

Implementation of acquisition duty of right on land and building (BPHTB) taxation at Karanganyar district bkd office based on Karanganyar district regulation no. 14 of 2010

Angga Catur Nugroho¹, Isharyanto²

¹ Postgraduate Student, Department of Notary, Sebelas Maret University of Surakarta, Indonesia

² Lecturer, Department of Law Faculty, Sebelas Maret University of Surakarta, Indonesia

Abstract

This study aims to discover implementation of BPHTB tax imposition at the BKD Karanganyar Regency Office as a Local Government Agency in the context of imposition of Local Taxation in Karanganyar Regency. Through Regional Regulation No. 14 of 2010 which was later updated by Regional Regulation No. 5 of 2015 concerning Acquisition Duty of Rights on Land and Building (BPHTB), the Karanganyar Regency Government of Central Java Province has accommodated regulations regarding the collection of BPHTB. This is interesting, because Karanganyar Regency is one of the areas in Central Java Province which is also the Solo Raya region which allows value of land to continue to increase, so that proper regulations are needed to accommodate this so that it can be utilized further. Tax and retribution are the main source of revenue for PAD from the Karanganyar Regency Government. This study is an empirical and descriptive study that aims to acquire knowledge through a direct path to the object. Primary data is obtained directly through interviews, and secondary data is collected through literature books and statutory regulations. In this study, sampling was carried out at the Local Government Finance Office of Karanganyar Regency. Karanganyar Regency is an area located in Central Java Province which has a government administration area based on Law Number 13 of 1950 with 17 Districts and 162 Villages. The Regional Regulation on BPHTB in Karanganyar Regency was implemented in 2010 as a response to the enactment of Law N. 28 of 2009 concerning Regional Taxes and Regional Retributions. The enactment of Regional Regulation No.5 of 2015 as a revision of Perda No. 14 of 2010 concerning BPHTB in Karanganyar Regency is implemented without contradicting Law no. 28 of 2009. In addition to the implementation of the Regional Regulation no. 5 of 2015 can increase PAD.

Keywords: BKD, BPHTB, tax

Introduction

In order to increase tax revenue, the government has carried out tax reforms since January 1, 1984. With this tax reform, the taxation system will be simplified which includes simplification of tax types, tax rates and ways of paying taxes. Thus it is hoped that the tax burden will be more fair and reasonable so that on the one hand it encourages taxpayers to carry out with the awareness of their obligation to pay taxes and on the other hand closes the holes that have so far been open to those who avoid taxes.

On the other hand, in order to stimulate revenue mobilization and regional autonomy, the government decentralized property taxes to the city level. This has been done gradually, by transferring responsibility for land and building taxes in rural and urban areas to district / city income. Several studies have tried to explore whether decentralization can lead to better land use and build potential taxation in Indonesia.

To increase autonomy, the central government not only transfers administrative competence, but also provides policy-making power to certain local governments. In addition, the law provides flexibility to local governments to set different tax rates and provides additional exemptions and tax breaks. As more revenue is collected at the aggregate level at the macro level, there is preliminary evidence that cities and districts increase their income from land and building taxes compared to tax collection by the central government.

The central government adopted Law no. 28/2009, which

introduces some additional tax competencies at the local level, i.e. the new local revenue sources, taxes on land and building transfers were enacted in 2011. In contrast, land and building taxes were transferred in a phased process that began in 2010 and ended on January 1, 2014.

The Indonesian Ministry of Finance provides an option to further decentralize property taxes. UU no. 28/2009 concerning Local Taxes and Retributions states that Local Taxes are one of the sources of the Local Government Budget (*APBD*) which will be used by regional governments to finance infrastructure development needs. There are two types of Regional Taxes in Indonesia: Local Taxes managed by the provincial government and Local Taxes managed by the city / regency government. Local Tax Management carried out by the provincial level local government includes Motor Vehicle Tax (PKB), transfer fees for vehicle names motor vehicle tax, motor vehicle fuel tax, surface water tax, and cigarette tax. Whereas Local Taxes managed by the city / regency government include Land and Building Tax in the Rural Urban sector (PBB-P2), Acquisition Duty of Right on Land and Building (BPHTB), restaurant tax, advertisement or advertising tax, parking tax, entertainment tax, tax. hotels, and so on. However, the law also prohibits local governments from collecting land and building taxes originating from the three main economic sectors: mining, forestry and plantations, which remain under the central government's tax administration. Regions with significant economic activity in mining, forestry or plantations should therefore have a strong interest in

deepening property tax decentralization to include these three sectors. The mining and forestry sectors in particular are very sensitive politically,

Law No. 28/2009 only provides limitations regarding the collection of BPHTB in the regions, but also provides a space for local governments to expand these regulations to suit local needs. The inclusion of property taxes into local taxes, except in these three sectors, causes many local governments to issue local regulations on property taxes. The most popular domains with this are Land and Building Tax (PBB) and Acquisition Duty of Right on Land and Building (BPHTB). Land and building tax (PBB) is a tax collected on land and buildings because of the advantage and / or a better socio-economic position for a person or entity that has a right on it or obtains benefits from it. The basis for imposition of taxes in PBB is the Sales Value of Tax Objects (*NJOP*). *NJOP* is determined based on market price per region and is determined annually by the Minister of Finance. The amount of PBB owed is obtained from multiplying the tariff (0.5%) with the *NJOP*. Taxable Sales Value is set at 20% of the *NJOP* (if the *NJOP* is less than 1 billion rupiah) or 40% of the *NJOP* (if the *NJOP* is worth 1 billion rupiah or more). The amount of PBB payable in one tax year is informed in Tax Due Notification Letter (SPPT). BPHTB or Acquisition Duty of Right on Land and Building is a tax imposed on the acquisition of rights to land and buildings. Acquisition Duty of Right on Land and Building is a legal act or event that results in the acquisition or possession of rights to land and or buildings by private individuals or entity. Tax object of BPHTB is the acquisition of rights land and or buildings. Subject of BPHTB is an individual or entity obtaining rights to land and or building. Tax basis (DPP) of BPHTB is Acquisition Value of Taxable Object or abbreviated as *NPOP*. *NPOP* can be in the form of transaction price and market value. If the *NPOP* value is unknown or less than the PBB *NJOP*, then the PBB *NJOP* can be used as tax basis of BPHTB.

The BPHTB Law is intended to complement Basic Agrarian Law Act Number 5 of 1960 which replaces all land regulations in Indonesia which also do not regulate the imposition of transfer fees on land and / or building sale and purchase. Article 1 paragraph (2) of Law No. 5 of 1960 concerning Agrarian Principles affirms that the entire earth, water and space including the natural resources contained therein in the territory of the Republic of Indonesia are a gift from God Almighty. This is in line with the philosophy adopted in the 1945 Constitution which stipulates that the earth, water and natural resources contained therein are controlled by the state and used for the greatest prosperity of the people. The main legal basis for BPHTB is Law no. 20 of 2000 concerning Amendments to Law no. 21 of 1997 concerning Acquisition Duty of Right on Land and Building. The derivative regulation of the Law is KMK Number: 630 / KMK.04 / 1997 concerning Entity or Representatives of International Organizations that are not subject to Acquisition Duty of Right on Land and Building. However, in line with the spirit of regional autonomy such as PBB, BPHTB in 2011 will become a local tax with the enactment of Law no. 28 of 2009.

The main philosophy that underlies taxes is the participation of the community in development and improving the welfare and prosperity of the people through increasing state revenue by imposing taxes. Acquisition Duty of Right on Land and Building (BPHTB) are imposed on persons or

entities who obtain rights to land and / or buildings. Acquisition Duty of Right on Land and Building can be interpreted that the person or entity has an additional value or the acquisition of the right, in which not everyone has the ability to acquire land and / or buildings.

BPHTB is a duty, because payment occurs earlier than when it is due. Certified land buyers are required to pay BPHTB before the transaction occurs or before the deed is drawn up and signed. This also happens with stamp duties. Whoever is the party who buys the stamp, means he has already paid the stamp duty, even though it hasn't happened when the tax is due. In addition, the frequency of payment of payable duties can be done incidentally or repeatedly and is not bound by time. For example, buying or paying for stamp duty can be done at any time. Likewise, paying outstanding BPHTB. This is of course different from taxes, which must be paid according to a predetermined time. Acquisition Duty of Right on Land and Building are imposed on persons or entities who obtain rights to land and or buildings. Acquisition Duty of Right on Land and Building can be interpreted that the person or entity has an additional value or the acquisition of the right, in which not everyone has the ability to acquire land and / or buildings.

However, what remains a fundamental question is that although revenue collection at the local level was strengthened after 1999 through regional autonomy, the reality has so far been that local governments have failed to keep pace with expenditure transfers. This has resulted in a widening gap between local revenue and local expenditure. As a result, local governments in Indonesia are still very dependent on central and provincial government transfers. On average, 90 percent of local expenditure was financed through transfers in 2009. In 2019, the main component that led to the increase in regional allocation was an increase in the General Allocation Fund (*DAU*), which averaged 55.4 percent per year. For this reason, evaluation of the implementation of BPHTB for each region is needed.

Through Regional Regulation No. 14 of 2010 which was later updated by Regional Regulation No. 5 of 2015 concerning Acquisition of Land and Building Rights (BPHTB), Karanganyar Regency Government of Central Java Province has accommodated regulations regarding the collection of BPHTB. This is interesting, because Karanganyar Regency is one of the areas in Central Java Province which is also the Solo Raya region which allows the value of land to continue to increase, so that proper regulations are needed to accommodate this so that it can be utilized further, the tax and retribution sector become the main source of revenue from the Karanganyar Regency Government.

Research Methods

The material and methods used in writing this law is a combination of normative legal research (doctrinal) and empirical legal research (non-doctrinal). The normative approach in legal research is evident in the first problem, which is to review the regulation on BPHTB collection through Regional Regulation No.14 of 2010 concerning BPHTB. While an empirical approach is used in reviewing the second problem, drawing conclusions on the implications of the implementation of the Karanganyar Regency Regulation No. 5 of 2015 concerning BPHTB against PAD Karanganyar Regency, by adhering to the results of research and facts in the field. This research is

descriptive evaluative, which collects and describes how the BPHTB collection policy in Karanganyar Regency is based on the Karanganyar Regency Regional Regulation No. 5 of 2015 on BPHTB, then examines the implications of the BPHTB policy on PAD Karanganyar Regency. This implication is examined by comparing the state of the PAD of Karanganyar Regency before and after the implementation of the BPHTB policy as a local tax in Karanganyar Regency. The PAD of Karanganyar Badung Regency before and after the enactment of the Badung Regency Regional Regulation No.14 of 2010 concerning BPHTB is compared and evaluated based on: significance of the amount of PAD derived from local tax, especially BPHTB in connection with the new enactment of Regional Regulation No. 14 of 2010 on BPHTB as an instruction of Law No. 28 of 2009.

Literature Review

Basic Agrarian Law Act (Law No. 5/1960) regulates several rights to land, namely:

1. Property right is the strongest and fullest hereditary rights that can be owned by certain individuals or legal entities determined by the government.
2. Right to cultivate is a right to exploit land which is directly controlled by the state within the period determined by the prevailing laws.
3. Right to build is a right to build and own a building on land that is not his own within the period stipulated in Law Number 5 of 1960 concerning the basic regulations of agrarian principles.
4. Right to use is a right to use and or collect products from land that is directly controlled by the state or land owned by another person in accordance with an agreement, which is not a lease agreement or land management agreement as long as it does not conflict with the prevailing laws and regulations.

Regulated in the Flats Law (Law No. 16/1985)

Ownership rights to apartment units are ownership rights to units that are part of a common object, common land, all of which are an integral part of the unit concerned.

Regulated in PP. 8 of 1953

Management rights is a right to control from the state whose implementing authority is partially delegated to the rights holder, among others in the form of planning for land use and designation, land use for the purposes of carrying out its duties, transferring part of the land to a third party and / or working with third parties. Acquisition Duty of Right on Land and Building (BPHTB) are taxes imposed on the acquisition of rights to land and / or buildings. The main philosophy that underlies taxes is the participation of the community in development and increasing the welfare and prosperity of the people through increasing state revenue by imposing taxes. BPHTB is called Duty, not Tax because it has several special characteristics. First, when tax payments occur earlier than when they are due. Certified land buyers are required to pay BPHTB before the transaction occurs (before the deed is drawn up and signed). This also applies to Stamp Duty. Party who buys a stamp means he has already paid the Stamp Duty, even though it hasn't happened when the tax is due. The second characteristic is that the frequency of payment of payable duties can be made incidentally or repeatedly and is not bound by time. The

purchase (payment) of sticky stamps can be made at any time, as well as paying the BPHTB owed. This is of course different from taxes, which must be paid according to a predetermined time.

Acquisition Duty of Right on Land and Building are imposed on persons or entities who obtain rights to land and or buildings. Acquisition Duty of Right on Land and Building means that the person or entity has an additional value or acquisition of the right. Where not everyone has more ability to get land and or buildings.

The legal basis for BPHTB is Law Number 21 of 1997 Jo. Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Acquisition Duty of Right on Land and Building. Then this tax was included in Law no. 28 of 2009 concerning Local Taxes and Revenues Articles 85 to 93. Other related regulations include:

1. Government Regulation Number 111 to 114 of 2000,
2. Decree of the Minister of Finance Number 561 / KMK.04 / 2004 concerning Granting of Deductions for Acquisition Duty of Right on Land and Building as amended several times, most recently by Regulation of the Minister of Finance Number 91 / PMK.03 / 2006,
3. Decree of the Minister of Finance Number 516 / KMK.04 / 2000 concerning Procedures for Determining the Acquisition Value of Non-Taxable Object Acquisition Duty of Right on Land and Building as last amended by PMK Number 14 / PMK.03 / 2009.

In accordance with the provisions of Article 33 paragraph (3) of the 1945 Constitution which reads as follows: "The earth, and water, and wealth and what is contained therein shall be controlled by the state and used for the greatest prosperity of the people." Land as part of the earth, which is a gift from God Almighty, in addition to meeting basic needs for housing and business land, is also a very profitable investment tool. In addition, the building also provides economic benefits for the owner. Therefore, for those who obtain rights to land and buildings, it is natural to surrender a part of the economic value obtained to the state through tax payments, which in this case is Acquisition Duty of Right on Land and Building (BPHTB). which is further regulated by Law no. 21 of 1997 in addition to the Land and Building Tax as regulated in Law no. 12 of 1985 as amended by Law No. 12 of 1994. Subjects of tax from BPHTB are private persons or legal entities who obtain rights over land and buildings. Before the issuance of Law no. 21 of 1997, there is a tax collection called Title Transfer Tax which is regulated in the Staatsblaad 1924 Title Transfer Tax Ordinance Number 291. This Title Transfer Tax is levied on every agreement for the transfer of rights to permanent assets in the territory of Indonesia, including transfer of assets due to will. The meaning of fixed assets in the Ordinance is fixed assets and property rights over land, the transfer of rights is carried out by making a deed according to a method regulated in law, namely the Ordinance of Title Transfer Tax of Staatsblaad 1834 Number 27. The government's follow-up action regarding acquisition of land and building rights is to issue Law no. 21 of 1997 concerning Acquisition Duty of Right on Land and Building, this Law should have come into effect on January 1, 1998, but the validity period has been postponed for 6 months, so Law No. 21 of 1997 became effective on 1 July 1998. In 2000 the government issued Law no. 20 of 2000

which replaced Law no. 21 of 1997 concerning Acquisition Duty of Right on Land and Building.

The principles regulated in the BPHTB Law are

- a. Fulfillment of BPHTB obligations is based on the Self-Assessment system
- b. The rate is set at 5% of the Acquisition Value of the Taxable Tax Objects.
- c. There are sanctions for taxpayers and public officials who violate the provisions or do not carry out their obligations according to the applicable law.
- d. Most of the revenue from BPHTB is left to the Local Government, to increase local revenue.
- e. All charges for acquisition of land and building rights outside of this provision are prohibited.
- f. Based on the above principles, the fulfillment of the obligation to acquire land and building rights is to use a self-assessment system, a collection system in which the taxpayer must calculate, compute, pay, and report amount of tax owed. The tax authorities (*fiskus*) are only tasked with providing counseling and supervision to determine taxpayer compliance.

BPHTB tax subjects are private persons or entities that acquire rights to land and buildings, in other words, the parties who receive the transfer of rights, both bodies and individuals. Tax subjects who are subject to the obligation to pay taxes become taxpayers. BPHTB tax object is acquisition of land or building rights, namely legal events or legal acts of transactions / transfer of rights which include the transfer of rights and granting of new rights.

- a. Transfer of rights
 1. Buy and sell
 2. Exchange
 3. Grant, namely the determination of a specific will regarding the granting of rights to land or buildings to certain individuals or legal entities,
 4. A will grant, which is a special determination regarding the granting of rights to land and / or buildings to certain individuals or legal entities, which is effective after the donor of the grantee dies,
 5. Inheritance, namely the transfer of rights to land and / or buildings in a straight line,
 6. Entry into a company or other legal entity, namely the transfer of rights to land and / or buildings from private persons or to other legal entities,
 7. Separation that causes a transfer, namely the transfer of a part of joint rights over land and or building by an individual or a body to fellow joint rights holders,
 8. Implementation of a judge's decision that has permanent legal force, namely the transfer of rights from an individual or a legal entity as a party to the party determined in the judge's decision,
 9. Appointment of buyers in the auction, namely determination of the winner of the auction by the auction official as stated in the minutes of auction,
 10. Business merger, which is a merger of two or more business entities by maintaining the establishment of one business entity and liquidating the other merging business entities,
 11. Business consolidation, namely the merger of two or more business entities by establishing a new business entity and liquidating the merged business entities,
 12. Business expansion, namely the separation of a

business into two or more businesses by establishing a new business entity and transferring part of the assets and liabilities to the new business entity without liquidation of the old business entity.

13. Prize, which is a legal act in the form of handing over rights to land and buildings by an individual or legal entity to the recipient of the prize.
 - b. Granting of new rights.
 1. Continuation of relinquishment of rights, namely granting new rights to land to private persons or legal entities from the state over land originating from the relinquishment of rights.
 2. Apart from relinquishing rights, namely granting new rights to land to private persons or legal entities from the state or from holders of property rights according to the prevailing laws and regulations.

Research Results and Discussion

BPHTB Collection Policy in Karanganyar Regency Based on Regional Regulation No. 5 of 2015 concerning BPHTB which supports PAD

a. Amount of Acquisition Value of Non-Taxable Tax Objects (NPOPTKP)

Regional Regulation No. 5 of 2015 does not change the contents of Regional Regulation No. 14 of 2010 regarding Acquisition Value of Non-Taxable Tax Objects (NPOPTKP), as big as Rp. 60,000,000. This is because Regional Regulation must follow the underlying Law, Law No. 28 of 2009 concerning Local Taxes and Retributions Article 87 paragraph 4, which states that the minimum NPOPTKP is Rp. 60,000,000 (sixty million rupiah) for each taxpayer.

b. The amount of NPOPTKP originating from inheritance or grants

Regional Regulation No. 5 of 2015 does not change the contents of Regional Regulation No. 14 of 2010 regarding the value of the non-taxable tax object (NPOPTKP) originating from the inheritance or grant, namely Rp. 300,000,000. This is because the Regional Regulation must also follow the underlying Law, namely Law No. 28 of 2009 concerning Regional Taxes and Regional Levies Article 87 paragraph 5, which states that in terms of obtaining rights due to inheritance or testament grants received by private persons who are still in blood relatives in a straight lineage one degree up or one degree down with the donor a will grant, including husband / wife, the acquisition value of non-taxable tax objects is determined to be the lowest at Rp. 300,000,000.00 (three hundred million rupiah).

c. BPHTB rates

Regional Regulation No. 5 of 2015 does not change the contents of Regional Regulation No. 14 of 2010 concerning the BPHTB rate, namely 5% (Article 5). This value is in accordance with that in Law No. 28 of 2008 Article 88 Paragraph 1

d. BPHTB Sanctions / Fines

Regional Regulation No. 5 of 2015 does not change the contents of Regional Regulation No. 14 of 2010 regarding administrative sanctions in the form of:

1. If based on the results of the examination or other information, the tax payable is not paid, will be subject to administrative sanctions in the form of interest on underpayment of 2% (two percent) a month, calculated from the tax underpayment or overdue payment for a maximum period of 24 (twenty-four) months calculated from the time the tax becomes due.
2. If SSPD (Regional Tax Deposit) is not submitted within the specified time and is reprimanded in writing, it will be subject to administrative sanctions in the form of interest of 2% (two percent) a month calculated from underpayment of tax or overdue payment for a period of at most 24 (twenty-four) months is calculated from the time the tax becomes due.
3. If the obligation to fill in SSPD (Local Tax Payment Slip) is not fulfilled, the tax payable is calculated ex officio and subject to administrative sanctions in the form of an increase of 25% (twenty-five percent) of the principal plus administrative sanctions in the form of interest of 2% (two percent) a month is calculated of tax underpayment or overdue payment for a period of not more than 24 (twenty-four) months from the time the tax becomes due.

Regional Regulation No. 5 of 2015 adds one article (article 32A) which concerns fines for Land Deed Officer:

- a. A fine of Rp. 7,500,000 for those who violate the terms of the signing deed of transfer of Rights to Land and / or Buildings after the Taxpayer submits proof of Local Tax Payment.
- b. A fine of Rp. 250,000 for those who violate the provisions drawing up deeds or minutes of auction of Acquisition of Land and/or Building Right to

e. Payment and billing procedures

Arrangements regarding the procedure for payment and collection of BPHTB based on Regional Regulation No. 5 of 2015 has not been amended and still refers to Regional Regulation No.14 of 2010, BPHTB payments are made to the local treasury through places designated by the relevant regional government.

f. Correction, Cancellation, Reduction of provisions and removal or reduction of administrative sanctions

Regarding the underpayment of BPHTB and / or writing

errors, the authority to issue BPHTB Billing Letters lies with the Director General of Taxes, while in Regional Regulation No. 14/2010 concerning BPHTB, the authority rests with the Regent as the head of the region concerned. This is clear, because of the transfer of authority to collect BPHTB from the central government to regional governments, so that the technicality of issuing bills has undergone a change in authority.

g. Administrative sanctions

Administrative sanctions in Regional Regulation No. 14/2010 are not updated in Regional Regulation No. 5/2015, which contains provisions regarding administrative sanctions in the form of an increase of 100% of the amount of the tax shortfall, provided that the taxpayer does not report the underpayment before the audit is conducted. Thus, the government demands good faith from taxpayers, because if taxpayers do not report their own BPHTB shortages, Regional Regulation No. 14/2010 concerning BPHTB accommodates them with double sanctions.

h. Investigation provisions

Regarding the existence of criminal acts of regional taxation, the law in general does not regulate it, however, Regional Regulation No.14 of 2010 concerning BPHTB regulates investigators.

This is done for the sake of rule of law in the area of local taxation.

i. Criminal provisions

Criminal provisions in the taxation sector are one of the ways to develop national development. Regulations regarding punishment in the form of imprisonment and fines are regulated by Regional Regulation No.14 of 2010 concerning BPHTB as a series of regulations regarding BPHTB as regional taxes. BPHTB management systems and procedures by the Regional Government as regulated in Article 4 to Article 7 Regional Regulation No.14 of 2010 concerning BPHTB: Procedure for filling out the SSPD form, payment procedure, SSPD research procedure, billing procedure, reduction procedure, overpayment determination procedure, and reporting procedures.

Empirical Results

BPHTB table before and after Regional Regulation

Table 1

Year	PAD	Local tax	BPHTB	Local Tax / PAD	BPHTB / Regional Tax	Information
2006	44,935.62	14,543.18		32.36%	0.00%	
2007	56,923.92	19,053.56		33.47%	0.00%	
2008	64,470.68	21,874.87		33.93%	0.00%	
2009	66,971.68	21,644.56		32.32%	0.00%	
2010	79,510.22	23,588.21		29.67%	0.00%	Regional Regulation No 14/2010
2011	104,080.77	40,731.98	13,232.29	39.13%	32.49%	
2012	116,706.89	45,658.23	not available	39.12%		
2013	161,715.93	77,015.25	not available	47.62%		
2014	215,298.86	86,152.37	14,667.41	40.02%	17.02%	
2015	255,445.55	106,490.03	not available	41.69%		Regional Regulation No. 5/2015
2016	301,307.80	127,624.56	36,714.38	42.36%	28.77%	
2017	415,142.56	150,746.37	48,635.41	36.31%	32.26%	
2018	343,156.47	167,176.62	55,288.46	48.72%	33.07%	

The results of regional income from BPHTB after Regional Regulation No. 15 of 2015 indicate an upward trend.

Closing

Conclusion

There was a transfer of authority for collecting BPHTB from the Central Government to the Regional Government after the enactment of Law No. 28 of 2009 regarding Local Taxes and Retributions for PDRD and the Regional Government responded by issuing Regional Regulation.

The Regional Regulation on BPHTB in Karanganyar Regency was implemented in 2010 as a response to the enactment of Law N. 28 of 2009 concerning Local Taxes and Retributions. The enactment of Regional Regulation No.5 of 2015 as a revision of Regional Regulation No. 14 of 2010 concerning BPHTB in Karanganyar Regency is implemented without contradicting Law no. 28 of 2009. In addition to the implementation of the Regional Regulation no. 5 of 2015 can increase PAD.

Suggestions

It should be if zoning of land value classes is carried out to decide transaction value of transfer of rights on land in Karanganyar Regency, so that there is no difference in the price of transfer of land and building rights between tax subjects and the Karanganyar regency BKD office, so as not to delay the tax validation process on the transfer of rights to land and buildings in Karanganyar Regency.

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