

LEGAL ANALYSIS OF TAX IMPOSITION ON ACQUISITION OF LAND AND BUILDING RIGHTS BASED ON WILLS AND GIFTS

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Abstrak

Pemberlakuan Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) terhadap hibah wasiat bertujuan mengoptimalkan pendapatan daerah sekaligus menjamin pengalihan hak milik yang terstruktur dan sah. Namun, dalam pelaksanaannya, terdapat berbagai tantangan terkait kepatuhan wajib pajak dan kepastian hukum. Penelitian ini menggunakan metode yuridis empiris dengan pendekatan observasional untuk mengkaji penerapan BPHTB pada hibah wasiat. Data primer dikumpulkan melalui pengamatan langsung dan dilengkapi bahan hukum sekunder untuk menganalisis konsistensi regulasi serta efektivitas penegakan. Tujuan penelitian adalah mengevaluasi efektivitas pengenaan BPHTB dan mengidentifikasi kendala pelaksanaannya. Hasil menunjukkan bahwa penegakan BPHTB belum efektif akibat kurangnya kesadaran masyarakat, mekanisme penegakan yang tidak konsisten, dan disparitas regional dalam penentuan pajak. Selain itu, inefisiensi birokrasi dan kompleksitas administrasi menurunkan kepatuhan wajib pajak. Dari perspektif kepastian hukum, ketidakkonsistenan peraturan pemerintah daerah dan tidak adanya ketentuan hukum seragam menimbulkan ambiguitas, berujung pada ketidakpastian bagi wajib pajak. Oleh karena itu, memperkuat kejelasan aturan dan memastikan penerapan yang seragam sangat penting untuk meningkatkan efektivitas BPHTB serta kepastian hukum dalam hibah wasiat.

Kata Kunci: *Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB), Hibah Wasiat, Pendapatan Daerah, Kepatuhan Wajib Pajak, Kepastian Hukum.*

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Abstract

The imposition of the Land and Building Acquisition Duty (BPHTB) on bequest grants aims to optimize regional revenue while ensuring a structured and lawful transfer of ownership rights. However, its implementation faces various challenges, particularly concerning taxpayer compliance and legal certainty. This study employs an empirical juridical method with an observational approach to examine the practical application of BPHTB on bequest grants. Primary data were collected through direct observation, complemented by secondary legal materials to analyze regulatory consistency and enforcement effectiveness. The research aims to evaluate the effectiveness of BPHTB imposition and identify obstacles hindering its implementation. Results indicate that BPHTB enforcement remains ineffective due to low public awareness, inconsistent enforcement mechanisms, and regional disparities in tax determination. Additionally, bureaucratic inefficiencies and administrative complexities reduce taxpayer compliance. From a legal certainty perspective, inconsistencies in regional government regulations and the absence of uniform legal provisions create ambiguity, leading to uncertainty among taxpayers. Strengthening regulatory clarity and ensuring uniform application are crucial to enhancing BPHTB effectiveness and legal certainty in bequest grants.

Keywords: Land and Building Acquisition Duty (BPHTB), Bequest Grant, Regional Revenue, Taxpayer Compliance, Legal Certainty

INTRODUCTION

This study examines the legal ambiguity regarding the timing of tax obligations on Land and Building Acquisition Fees (BPHTB) in the context of testamentary grants (Maini et al., 2024), especially after the issuance of Governor Regulation Number 4 of 2023. The regulation does not explicitly determine when exactly tax obligations arise in the case of testamentary grants (Zamaya et al., 2020), whether when the deed of gift is made, when the testator dies, or when the name change process is carried out (Tiwow et al., 2020). This ambiguity creates a variety of interpretations among tax officials, notaries, and the public, which in turn has the potential to lead to legal broadcasting and display (Wijaya, 2022). In fact, the law should function as a tool to provide certainty, justice, and benefits for all parties. Inconsistency in determining the timing of tax obligations on testamentary grants not only has an impact on taxpayer compliance, but can also hinder



the optimization of regional tax revenues. In the context of regional autonomy that burdens fiscal independence, transparency and consistency of regulations regarding BPHTB are crucial (Airsy, 2019). Therefore, it is necessary to conduct a legal study of the existing normative gaps in order to encourage harmonization of regulations and implementation practices in the field .(Wibiyani Cahyaning Anggia, 2019)

Taxation in Indonesia, as regulated in Article 23A of the 1945 Constitution and further elaborated in Law Number 1 of 2022, has a strategic role in supporting the implementation of regional autonomy through the optimization of regional original revenue. One important instrument in this context is the Land and Building Acquisition Tax (Asranita, 2023). However, even though the legal framework has been formed, its implementation still faces obstacles, especially in the imposition of BPHTB on testamentary grants (Sulistiyowatie, 2018). The main problem lies in the inconsistency of the interpretation and application of norms, especially related to determining the point of time when the tax obligation comes into effect. This ambiguity poses a legal threat that has an impact on taxpayer compliance and the effectiveness of tax collection at the regional level.

In the context of Land and Building Acquisition Tax, local governments have the authority to set tax rates, administrative requirements (Siregar, 2017), payment procedures, and other provisions through regional regulations. BPHTB is imposed on the acquisition of land and/or building rights based on the acquisition value determined by the respective regional regulations, with rates varying between regions according to local fiscal policies(Limbong et al., 2022). Local governments are responsible for collecting BPHTB and enforcing tax compliance to ensure that taxpayers report and fulfill their tax obligations. Revenue from BPHTB is used to finance infrastructure development, public services, and regional growth programs (Nasution et al., 2024). Based on Article 11 of Law Number 1 of 2022, BPHTB objects include various forms of transfer of rights such as sale and purchase, exchange, grants, testamentary grants, inheritances, as well as acquisitions arising from capital participation, separation of rights, auction results, court decisions that have permanent legal force, mergers, consolidations, expansions, and gifts(Izzah et al., 2022). This regulation aims to provide legal certainty for property transactions by



establishing a clear framework regarding when BPHTB obligations arise in various forms of transfer of land and building rights (Marthianus, 2019).

An empirical issue arises in this study due to a discrepancy between the normative framework (*das sollen*) and its implementation. Article 16(1)(b) of Governor regulation Number 4 of 2023 on Regional Taxes and Regional Levies stipulates that Land and Building Rights on a testamentary grant becomes payable at the time the deed is drafted and signed. However, it does not explicitly specify whether this applies to the notarial deed or the act of transferring rights before a Land Deed Official. The ambiguity in determining the moment when Land and Building Rights becomes payable in testamentary grants creates legal uncertainty in tax collection, as the provision does not clearly establish the point at which the tax obligation arises. Legal certainty in defining the moment of tax liability is essential for both the taxpayer (the beneficiary of the testamentary grant) and the officials responsible for processing the transfer of rights, including Notaries and a Land Deed Official (Aqmadea Eshafia et al., 2024; Lutfiah et al., 2024; Obrien Kaawoan et al., 2024; Vianney Bagus Raditya et al., 2024; Zaki Mahfuz Ridha et al., 2024).

Therefore, this study aims to analyse the effectiveness of existing regulations and provide recommendations for improving regional taxation policies. The failure to implement this regulation could result in significant losses for the state, as the expected Land and Building Rights revenue from testamentary grants may not be collected. If the provision were applied as stipulated, Land and Building Rights should be deemed payable at the moment a notarial testamentary grant deed is executed.

LITERATURE REVIEW

Theory of Legal Effectiveness

The theory of legal effectiveness, as put forward by Hans Kelsen (Tjukup, I. Ketut, 2016), focuses on the extent to which legal norms are complied with in practice and how sanctions are implemented in the event of violations (Soekanto; 2008). In this study, this theory is used to put forward a view between formal legal norms, as regulated in Article 16 paragraph (1) letter b of Regional Regulation Number 4 of 2023, and its implementation by the Malang City Regional Revenue Agency. The main focus is on the level of taxpayer compliance with BPHTB obligations in the context of testamentary grants, as well as the consistency of implementing



agencies in carrying out the administrative and law enforcement functions of regional taxes.

Theory of Legal Certainty

Meanwhile, the theory of legal certainty, which is derived from the tradition of legal positivism, becomes a framework for assessing the extent to which regulations provide clarity and legal protection. Positivism emphasizes the importance of empirical facts and observable rules, without considering moral considerations or substantive justice. Utrecht explains legal certainty in two aspects: first, as the existence of general rules that allow individuals to know what is allowed and what is not, and second, as a guarantee against arbitrary actions by the state. In this context, the provisions of BPHTB should be able to provide clear and measurable guidelines for the community, especially regarding the start time of tax obligations on testamentary grants (Atsmarudin, 2023).

By combining these two approaches, this study aims to examine the gap between written norms and implementation practices that occur in the field. The theory of legal effectiveness is used to measure the extent to which BPHTB policies are actually implemented consistently by tax officials, while the theory of legal certainty is used to assess whether existing regulations are clear and fair enough for taxpayers. Through this normative-practical analysis, the study seeks to uncover the impact of legal ambiguity on tax administration governance and on the protection of taxpayers' rights in acquiring land and building rights through testamentary grants.

RESEARCH METHODS

This study adopts a socio-legal research methodology, which is particularly suited to examining the dynamic interaction between formal legal norms and their practical implementation by public institutions. Unlike purely normative legal research, this approach facilitates the assessment of the actual effectiveness and legal certainty of BPHTB regulations in testamentary grants, as experienced by tax officials and affected citizens. (Risa Nur Sa'adah, 2020) This study uses primary, secondary, and tertiary legal data to ensure a comprehensive analysis of the subject matter. Data collection methods used in this study include in-depth interviews and document analysis. Interviews are the main tool for obtaining field data, namely by conducting direct interaction and dialogue



between researchers and key informants to gain a deep understanding of the problems studied. (Azhar, 2020)

Through interviews, researchers can gain direct insight into the implementation of land regulations. Key informants were selected using purposive sampling to ensure the relevance and depth of the information collected. These informants include officials of the Malang City Regional Revenue Agency, notaries involved in the implementation of wills, and recipients of wills subject to BPHTB. Their perspectives are important for understanding the administrative and practical challenges in implementing tax regulations. In addition, document analysis was conducted to examine relevant legal and administrative documents, so that accurate and important facts related to the research topic were obtained. This combination of qualitative data collection methods increases the validity of the findings and provides a comprehensive perspective on how land administration policies are enforced in practice.

RESULTS AND DISCUSSION

A. Effectiveness Of Imposing Land And Building Acquisition Tax

1. Legal Framework and Normative Ambiguity

Article 16 paragraph (1) letter b of Malang City Regional Regulation No. 4 of 2023 stipulates that testamentary grants are subject to Land and Building Acquisition Tax (BPHTB). However, this provision does not explicitly regulate when tax obligations arise in testamentary grant cases. This has given rise to the issuance of laws among notaries and the public regarding the imposition of taxation and the right time for such tax obligations to arise (Buana, 2010).

Land and Building Acquisition Tax (BPHTB) is imposed on every acquisition of rights to land and/or buildings, including through testamentary grants as regulated in Article 85 paragraph (2) letter e of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (Sundry, 2018). Testamentary grants themselves are grants of rights that apply after the death notice and are generally stated in a notarial deed. The imposition of BPHTB on testamentary grants is based on the Taxable Object Acquisition Value (NPOP) with a rate of 5%. However, this law gives meaning to the obligation of BPHTB, especially if the testamentary grant is given to a religious, educational, social institution, or to an individual who



still has a blood relationship in a straight line of one degree, provided that the grant is proven through a notarial deed (Paerunan et al., 2024).

The amount of Land and Building Acquisition Fee owed is calculated using the following formula (Hakim et al., 2020):

Land and Building Acquisition Fee = $5\% \times (\text{Acquisition Value} - \text{Acquisition Value of Non-Taxable Tax Objects})$. The determination of the Non-Taxable Tax Object Acquisition Value varies, depending on the type of acquisition. Based on the provisions of the Law on Financial Relations between the Central and Regional Governments, the amount of Land and Building Acquisition Fee is set at a minimum of IDR 80,000,000.00 for the first acquisition of rights by a taxpayer in the area where the Land and Building Acquisition Fee is owed. For testamentary grants and inheritances received by individuals who have a direct blood relationship of one degree up or down with the testator or heir, including husband/wife, the Non-Taxable Acquisition Value of Taxable Objects is set at a minimum of IDR 400,000,000.00. The regional government has the authority to set a higher Non-Taxable Acquisition Value to obtain certain rights due to grants with a will or inheritance.

There is no explanation regarding the purpose of the date the deed was made and signed, either in the explanation of Law Number 1 of 2022 or its implementing regulations, namely Government Regulation Number 35 of 2023 or in Malang City in Regional Regulation Number 4 of 2023. If the deed in question is a Will containing a Testamentary Grant, then when the Land and Building Acquisition Fee is owed due to the Testamentary Grant. So this creates ambiguity. This ambiguity is particularly problematic because it contrasts with the basic legal principle governing testamentary grants, namely that the grant only has legal consequences after the death of the grantor. As a result, the imposition of BPHTB at the time of making a will or while the grantor is still alive seems inconsistent with the nature of a will.

2. Legal Theory and Analysis Framework

From the perspective of legal theory, this problem can be studied using the theory of legal effectiveness put forward by Hans Kelsen and further elaborated by Lawrence M. Friedman. According to Friedman, legal effectiveness includes three elements, namely legal substance, legal structure (law enforcement agencies), and legal culture (understanding and



acceptance by the community). Furthermore, Lawrence M. Friedman's theory of legal effectiveness identifies three key components: legal substance, legal structure, and legal culture. The ineffectiveness of this regulation stems from deficiencies in these three aspects (Markos & Halim, 2025).

First, the legal substance is unclear, because the formulation of the provisions does not explicitly determine the exact point when the Land and Building Acquisition Tax is due. Second, the legal structure, which refers to law enforcement agencies, does not have uniformity in implementing regulations, which leads to inconsistency in tax collection. Third, legal culture, which is the awareness and desire of the community to comply, is influenced by this ambiguity, which causes doubt among taxpayers. As a result, the lack of clarity and consistency in law enforcement results in the openness of the law and reduces the effectiveness of the regulation as a whole.

In the context of testamentary grants, the ineffectiveness of regulations regarding Land and Building Acquisition Fees (BPHTB) can be traced to weaknesses in three main elements of the law: substance, structure, and culture. Substantively, the applicable regulations especially Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions do not explicitly explain when tax obligations for testamentary grants begin to arise. This ambiguity has a direct impact on legal protection, especially when testamentary grants only apply after the testator dies, but do not have detailed regulations regarding when the legal rights are acquired. Institutionally, problems arise due to inconsistent interpretations between notaries who make testamentary grant deeds and regional tax authorities who collect BPHTB. In practice, there are differences of opinion as to whether testamentary grants given to blood relatives of the same degree are still subject to BPHTB or are natural (Amanta et al., 2024).

Meanwhile, culturally, society still does not have a uniform understanding regarding the application of BPHTB in the context of testamentary grants, especially in distinguishing them from ordinary grants and inheritances. These three weaknesses mutually reinforce each other and create weaknesses and ineffectiveness in the implementation of the law, so that comprehensive regulatory updates and socialization are needed to align understanding and practice in the field.



3. Empirical Findings from Malang City

Field data collected in Malang City shows that notaries and the public often interpret testamentary grants differently. Several notaries stated that BPHTB must immediately grant permission after making a will, even before the grantor dies. Others argue that taxes may only be collected after the will comes into effect after death. In terms of intensity, Notaries in Malang City very rarely make testamentary grant deeds. Of the majority of Notaries in Malang Raya City, 14 admitted to having made testamentary grant deeds within a period of 1 year (2024).

Sampling of 25% of the total number of Notaries in Malang City, which is 175 Notaries with the number of samples selected at once, 44 questionnaires were sent, 32 Notaries who received it and 12 who did not receive it. It can also be seen that the application of Article 16 paragraph 1 letter (b) of Regional Regulation number 4 of 2023 by Notaries domiciled in Malang City has one conclusion that the regulation is ineffective. When associated with the main theme or legal issue in this study, the ineffectiveness of the a quo article is increasingly evident from the answers or responses obtained. Notaries in Malang City admit that the payment of Land and Building Transfer Tax on the Will Grant deed made by a notary cannot be in accordance with Article 16 paragraph 1 letter (b) of Regional Regulation number 4 of 2023 which is motivated by the making of a will grant deed whose rights have not been transferred to the recipient of the will grant. To find out more clearly, the author will quote the answer of one of the Notaries in Malang City as an example.

Experience at the Malang City Regional Revenue Agency and the absence of socialization, Notary with the initials IIN explained "... so far in the Malang City Bapenda there has never been a bill and socialization about the BPHTB tax distributed in the Notarial deed so indeed the Bapenda did not collect BPHTB at the beginning so yes we just follow the meaning of BPHTB because the rights have not been transferred at the time of the making of the Notarial deed of the will grant, yes the BPHTB payment is made at the time of the will. These differences in practice result in confusion, administrative inconsistencies, and potential financial injustice, especially for heirs, some of whom are burdened with unexpected tax liabilities due to differing interpretations by public officials and legal professionals.



B. Challenges Of Imposing Land Acquisition Tax On Inheritance Grants**1. Lack of Legal Certainty and Consistent Interpretation**

The ineffectiveness of Article 16 paragraph 1 letter (b) of Regional Regulation Number 4 of 2023 in the Malang City Regional Revenue Agency causes the objectives in the theory of legal certainty not to be met because the public does not have clarity regarding the payment of Land and Building Acquisition Tax on Will Grants because the regulations are unclear and have multiple interpretations because they are considered inconsistent with the meaning of Land and Building Acquisition Tax (Ashadi et al., 2023).

Legal certainty is a legal principle that guarantees that laws are made clearly and in writing, so that they can guarantee the rights and obligations of citizens. Legal certainty is one of the main elements of the concept of a state of law or rule of law. The main challenge lies in the formulation of the Regional Regulation which is unclear, so that it is not in line with the applicable legal doctrine regarding will deeds. Notaries who play a key role in ensuring legal certainty in the transfer of land and building rights, have difficulty in providing consistent advice to clients (Melati, 2023).

The ambiguity in the timing of the emergence of the obligation to pay BPHTB for testamentary grants directly weakens the principle of *rechtzekerheid* or legal certainty which is the main pillar in the modern legal system. When there is no clarity regarding when land and building rights are considered legally transferred, both in terms of civil law and tax law, the community does not have a definite guideline in fulfilling tax obligations. As a result, recipients of testamentary grants may pay taxes early without a strong legal basis, or conversely, delay payment until a time they consider appropriate, which has the potential to cause administrative disputes with regional tax authorities (Iqbal, 2020).

This situation not only confuses the community, but also creates uncertainty among notaries and regional government officials in interpreting and implementing BPHTB provisions. When each party has a different interpretation of the time of tax imposition, the risk of legal disputes, overpayments, or even tax avoidance becomes even higher. In this context, weak legal certainty can damage public trust in the tax system and the legal system as a whole. Therefore, more detailed regulations and



uniform implementation guidelines are needed so that the principle of legal certainty is truly guaranteed in practice.

2. Institutional and Practical Implications

The regulatory gap regarding the imposition of Land and Building Acquisition Tax (BPHTB) on testamentary grants has significant practical implications for the effectiveness of regional tax collection (Siregar, 2017). When regulations do not provide a clear definition and are not accompanied by uniform implementation guidelines, regional officials become hesitant in collecting taxes, or even tend to be opportunistic. As a result, the potential for regional tax revenue cannot be maximized optimally, and tax collection practices become dependent on the subjective interpretation of each official or notary, which opens up room for injustice.

Furthermore, regulations that are open to multiple interpretations also weaken the legitimacy of the tax system itself. When the public sees that the law is not applied consistently, the credibility of tax institutions and legal institutions will decline. In the long term, this can create a culture of tax non-compliance because the public feels disadvantaged by a system that does not provide adequate legal protection. Disorder in the implementation of BPHTB can also complicate the land administration process, such as land certification or transfer of ownership, which will have an impact on delaying the certainty of property rights (Apriliano, 2016).

This inconsistency also poses a risk of substantial injustice. One example is when BPHTB is imposed too early on the recipient of a testamentary grant, even though legally the rights to the property have not yet been transferred because the testator is still alive. This is contrary to the principle of tax justice, which requires that taxes only be imposed when there has been a real increase in economic capacity (Limbong et al., 2022). Premature taxation not only violates the basic principles of taxation, but can also result in an undue financial burden on parties who have not received any economic benefits. In a broader context, such practices also have the potential to erode public trust in local governments and legal institutions (Nasution et al., 2024). When the public feels that they are not protected by a fair and consistent legal system, resistance to legitimate tax obligations arises, as well as negative perceptions of law enforcement efforts grow. Therefore, a revision of the regulations governing BPHTB for testamentary grants is urgently needed to provide clarity, consistency, and harmony



between legal norms, their implementation in the field, and the expectations of society as legal subjects.

3. Towards an Integrated Understanding

For comparison, Japan is one of the countries that has a clearly structured taxation system for gifts and inheritances. In Japan, the provision of assets through bequests is subject to Inheritance Tax (inheritance tax) with a progressive rate, ranging from 10% to 55%, depending on the value of the inheritance received by each heir. The Japanese government has set clear criteria regarding when the tax obligation arises, namely right after the testator dies and the assets are inherited by the recipient. In addition, the Japanese tax authorities also provide detailed forms, procedures, and guidelines, thus avoiding differences in interpretation between officials and the public.

When compared to Indonesia, especially in the context of imposing BPHTB on bequests, the system in Japan reflects a stronger application of the principle of legal certainty (Agus susanto, 2019). In Indonesia, although the BPHTB rate is much lower at 5%, the ambiguity regarding the time of tax imposition and who is entitled to exemptions makes its implementation susceptible to different interpretations. This is in contrast to Japan, where tax authorities and the public have a relatively uniform understanding due to a transparent and standardized system. This comparison shows the importance of regulatory reform and harmonization between regulations in Indonesia so that the imposition of testamentary gift tax is not only fiscally fair, but also ensures legal certainty for all parties.

To overcome this challenge, a joint effort is needed to harmonize legal interpretation and practice. Clarification of regulations—either through amendments to Regional Regulations or through official interpretative guidelines—is essential. Notaries, local tax offices, and legal scholars must collaborate to build a common understanding of when tax obligations arise in the context of testamentary gifts.

Only with a unified and consistent legal interpretation can BPHTB be implemented effectively in accordance with legal principles and public expectations (Emilia, Yamin, 2024). This harmonisation of understanding includes clear awareness of the rights, obligations, and legal consequences of each action taken both by the notary and by the relevant parties. Such alignment guarantees that every deed executed and every legal action



undertaken complies with existing legal provisions. Furthermore, it helps prevent inconsistencies or errors in legal applications that could lead to disputes or financial losses for the parties involved. A shared understanding between notaries and parties engaged in legal transactions ensures legal certainty, which is crucial for various legal activities, including economic transactions, social agreements, and the drafting of legally binding deeds. Within this context, the role of the notary as a legal professional is critical in upholding the integrity and validity of every deed, ensuring compliance with legal provisions, and providing maximum legal protection to the public relying on notarial services (Nurafifah & Irawan, 2020). Without clear and consistent enforcement, the effectiveness of Land and Building Rights Acquisition Duty as a source of state revenue is compromised, resulting in financial losses for the government and inefficiencies in public administration.

CONCLUSION

The imposition of the Land and Building Rights Acquisition Duty on testamentary grants aims to increase regional revenue and establish legal certainty in the transfer of land and building rights. From the perspective of the theory of legal effectiveness, the effectiveness of Land and Building Rights Acquisition Duty imposition can be measured through taxpayer compliance, administrative efficiency, and certainty in its implementation. However, in practice, the effectiveness of this policy remains suboptimal. Many taxpayers fail to fulfil their Land and Building Rights Acquisition Duty obligations fully or on time, either due to a lack of understanding of the regulations or legal loopholes that allow for tax deferral or avoidance. Furthermore, disparities in the determination of the Non-Taxable Acquisition Value across different regions lead to inconsistencies in tax imposition, creating uncertainty in its application.

One of the main challenges in enforcing Land and Building Rights Acquisition Duty on testamentary grants is the absence of strong legal certainty, which is crucial in ensuring compliance and uniformity in taxation. According to the theory of legal certainty, a legal rule must be clear, consistent, and enforceable to be effective. However, the lack of harmonisation in the implementation of Land and Building Rights Acquisition Duty, coupled with varying local government policies, contributes to uncertainty. Additionally, administrative inefficiencies and



bureaucratic complexities further hinder the smooth execution of Land and Building Rights Acquisition Duty collection. To increase its effectiveness, the Legislature needs to create more standard and transparent laws and regulations that provide legal certainty, guarantee taxpayer awareness, and simplify administrative procedures, thereby increasing tax compliance and minimizing disputes. Notaries and tax officers must be able to play an active role in providing legal education to parties who make will gift deeds, especially regarding the differences between ordinary gifts and will gifts and their legal consequences.

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