligations as referred to in paragraph (1) have been fulfilled by submitting a photocopy of the relevant Tax Payment Letter by showing the original.

Paragraph (3): The official authorized to sign the deed, decision, agreement, agreement, or minutes of auction is obligated to submit a monthly report regarding the issuance of the deed, decision, agreement, agreement, or minutes of action on the transfer of land and/or building rights as referred to in paragraph (2) to the Director General of Taxes.

Paragraph (4): Authorized officials are Notaries, Land Deed Making Officials, Camats, Auction Officers, or other officials who are authorized by the applicable laws and regulations.

The provisions in the PPh Government Regulation are in line with what applies to taxes imposed on the acquisition of rights to land and or buildings as regulated in Article 91 paragraph (1) of Law Number 29 of 2008 concerning Regional Taxes and Regional Levies, which requires parties to The person receiving the transfer of rights is obliged to pay the BPHTB first before the Land Deed Making Officer/Notary signs the deed of transfer of rights, so it can be concluded that before the transfer of rights occurs, the party who will make the transfer of rights must first pay all taxes that will arise from the transfer of rights. the.

The provisions governing tax payments before the transfer of rights are carried out are intended to increase taxpayer compliance so that state revenues from the tax sector can increase, but in practice, these tax payment provisions encourage the emergence of several things (Bohari, 2001).

The reality that occurs in the community shows that the payment of BPHTB Taxes is not by the value of the land sale and purchase transaction between the seller and the buyer. This happens a lot when the value of the sale and purchase of land listed by the seller and buyer is not by the real conditions in the field, most sellers and buyers include the value of the sale and purchase transaction of land and buildings below the market price, to avoid paying taxes. Fees for Acquisition of Land and Building Rights (Burton, 2009).

The tax debt arising from the BPHTB Taxpayer for the transfer of land and building rights is when the Sale and Purchase Deed is made and signed before a Notary/PPAT. Before the signing of the deed of sale and purchase, the Notary/PPAT must first request proof of tax payment, this is following the provisions in Article 91 paragraph 1 of Law Number 28 of 2009 concerning Regional Taxes and Regional

Levies, explicitly stating: Land/Notary can only sign the Deed of Sale and Purchase after the Taxpayer submits proof of tax payment”.

If this is violated, the consequences that will be accepted by the PPAT/Notary, for the violation as stipulated in Article 91 paragraph (1) will be subject to administrative sanctions in the form of a fine of Rp. 7,500,000.00 (seven million five hundred thousand rupiahs). Where a Land Deed Official/Notary can only sign the deed of transfer of Land and/or Building Rights after the Taxpayer submits proof of tax payment. If this is not implemented, the PPAT/Notary who makes the Sale and Purchase Deed is subject to sanctions based on Article 93 paragraph (1) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies.

Land Deed Maker Officials (PPAT) play an important role in land sale and purchase transactions, which indirectly have helped the Head of Regency/City BPN to carry out activities related to land. PPAT's position is very important in the delivery of transaction prices as the basis for determining BPHTB to the public. The making of sale and purchase deed is made when the object and the transaction price have been agreed upon and have been paid in full by the buyer, but before that, tax verification must be carried out as the main requirement in the land sale and purchase transaction (Yunita, 2017).

Based on the above background, the authors are interested in conducting research with the title "Reconstruction of Regulations for Determining the Selling Value of Tax Objects to Increase Regional Original Income Based on the Value of Justice". Therefore, the authors raise 2 (two) main issues as follows:

1. What are the weaknesses of the regulation on the determination of the Tax Object Selling Value (NJOP) to increase the current local revenue?
2. How is the reconstruction of the regulation on the determination of the Tax Object Selling Value (NJOP) to increase local revenue based on the value of justice?

METHOD OF RESEARCH

This study uses a constructivist legal research paradigm approach. The constructivism paradigm in the social sciences is a critique of the positivist paradigm. According to the constructivist paradigm of social reality that is observed by one person cannot be generalized to everyone, as positivists usually do.

This research uses descriptive-analytical research. Analytical descriptive research is a type of descriptive research that seeks to describe and find answers on a fundamental basis regarding cause and effect by analyzing the factors that cause the occurrence or emergence of a certain phenomenon or event.

The approach method in research uses a method (*socio-legal approach*). The sociological juridical approach (*socio-legal approach*) is intended to study and examine the interrelationships associated in real with other social variables (Toebagus, 2020).

Sources of data used include Primary Data and Secondary Data. Primary data is data obtained from field observations and interviews with informants. While Secondary Data is data consisting of (Faisal, 2010):

1. Primary legal materials are binding legal materials in the form of applicable laws and regulations and have something to do with the issues discussed, among others in the form of Laws and regulations relating to the freedom to express opinions in public.
2. Secondary legal materials are legal materials that explain primary legal materials.
3. Tertiary legal materials are legal materials that provide further information on primary legal materials and secondary legal materials.

Research related to the socio-legal approach, namely research that analyzes problems is carried out by combining legal materials (which are secondary data) with primary data obtained in the field. Supported by secondary legal materials, in the form of writings by experts and legal policies.

RESEARCH RESULT AND DISCUSSION

1. Weaknesses of the Regulation on the Determination of the Selling Value of Tax Objects (NJOP) To Increase Current Regional Original Income.

a. Weaknesses in the Implementation of Determination of the Selling Value of Tax Objects are analyzed with the Theory of Justice.

Following the development of modern society, people live in a permanent organization called the state, so for a country taxes play an important role, namely as a source of state revenue that will be used to finance government and development activities (Miyasto, 1997).

Tax is a state obligation that shows the participation of the entire community in financing government expenditures to carry out government and development. Taxes have proven to be the main source of financing state expenditures to improve people's welfare (Marihot, 2010). The increase in state revenues, especially in the tax sector, made a positive contribution to state finances (Budi, 2003).

Following Article 33 paragraph (3) of the 1945 Constitution, namely that the earth, water, and natural resources contained therein are controlled by the State which will be used for the greatest prosperity of the people. Land as part of the earth and has a social function, in addition to meeting the basic needs for

housing and business land, is also a very profitable investment tool.

Buildings also provide economic benefits for their owners. Therefore, those who acquire land and building rights are obliged to submit part of the economic value they have obtained to the State through tax payments, in this case, the Land and Building Rights Acquisition Fee (BPHTB).

With the enactment of Law Number 28 of 2009, it is determined that the transfer of authority to collect Duties on the Acquisition of Rights on Land and Buildings as Regency/Municipal Taxes is fully implemented by the Regency/City starting January 1, 2010, then the collection of Regional Taxes must be determined by Regional Regulation and not retroactively. The stipulation of this Regional Regulation is intended so that the Regency/City Government can collect BPHTB following the provisions of the legislation.

Local governments are given the authority to determine and adopt various types of local taxes following their potential. The legal basis for determining regional taxation (land and building taxes) is a regional regulation (Perda) which is ratified by the legislature, namely the Regional People's Representative Council (DPRD).

The role of the NJOP is very large, seen from the regional taxation system that has a broad impact on:

1. Ability and business activities of taxpayers,
2. Local government administration, and
3. Macroeconomic developments that are not burdensome local tax rates will encourage economic and trade actors to increase and develop their business activities, which in turn will be expected to have a broad multiplier effect in the future. Incentive, extensive and professional management of local taxes will increase regional revenues which are sufficient to finance general government administration, community services, and development. The increase and development of economic and trade activities in the area can be seen in its influence on increasing the breadth of employment and business opportunities, decreasing unemployment, and increasing people's welfare.

Local governments have greater freedom of action in the financial sector, Local Governments can change the rates of local tax sources. The right to determine what tax bases need to be taxed and what can be excluded is very important. Taxes must be paid by the public as a legal obligation (based on the ratification of the legislature), regardless of whether they benefit or not.

Tax compliance is a classic problem faced by almost all regions that apply the same tax system. Various studies have been conducted and the conclusion is that compliance issues can be seen in terms of public finance (public finance), law enforcement (law enforcement), organizational structure (organizational structure), workforce (employees), ethics (code of conduct), or a combination of all these aspects. In terms of public finances, if the government can show the public that tax management is carried out properly and following the wishes of the taxpayer, then the taxpayer tends to comply with tax rules. On the other hand, if the government cannot demonstrate the use of taxes in a transparent and accountable manner, then taxpayers will not want to pay taxes properly.

In terms of law enforcement, the government must apply the law fairly to everyone. If a taxpayer does not pay taxes, whoever he is (including public officials or their families) will be subject to sanctions following applicable regulations. In terms of organizational structure, workforce, and ethics, the emphasis is on internal problems within the tax office. If the organizational structure allows the tax office to serve taxpayers professionally, then taxpayers will tend to comply with various rules.

One of the efforts to improve taxpayer compliance is to provide good service to taxpayers. Improving service quality is expected to increase satisfaction with taxpayers as customers thereby increasing compliance in the field of taxation. The new paradigm that places government officials as servants of the state and society (taxpayers) must be prioritized to improve the performance of public services. Tax officials must always improve the quality of service to increase taxpayer satisfaction and compliance.

The laws and regulations governing the imposition of BPHTB as regulated in Law no. 28 Th. 2009, Regional Regulations, and Regulations of the Regional Head of each regency/city, the imposition of BPHTB with a self-assessment system, its validation with formal research, and the existence of a tax collection procedural mechanism. In practice, the imposition of BPHTB is carried out using an official assessment, material research, and ignoring the legal mechanism of tax collection procedures.

This proves that the tax authorities have abused their authority because they have exceeded their authority, which is contrary to statutory provisions and contrary to law enforcement theory, namely that good law is a law that is full of values of justice and law enforcement is carried out in various ways fair. The determination of the imposition of BPHTB carried out with the official assessment system is not based on the sale value of the tax object (NJOP) which reflects the market value, so it does not reflect legal certainty and is

not following the taxpayer's capacity so that it does not reflect the justice or is contrary to the theory of justice in tax collection.

b. Weaknesses that arise for PPAT in the Implementation of Supervision and Security of BPHTB Receipts.

Initially, the basis for imposition of Customs on Acquisition of Rights on Land and Buildings (BPHTB) was regulated by Law Number 21 of 1997 concerning Fees for Acquisition of Rights on Land and Buildings, which was amended by Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Fee for the Acquisition of Land and Building Rights, which was later called the BPHTB Law, which was originally a central government tax. Then along with developments, Law Number 28 of 2009 concerning Regional Taxes and Levies or the PDRD Law was issued which, among other things, regulates the Customs for the Acquisition of Land and Building Rights (BPHTB).

With the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the Land and Building Rights Acquisition Fee (BPHTB) is a regional tax, the management, and collection of which is left to the regions following the granting of autonomy to the regions (Murtir, 2008). In the current era of regional autonomy, there is authority regarding taxes that have been transferred or handed over by the central government to the regions.

This can happen because people generally want the tax to be light, so the value stated in the deed and used as the basis for calculating the BPHTB does not match the actual reality. Likewise, the tax office wants the tax paid to be following the market price which tends to be much higher than the Selling Value of Land and Building Tax Objects (NJOP PBB). The tax officer determining the actual transaction value is not easy, because it is usually only obtained from various data and information and there is no definite measure, it is possible that the transaction value determined by the tax office is not following the actual reality.

From the results of the research in the first year, several alternative values were obtained that can be determined as the basis for calculating BPHTB, whether those determined by the Land Office, or local governments through the authorized service or by the KPP Pratama, as well as the sale value of tax objects listed in the tax return tax payable. Land and buildings (SPPT PBB). In choosing the alternative value, it is necessary to examine which value should be determined as the basis for calculating BPHTB with reasonable considerations, by making changes to the law and then followed by implementing regulations through their respective regional regulations.

Based on Government Regulation Number 24 of 1997 and Government Regulation Number 37 of 1998, the PPAT is a public official who is given the authority to make authentic deeds regarding certain legal actions regarding land rights. In the position mentioned above, the deeds made before the PPAT are authentic. The above provisions, it does not in the slightest explain that the PPAT deed as an authentic deed comes from the provisions of Article 1868 of the Civil Code, however, the making of the PPAT deed also fulfills the requirements as an authentic deed which is formulated in Article 1868 of the Civil Code, which is made in the specified form. The law, in the presence of a public official authorized to do so, at the place where the deed was made.

One type of deed made before PPAT is a deed of sale and purchase. In this discussion, which relates to the amount of the sale and purchase price stated in the deed of sale and purchase before the PPAT, is the matter of the strength of material evidence, namely regarding the ability of the deed to prove that the information/statement submitted by the parties (seller and buyer) before the PPAT is something that true, while the truth of the statements themselves is only certain between the parties themselves, so that if it turns out that the statements/statements of the parties (the appearers) are not true, then it becomes the responsibility of the parties themselves.

The obstacles that arise for PPAT in the implementation of supervision and security of BPHTB receipts are as follows:

1) Low Public Knowledge of BPHTB

Although the Law on Land and Building Rights Acquisition Fees (BPHTB) has been in effect since July 1, 1998, in practice, many people still do not know the procedures, calculations, basis for imposition, and application. Many people who will take legal action on their property in the form of land and or buildings, still do not understand what BPHTB is. Limitations on PPAT's Obligations in Viewing BPHTB Payments.

2) No Limitations on PPAT's Obligations in Observing BPHTB Payments

The Law on Land Rights Acquisition Fees, does not regulate PPAT's obligations in observing BPHTB payments. The PPAT stated that it could not find out the truth of the place and date of payment of the BPHTB and the PPAT could not refuse the calculation of the BPHTB, especially what was written in the SSB as proof of payment.

The PPAT's authority to find out the correctness of the BPHTB payment is only limited to seeing the payment and cannot make corrections to the payment made by the taxpayer, whether the calculation is correct and whether the payment has been properly

made at the BPHTB Payment Place Bank that has been determined by the government.

BPHTB payments whose calculations are not following BPHTB regulations, it was answered that as described above, PPAT still received the proof of payment and could sign the deed because PPAT believed that the correctness of the BPHTB calculation was the right of the taxpayer based on the self-assessment principle adopted by law. Law BPHTB.

3) Value of Transactions Agreed by Unknown Parties

Based on the results of interviews with resource persons that the parties who come to PPAT intending to conduct transactions on the transfer of rights to land and or buildings, in general, have agreed on the value or price of the transaction using the Sale Value of the Land and Building Tax Object, even though the actual acquisition value of the land and or building rights is higher or lower than the PBB NJOP.

4) False Payment Proof

As described above that the truth of the payment of BPHTB cannot be investigated by PPAT because PPAT can't test the correctness of the payment (material truth) With this condition, every SSB shown by the buyer (as a Taxpayer) to PPAT, then PPAT considers that the payment is true/not fake/not fictitious.

5) The Low Rate of NJOP of PBB

To secure more effective tax revenues, one of them is to adjust the NJOP of PBB to the market value. However, this PBB NJOP is indeed very difficult to pursue or can be adjusted to market value because one of the variables used in the preparation of PBB NJOP is the transaction value obtained from transaction reports made by PPAT.

6) No Rewards for PPAT

PPAT in every transaction always provides an explanation to taxpayers (sellers and buyers) about the obligation to pay Income Tax on Land and Building Sellers (PPh article 4 paragraph (2)) and Customs on Acquisition of Rights on Land and Buildings (PPh article 4 paragraph (2)) BPHTB). If the PPAT does not implement the provisions of Article 24 of the BPHTB Law, the PPAT is subject to sanctions as stipulated in Article 26 of the BPHTB Law. For fairness, according

to the PPAT where the author conducted the research, PPAT should also be given achievements or rewards for their contribution to collecting tax revenues.

2. Reconstruction of Regulation on Determination of Tax Object Sales Value (NJOP) to Increase Regional Original Income Based on Justice Value.

If we look at it from a juridical point of view, taxes contain an element of coercion, meaning that if the tax obligations are not implemented, then the legal consequences that can occur are the imposition of tax sanctions. In essence, the imposition of tax sanctions is treated to create taxpayer compliance in carrying out their obligations, so it is necessary for taxpayers to understand tax sanctions so that they know the legal consequences of what is done or not done (Diana, 2013).

The law will not work well if there are no sanctions applied in the event of a violation of the law. Likewise, the tax law will not work well if the sanctions are not implemented properly. The term law enforcement, which is often heard frequently, should continue to be implemented regardless of who the person is. There are two (2) types of tax sanctions in the tax law, the mandatory, namely:

a. Tax Criminal Sanctions

Any violation of tax payment obligations by taxpayers, as long as they involve criminal acts in the field of taxation, is subject to criminal sanctions as referred to in Article 38 and Article 39 of Law Number 16 of 2009 concerning General Provisions and Tax Procedures.

b. Tax Administration Sanctions Administrative

Sanctions are generally imposed because the taxpayer violates administrative matters regulated in the tax law. For example, being late in paying taxes according to the specified time limit, the taxpayer is wrong in calculating the amount of tax that must be paid. The purpose of imposing sanctions can be interpreted as a way to increase state revenue, especially if the amount of sanctions imposed is classified as a fairly large nominal value. Article 13 paragraph (3) of the law provides for the General Provisions on Tax Procedures in the form of an increase of 100% (one hundred percent) as regulated in Article 13A of the UUUP.

Table 2.1: Reconstruction of NJOP Determination Regulations to Increase Regional Original Income Based on Justice Value

No.	Regarding	Description
1.	Basis of Reconstruction	Integrating local wisdom on the value of justice with international wisdom regarding the role of a Notary/PPAT in determining NJOP
2	Reconstruction Article 24 paragraph (1) of Law of the Republic of Indonesia Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Fee for the Acquisition of Land and Building Rights and Article 79 paragraph (3) of the Law of the Republic of	Article 24 paragraph (1) of the Law of the Republic of Indonesia Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Fees for Acquisition of

No.	Regarding	Description
	Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD Law)	Rights on Land and Buildings 1) Officials making Land Deeds/Notaries may only sign the deed of transfer of rights to land and or buildings at the time the Taxpayer submits proof of tax payment form of a Payment Certificate for the Acquisition of Land and Building Rights. 2. Article 79 paragraph (3) of the Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies (UU PDRD) "The determination of the amount of NJOP as referred to in paragraph (2) is carried out by the Regional Head."
3	Law Reconstruction Purposes	To Provide a sense of justice for Notaries/PPAT in Determination of NJOP to Increase Local Revenue

CONCLUSION

Based on the results of the research, the following conclusions can be drawn:

- Weaknesses in the regulation on the determination of the Tax Object Selling Value (NJOP) to increase the current local revenue, there needs to be Public Knowledge of Land and Building Rights Acquisition Fees is low so people assume that paying the Land and Building Tax it is sufficient for their obligations on the land and or buildings that they value Limitations on PPAT's obligations in viewing the payment of the Sales Value of the Tax Object. The Law on the Sale Value of Tax Objects does not regulate the obligations of the Land Deed Making Official in seeing the payment of the Tax Object Sale Value, so this raises questions from the Land Deed Maker Officials themselves, namely: What PPAT sees for the NJOP payment; To what extent is the authority of the Land Deed Making Official find out the truth of the payment of the Sales Value of the Tax Object; and What about the payment of the Sales Value of the Tax Object whose calculation is not by the regulation. The transaction value agreed upon by the parties is unknown. Based on article 6 paragraph (3) of the Law on Acquisition of Rights on Land and Building, it has been regulated that "If the Acquisition Value of the Tax Object is unknown or lower than the Sales Value of the Tax Object used in the imposition of Land and Building Tax in the year the acquisition occurs, except for the appointment of a buyer in the auction, the tax base used is the sale value of the object of land and building tax. The fee for the Acquisition of Rights on Land and Buildings is called the Acquisition Value as previously described
- The Reconstruction of the regulation on the determination of the sale value of the tax object to increase regional original income based on the value of justice, namely the Regional Head in determining the amount of the sale value of the tax object is obliged to establish it as ordered by the Regional Tax and Regional Retribution Law and

Regional Regulation (based on article 1 number 40 of the Law). No. 28 of 2009) truly reflects the actual value or market value, which is the Selling Value of the Tax Object based on the value of justice. The Regional Head in determining the sale value of the tax object based on the value of justice can coordinate with other relevant and interested agencies including Notary-PPAT based on Article 24 paragraph (1) of the Law of the Republic of Indonesia Number 20 of 2000 concerning Amendments to Law No. Law No. 21 of 1997 concerning Duties on Acquisition of Rights on Land and Buildings (1) Officials making Land Deeds/Notaries may only sign the deed of transfer of rights to land and or buildings when the Taxpayer submits proof of tax payment in the form of a Payment Letter of Duty on the Acquisition of Land and/or Rights. The building it reads that PPAT and Notary are given the authority with the approval of the Regional Head in determining the tax value for increasing tax payments in the form of payment of Customs for the Acquisition of Land and Building Rights. Tax Service Office and Land Office (based on article 7 paragraph 2 letter e of Law Number 30 of 2014), by amending article 79 paragraph (3) of Law Number 28 of 2009 which reads "The determination of the amount of NJOP is carried out by the Regional Head" so that reads "The determination of the amount of NJOP is carried out by the Regional Head in coordination with the Head of the Tax Service Office and the Head of the Land Office".

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