



EVALUATION OF THE IMPLEMENTATION OF THE LAND AND BUILDING RIGHTS ACQUISITION DUTY (BPHTB) SYSTEM AS A LOCAL TAX AT THE BAPENDA OF BANYUMAS DISTRICT

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Abstract

Land and Building Rights Acquisition Fee (BPHTB) is an important component of Original Regional Income (PAD) which is managed by the Regional Revenue Agency (Bapenda). This research aims to evaluate the effectiveness of implementing the BPHTB system as a regional tax in Banyumas Regency, analyze the obstacles faced, and provide recommendations for improving the performance of the system. BPHTB as a regional tax has a strategic role in increasing Original Regional Income (PAD). This system evaluation aims to understand how far the implementation of BPHTB complies with applicable regulations and its contribution to regional income. This research reveals that although the BPHTB system in Banyumas Regency has been running quite well, there are several challenges such as limited data access and taxpayers' lack of understanding of the applicable procedures. This research provides solutions in the form of increasing transparency, strengthening coordination with third parties, and using digital technology in the validation process to overcome these obstacles. By implementing these recommendations, it is hoped that the implementation of BPHTB can run more optimally, increase taxpayer compliance, and make a significant contribution to regional development in Banyumas Regency.

Keywords: *BPHTB, Regional Taxes, and Regional Original Income (PAD).*

Abstrak

Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) merupakan salah satu komponen penting dalam Pendapatan Asli Daerah (PAD)



yang dikelola oleh Badan Pendapatan Daerah (Bapenda). Penelitian ini bertujuan untuk mengevaluasi efektivitas penerapan sistem BPHTB sebagai pajak daerah di Kabupaten Banyumas, menganalisis kendala yang dihadapi, serta memberikan rekomendasi untuk meningkatkan kinerja sistem tersebut. BPHTB sebagai salah satu pajak daerah memiliki peran strategis dalam meningkatkan Pendapatan Asli Daerah (PAD). Evaluasi sistem ini bertujuan untuk memahami seberapa jauh implementasi BPHTB sesuai dengan regulasi yang berlaku dan kontribusinya terhadap pendapatan daerah. Penelitian ini mengungkap bahwa meskipun sistem BPHTB di Kabupaten Banyumas telah berjalan cukup baik, terdapat beberapa tantangan seperti keterbatasan akses data dan kurangnya pemahaman wajib pajak terhadap prosedur yang berlaku. Penelitian ini memberikan solusi berupa peningkatan transparansi, penguatan koordinasi dengan pihak ketiga, dan penggunaan teknologi digital dalam proses validasi untuk mengatasi hambatan tersebut. Dengan menerapkan rekomendasi ini, diharapkan penerapan BPHTB dapat berjalan lebih optimal, meningkatkan kepatuhan wajib pajak, dan memberikan kontribusi yang signifikan terhadap pembangunan daerah di Kabupaten Banyumas.

Kata Kunci: BPHTB, Pajak Daerah, dan Pendapatan Asli Daerah (PAD).

A. INTRODUCTION

Banyumas Regency as one of the growing regions faces challenges in optimizing local tax revenue, including BPHTB. With the increasing activity of property transactions such as sale and purchase, grants, and exchanges, BPHTB has become a crucial component of local revenue. However, there are various obstacles in the implementation of the BPHTB system in Bapenda Kabupaten Banyumas, such as inaccurate data validation, delays in administrative processes, and low awareness of taxpayers regarding payment procedures. In addition, limited access to information from third parties such as notaries or PPATs is often an obstacle to accurate and timely tax determination. Therefore, an in-depth evaluation of the BPHTB system

is needed to ensure the sustainability of local revenues and improve transparency and efficiency in tax services.

In this context, the development of a digital-based system is important to accelerate the tax validation and administration process. This step is expected to minimize data errors, accelerate tax determination, and improve taxpayer compliance. A comprehensive evaluation will provide a clear picture of the effectiveness of the current BPHTB system and opportunities for future improvements to strengthen BPHTB's contribution to regional development in Banyumas Regency.

Although the BPHTB system in Banyumas Regency has been implemented, there are several



problems encountered in its implementation. One of the main problems is inaccurate data validation due to limited access to information from third parties such as notaries or PPATs. This causes difficulties in ensuring the accuracy of tax object data, which has an impact on delays in the tax determination process. In addition, low taxpayer awareness of BPHTB procedures and provisions is a significant challenge, resulting in late payments and low levels of compliance. Administrative processes also experience obstacles in the form of delays in data mutation and archiving of physical documents, which have an impact on the efficiency of tax services. The limitations of the digital system, which is not yet fully integrated with related agencies, also slow down the validation and tax determination process. These problems demonstrate the importance of a comprehensive evaluation to ensure that the BPHTB system in Banyumas Regency can run effectively, efficiently, and contribute optimally to local revenue.

To overcome various problems in the implementation of the BPHTB system in Banyumas Regency, several solutions can be implemented. First, improve digital system integration between Bapenda and related agencies such as notaries or PPATs to ensure more accurate data validation and speed up the tax determination process. Second, expand socialization and education to the public on BPHTB procedures and provisions through various media, including digital campaigns, seminars, and consultation services, to increase taxpayer awareness and compliance. Third,

develop an efficient technology-based administration system to accelerate the process of data mutation and digital document archiving to minimize delays. Fourth, conduct ongoing training for tax officers to increase their capacity and competence in handling technical and administrative issues. With the implementation of this solution, it is expected that the implementation of BPHTB in Banyumas Regency can run more effectively, efficiently, and make an optimal contribution to the Regional Original Revenue (PAD).

B. IMPLEMENTATION AND

METHODS

1. Internship Time and Location

The MBKM internship program was carried out for 4 months and was held at the Regional Revenue Agency (Bapenda) of Banyumas Regency, which is located at Level 2 of Bulupitu Terminal, Jl. Suwatio No.48, Karanggayam, Teluk, Kec. Purwokerto Sel., Banyumas Regency, Central Java 53145. Conducting MBKM in the field of tax one, in this field is generally responsible for various activities related to the management of local taxes that are first imposed and collected by local governments.

2. Methods

This research uses a primary data approach obtained through documentation studies related to BPHTB policies and implementation, while secondary data is in the form of BPHTB realization reports in Banyumas Regency for 2022-2024. The data analysis technique used an evaluative descriptive method to provide a comprehensive



picture of the implementation of the BPHTB system to provide a comprehensive picture of the implementation of the BPHTB system.

C. RESULTS AND DISCUSSION

Based on the Law on General Provisions and Tax Procedures (UU KUP), tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on the Law, with no direct reward and used for state purposes for the greatest prosperity of the people. Taxation plays a very crucial role in national economic development, because it is the main source of state revenue used to finance various government programs. The tax system also regulates the economy, distributes wealth to reduce social inequality, maintains economic stability, and encourages investment with tax incentives. With good administration and compliance from taxpayers, taxes can contribute greatly to economic growth and public welfare (Wau et al., 2023).

Based on Law No. 28/2009 on Regional Taxes and Retribution, the Land and Building Acquisition Tax (BPHTB) is transferred from a central tax to a regional tax, which is regulated through policy formulation in the law.

In general, the tax collection process for Fees on Acquisition of Land and Building in Banyumas Regency is as follows.

1. Taxpayers who wish to apply for Land and Building Acquisition Tax (BPHTB) can go directly to the Regional Revenue Agency office.
2. At Bapenda, taxpayers fill in the blanks and other administrations

consisting of SSPD and SPTPD BPHTB. For SSPD BPHTB on 6 (six) sheets with details:

- a.) Sheet 1 for taxpayer
- b.) Sheet 2 for PPAT/Auction Officer
- c.) Sheet 3 for the Land Division Office as an attachment to the application for registration
- d.) Sheet 4 for the service function as an attachment to the SSPDBPHTB research request
- e.) Sheet 5 for the designated bank/Receipt Treasurer as an archive (in sheet 5 received by the DISPENDA Treasurer)
- f.) Sheet 6 for the designated bank/Receiving Treasurer as a report to the bookkeeping/reporting function.

3. After filling in the BPHTB SSPD, the Data Collection Division of Bapenda in collaboration with the Land Office inspects the field to confirm the existence of buildings on the land.

4. After the data collection or field inspection, it is found that there is a building, then the staff calculates and determines the amount of tax payable.

5. Furthermore, the taxpayer must pay the tax payable to the Treasurer at Banyumas Regency Bapenda.

The collection of Fees on Acquisition of Land and Building Rights (BPHTB) in Southeast Minahasa Regency uses the Self Assessment system. However, its implementation has not been fully in accordance with the applicable statutory provisions. Many taxpayers have not used the actual Tax Object Acquisition Value



(NPOP) as the basis for calculating BPHTB.

Table. Budget and Realization Data of Fees for Acquisition of Land and Building Rights (BPHTB) of Banyumas Regency 2022-2023

Years	Budget	Realization	%
2022	56.000.000.00	60.822.550.105,00	108,61
2023	71.100.000.000,00	71.653.308.199,00	100,78

The implementation of the collection of Fees on Acquisition of Land and Building Rights (BPHTB) in Banyumas Regency with the Self Assessment system is not fully in accordance with applicable regulations. Taxpayers tend to avoid tax by reporting a lower Tax Object Acquisition Value (NPOP) or equating the transaction value with the Tax Object Sale Value (NJOP) if the NPOP is higher. In addition, there are errors in payment procedures, where taxpayers pay taxes through the Registration and Revenue Section staff, rather than directly to the revenue treasurer at the Regional Revenue Agency. The local government needs to improve this procedure so that BPHTB collection runs according to applicable regulations.

D. CONCLUSION

Based on the evaluation results, the implementation of the BPHTB system in Banyumas Regency has been quite effective in increasing local revenue. However, there are several obstacles that need to be addressed, such as inaccurate data validation, low taxpayer awareness,

and delays in the administrative process. To overcome these problems, it is necessary to increase the integration of digital systems, more intensive socialization to the community, and the development of a more efficient administrative system.

By implementing these solutions, it is expected that the BPHTB system in Banyumas Regency can run more efficiently, accurately, and transparently. Periodic evaluations also need to be conducted to ensure the sustainability of tax service improvement and optimization of local revenue. Thus, the BPHTB system can make a more significant contribution to the development and welfare of the people in Banyumas Regency.

Conclusion

Based on the results and discussion, the implementation of the collection of Fees on Acquisition of Land and Building Rights (BPHTB) in Banyumas Regency with the Self-Assessment system is not fully in accordance with applicable regulations. Although the realization of BPHTB revenue in 2023 has exceeded the target by 100.78%, there are several obstacles that need to be improved. Taxpayers still tend to avoid tax by reporting a lower Tax Object Acquisition Value (NPOP) or equating the transaction value with the Tax Object Sale Value (NJOP) if the NPOP is higher, so that the basis for calculating tax becomes inaccurate. In addition, there is an error in the payment procedure, where taxpayers pay taxes through the Registration and Revenue Section staff, not directly to the revenue treasurer at Bapenda as it should be. To improve compliance and accuracy in BPHTB collection, local governments



need to improve the payment system in accordance with applicable regulations, strengthen supervision, and increase socialization to taxpayers so that BPHTB implementation runs more effectively, transparently, and in accordance with regulations.

Suggestion

To increase the effectiveness of the collection of the Tax on Acquisition of Land and Building Rights (BPHTB) in Banyumas Regency, the local government needs to make several improvements. First, tighten supervision of Tax Object Acquisition Value (NPOP) reporting so that taxpayers report the actual transaction value and in accordance with applicable regulations. Second, increase socialization to taxpayers about the importance of reporting NPOP accurately and the legal consequences of violations. Third, improving payment procedures by ensuring that all tax payments are made directly to the revenue treasurer at the Regional Revenue Agency (Bapenda) to prevent irregularities and increase transparency. In addition, the development of an integrated digital system can help validate more accurate data and speed up administrative processes. By implementing these suggestions, it is expected that BPHTB collection in Banyumas Regency can run more efficiently, transparently, and in accordance with applicable regulations.

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