

IMPLEMENTATION IMPOSITION OF LAND AND BUILDING ACQUISITION TAX IN SALES AND PURCHASE AGREEMENTS

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Abstrak

Pemungutan Pajak Perolehan Hak Atas Tanah dan Bangunan (BPHTB) pada tahap Perjanjian Pengikatan Jual Beli (PPJB) dalam transaksi properti di Indonesia menimbulkan ketidakpastian hukum dan dampak ekonomi yang signifikan. Ketidakpastian ini muncul karena PPJB merupakan perjanjian pendahuluan yang belum mengalihkan hak milik secara resmi, sehingga menimbulkan potensi pajak berganda dan beban finansial berlebih bagi pembeli. Penelitian ini bertujuan menganalisis kepastian hukum dan dampak ekonomi penerapan BPHTB pada tahap PPJB dengan menggunakan metode penelitian hukum empiris. Data dikumpulkan melalui wawancara dengan notaris, praktisi hukum, pejabat pajak, serta studi kasus transaksi properti terkait. Observasi lapangan juga dilakukan untuk meninjau perbedaan penafsiran dan penegakan peraturan BPHTB oleh pemerintah daerah. Hasil penelitian menunjukkan adanya ketidakpastian hukum dan persepsi ketidakadilan di kalangan pemangku kepentingan akibat penerapan BPHTB yang bervariasi antar daerah. Oleh karena itu, diperlukan standar kebijakan perpajakan yang jelas dan transparan agar BPHTB hanya dikenakan pada saat pengalihan hak milik yang sah secara hukum.

Kata Kunci: BPHTB, Perjanjian Pengikatan Jual Beli, Kepastian Hukum, Dampak Ekonomi, Perpajakan Properti.

Abstract

The imposition of Land and Building Acquisition Duty (BPHTB) during the Sale and Purchase Binding Agreement (PPJB) stage in property transactions in Indonesia causes significant legal uncertainty and economic impact. This uncertainty arises because PPJB is a preliminary agreement that does not officially transfer ownership rights, leading to potential double taxation and

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Article History	Submitted: 19 March 2025	Accepted: 20 May 2025	Published: 26 May 2025

excessive financial burden for buyers. This study aims to analyze the legal certainty and economic impact of BPHTB application at the PPJB stage using an empirical legal research method. Data were collected through interviews with notaries, legal practitioners, tax officials, and case studies of related property transactions. Field observations were also conducted to review differences in interpretation and enforcement of BPHTB regulations by regional governments. The findings reveal legal uncertainty and perceptions of injustice among stakeholders due to the varied application of BPHTB across regions. Therefore, a clear and transparent tax policy standard is needed to ensure BPHTB is only imposed upon legally valid ownership transfer.

Keywords: BPHTB, Sale And Purchase Binding Agreement, Legal Certainty, Economic Impact, Property Taxation.

INTRODUCTION

The organization of the state relies heavily on effective funding mechanisms to support various development programs, public services, and governmental functions (Handayani Hasibuan, Elita Rahmi, 2022). Among these mechanisms, the tax sector stands out as a primary source of revenue for the state. Taxes are mandatory contributions imposed on the community, serving as a vital input for the state treasury, as outlined in applicable laws and regulations (Wahyuni, Fitri, Efik Yusdiansyah, 2024). These contributions are essential for financing public interest expenditures, ensuring that the government can meet the needs of its citizens. The efficient collection and management of taxes, particularly the Land and Building Acquisition Fee (BPHTB), are crucial for maintaining financial stability and promoting equitable development. However, challenges arise in the implementation of tax regulations, particularly regarding the timing and conditions under which taxes are levied, which can lead to legal uncertainties and disputes (Permatasari, n.d.).

Previous studies have explored various aspects of BPHTB and its implications for land transactions (Kurniasari, Reza Ananda, 2022). For instance, Intan Permatasari analyzed the legal rationale behind the imposition of BPHTB, focusing on its transition from being due upon the signing of the transfer deed to the signing of the Sale and Purchase Binding Agreement (PPJB). Taufik Hidayat examined the role of notaries in the BPHTB imposition process within Jakarta, while Handayani Hasibuan



highlighted normative conflicts in BPHTB regulations across different laws. However, there remains a gap in understanding the practical application of BPHTB obligations under the latest regulatory framework, particularly in regions like Malang. The existing literature does not adequately address the legal uncertainties surrounding the imposition of BPHTB on PPJBs, especially in light of recent changes in government regulations (Febrian, 2014).

This study aims to investigate the legal implications of imposing BPHTB on Sale and Purchase Binding Agreements (PPJBs) within the context of the new regulatory framework established by Government Regulation No. 35 of 2023. The primary research questions include: What are the legal grounds for imposing BPHTB at the PPJB stage? How does this imposition affect the rights and obligations of taxpayers, notaries, and local tax authorities? What are the potential legal consequences of this practice, and how can clarity be achieved in the enforcement of BPHTB obligations?

It is hypothesized that the imposition of BPHTB on PPJBs, while intended to ensure tax compliance, may lead to legal ambiguities and disputes due to the nature of the PPJB as a preliminary agreement that does not confer full ownership rights. This study argues that imposing BPHTB at the PPJB stage is inappropriate and inconsistent with the principles of legal certainty, as the tax should only be levied upon the actual transfer of rights through the Sale and Purchase Deed (AJB). Furthermore, the research posits that clearer legal guidelines and enforcement mechanisms are necessary to prevent potential disputes and ensure that tax obligations align with the actual transfer of land rights. By addressing these issues, the study aims to contribute to a more equitable and transparent land taxation system in Indonesia.

LITERATURE REVIEW

This research employs two theoretical frameworks: the Theory of Effectiveness by Soerjono Soekanto and the Theory of Legal Certainty by Gustav Radbruch. According to Soerjono Soekanto, law as a norm serves as a guideline for appropriate conduct, shaping individual behaviour in accordance with established legal provisions. This perspective utilises a deductive-rational method of thinking, resulting in a dogmatic approach to legal interpretation. On the other hand, some view law as a set of consistent behavioural patterns, where legal norms are understood through an inductive-empirical approach. This perspective perceives law as repeated



actions that maintain a structured order and serve specific societal objectives (Luthan, n.d.).

Meanwhile, Gustav Radbruch's Theory of Legal Certainty emphasises that law must provide predictability, stability, and fairness to individuals subject to legal provisions (Rahardjo, 2015). Legal certainty ensures that regulations are clear, unambiguous, and consistently applied, preventing arbitrary enforcement and ensuring justice. In the context of BPHTB imposition on PPJBs, legal certainty becomes crucial in determining the exact moment when tax liability arises. A clear legal framework is necessary to prevent conflicting interpretations and ensure that all stakeholders, including taxpayers, notaries, and tax authorities, adhere to uniform guidelines (Zainal, 2020).

By integrating these two theories, this research aims to assess the effectiveness of BPHTB regulations in practice and evaluate whether they provide sufficient legal certainty (Aqmadea Eshafia et al., 2024; Lutfiah et al., 2024). The effectiveness theory helps determine whether the imposition of BPHTB on PPJBs is practically enforceable and aligns with legal compliance patterns (Vianney Bagus Raditya et al., 2024). Meanwhile, the legal certainty theory examines whether the regulatory framework provides clear guidelines and prevents ambiguity in tax enforcement (Pramadanty et al., 2024; Zaki Mahfuz Ridha et al., 2024). This combination of perspectives enables a comprehensive analysis of the legal and practical implications of BPHTB obligations within the Indonesian legal system.

RESEARCH METHODS

This study uses the Empirical Legal Research or Socio-Legal Research method, namely direct field research to directly observe the implementation of laws and regulations. The main objective of this study is to obtain a clear and accurate understanding of the problems studied (Azhar, 2020). Seeing the nature of the research problem, this study uses a socio-legal approach to analyze how the implementation of the imposition of Land and Building Acquisition Tax. This approach allows for an in-depth examination of the interaction between legal norms and their application in practice. This study uses primary, secondary, and tertiary legal data to ensure a comprehensive analysis of the main problem.



Data collection methods used in this study include in-depth interviews and document analysis. Interviews are the main tool for obtaining field data, which involve direct interaction and dialogue between researchers and key informants to gain a deep understanding of the problems studied (Irwansyah, 2022). These interviews allow researchers to gain direct insight into the implementation of land regulations. In addition, document analysis is conducted to examine relevant legal and administrative documents, so that accurate and important facts related to the research topic are obtained (Risa Nur Sa'adah, 2020). The combination of these qualitative data collection methods increases the validity of the findings and provides a comprehensive perspective on how the implementation of the imposition of Land and Building Acquisition Tax.

RESULTS AND DISCUSSION

A. Legal Certainty in the Implementation of BPHTB in Sale and Purchase Agreements

Legal certainty is a fundamental principle in the tax system that aims to provide clarity to taxpayers regarding their rights and obligations (Syazali, 2018). In the context of the imposition of the Land and Building Acquisition Duty (BPHTB) on sale and purchase transactions, statutory provisions must clearly determine when the tax becomes payable (Mustika et al., 2020). The Law on Regional Taxes and Levies (UU PDRD) stipulates that BPHTB is due upon the transfer of rights, which generally occurs at the signing of the Sale and Purchase Deed (AJB) and its registration with the National Land Agency (BPN). However, some regional policies impose BPHTB at the stage of the Sale and Purchase Binding Agreement (PPJB), leading to uncertainty in its implementation (Fadil, Muhammad, 2024).

The enactment of Government Regulation Number 35 of 2023 further reinforces the role of notaries and Land Deed Officials (PPAT) in ensuring that BPHTB is paid before the signing of the deed of transfer. Although this regulation aims to improve tax compliance, its application to PPJB raises concerns regarding potential double taxation and administrative burdens for taxpayers. Therefore, a more in-depth analysis of its practical implementation is necessary to ensure that it aligns with the principle of legal certainty upheld in Indonesia's tax system. One of the main issues



with imposing BPHTB on PPJB is that it contradicts the principle that tax obligations should arise upon the legal transfer of ownership. PPJB is generally considered a preliminary agreement that does not yet result in the full transfer of ownership. If BPHTB is levied at this stage, it places an undue financial burden on buyers who have yet to acquire full rights over the property. This situation leads to inconsistencies in tax collection and contradicts the principle of fairness in taxation.

Furthermore, the inconsistency in BPHTB implementation across different regions exacerbates legal uncertainty. Some local governments require BPHTB payments at the PPJB stage, while others adhere to the traditional requirement that the tax is due upon the execution of the AJB. This disparity creates confusion among taxpayers, legal practitioners, and notaries, making it difficult to establish a standardised practice that ensures compliance while upholding legal certainty (Wijaya, Nadia Githa, I. PT GD Seputra, 2021). From the perspective of legal theory, legal certainty is essential in ensuring predictability in legal and administrative processes. According to Gustav Radbruch, legal certainty is a crucial element of a functioning legal system, ensuring that laws are clear, consistent, and enforceable. The imposition of BPHTB at the PPJB stage disrupts this certainty, as taxpayers may be required to pay a tax on a transaction that has not yet resulted in the actual transfer of ownership rights. This lack of clarity can lead to disputes and legal challenges, undermining public trust in the tax system (Sudini, Luh Putu, Nella Hasibuan, 2021).

Another critical aspect of legal certainty in BPHTB implementation is the role of notaries and PPAT. Government Regulation Number 35 of 2023 mandates notaries to verify BPHTB payment before executing a transfer deed and to report PPJB transactions to local governments. This requirement places additional administrative responsibilities on notaries, potentially leading to delays in property transactions. Moreover, failure to comply with these obligations may result in administrative sanctions, further complicating the role of legal professionals in property transactions. The economic implications of BPHTB imposition at the PPJB stage must also be considered. Real estate transactions often involve substantial financial commitments, and requiring BPHTB payment before the legal transfer of property rights can discourage investment in the property sector. Potential



buyers may be deterred from entering into PPJB agreements if they are required to pay taxes upfront, leading to a slowdown in the real estate market. This policy could ultimately hinder economic growth and reduce government revenue from property transactions.

To address these challenges, a harmonised legal framework must be established to clarify the timing of BPHTB obligations. The central government should provide explicit guidelines to ensure uniformity in BPHTB collection across all regions. This approach would eliminate disparities in regional policies and ensure that BPHTB is imposed in a manner that aligns with the principle of legal certainty. Additionally, the regulatory framework should differentiate between PPJB and AJB to avoid unnecessary tax burdens on buyers (Prasetyo, 2023). Since PPJB is not yet a definitive transfer of ownership, BPHTB should only be due upon the execution of the AJB. This distinction would align tax obligations with actual property ownership transfer, preventing potential double taxation and ensuring a fair tax policy.

Another potential solution is to implement a phased tax payment system. If BPHTB is to be imposed at the PPJB stage, a portion of the tax could be deferred until the AJB is signed. This approach would balance the government's need for tax revenue with the taxpayer's ability to comply with financial obligations. It would also reduce the financial burden on buyers and encourage more transparent property transactions. Legal reform is also necessary to strengthen the role of notaries and PPAT in BPHTB administration. Instead of placing sole responsibility on notaries to ensure tax compliance, the government should introduce a more comprehensive monitoring system that involves tax authorities, local governments, and the real estate sector. By sharing the responsibility among multiple stakeholders, the risk of administrative bottlenecks and potential legal disputes can be minimised.

In addition, public awareness campaigns should be conducted to educate taxpayers about their BPHTB obligations. Many buyers and sellers may not fully understand the implications of BPHTB imposition at the PPJB stage, leading to unintended tax non-compliance. Providing clear information about tax liabilities and legal requirements can improve voluntary compliance and reduce disputes between taxpayers and tax



authorities. Ultimately, the implementation of BPHTB must prioritise legal certainty, fairness, and economic feasibility. Any changes in tax policy should be carefully evaluated to ensure that they do not create additional burdens for taxpayers or disrupt the property market. By aligning BPHTB regulations with established legal principles, policymakers can create a more transparent, equitable, and efficient tax system. A comprehensive review of BPHTB regulations is essential to resolve the ongoing uncertainties in its application. The government must ensure that any revisions to tax laws reflect the realities of property transactions while safeguarding taxpayers' rights. Without clear and consistent regulations, the imposition of BPHTB at the PPJB stage will continue to raise legal and economic concerns (Prakoso, Andria Luhur, 2023).

Implications of BPHTB Imposition on Property Transactions

The inconsistent imposition of BPHTB can significantly impact the dynamics of property transactions in Indonesia, particularly for buyers and sellers involved in land and building sales. If BPHTB is imposed from the stage of the Sale and Purchase Binding Agreement (PPJB), it could burden buyers who have not yet fully acquired legal ownership of the land and buildings they intend to purchase. In practice, PPJB is often used as a preliminary agreement that does not hold legal force as a definitive transfer of rights. As a result, concerns arise that the imposition of BPHTB at the PPJB stage may hinder property transactions and reduce the purchasing power of the public.

From a legal standpoint, taxation should be based on the principle of ownership transfer. BPHTB is fundamentally designed to be levied when a legal and enforceable transfer of ownership occurs. If this tax is applied prematurely at the PPJB stage, it contradicts the fundamental tax principle of *actus juridicus*—which dictates that taxation should only be imposed on a transaction with legally binding consequences. This inconsistency may create unnecessary financial burdens for buyers, who may still be in the process of securing financing or completing the necessary legal formalities.

Additionally, imposing BPHTB on PPJB can lead to economic inefficiencies in the real estate sector. The property market operates on liquidity and affordability, and additional tax burdens at the preliminary agreement stage can discourage potential buyers. If buyers are required to



pay BPHTB before the official ownership transfer through the Sale and Purchase Deed (AJB), they may choose to delay or even cancel transactions. This could ultimately slow down property sales and negatively affect the growth of the real estate industry. Moreover, developers and sellers may also face challenges due to this taxation policy (Kasman, 2025). Many property developers rely on PPJB as a tool for pre-selling properties before the construction phase is completed. The imposition of BPHTB at this stage could create a financial strain on developers, as buyers may be reluctant to proceed with transactions that require upfront tax payments without receiving full ownership rights. Consequently, this could impact project funding and the overall investment climate in the property sector.

From the perspective of notaries and Land Deed Officials (PPAT), the lack of clarity on when BPHTB should be paid presents legal risks in deed-making. If PPJB is considered the basis for BPHTB imposition, notaries may face administrative sanctions for failing to ensure tax payment before signing the deed. This situation places an additional burden on notaries, who are already responsible for ensuring the legality and compliance of property transactions. Therefore, a review of the existing regulations is necessary to ensure that tax policies do not solely prioritise state revenue but also provide legal protection for parties involved in property transactions.

The potential risk of double taxation is another concern that arises from BPHTB imposition at the PPJB stage. If BPHTB is paid upon the signing of PPJB and again at the execution of the AJB, buyers could end up paying the tax twice for the same transaction. This contradicts the principle of fairness in taxation and may lead to legal disputes between taxpayers and tax authorities. The government must establish a clear mechanism to prevent overlapping tax obligations and ensure that BPHTB is only paid once, at the appropriate legal stage of property transfer.

Furthermore, the inconsistencies in BPHTB application across different regions in Indonesia exacerbate legal uncertainty (Muhammad Ridho Anugrah, 2025). Some local governments impose BPHTB on PPJB, while others adhere to the conventional practice of collecting the tax upon AJB execution. This regional disparity creates confusion among taxpayers and legal professionals, leading to difficulties in establishing a standardised



approach to BPHTB collection. A uniform policy is needed to align local tax regulations with national tax principles. From an investor's perspective, regulatory uncertainty surrounding BPHTB can reduce confidence in Indonesia's property market. Foreign and domestic investors consider legal stability as a crucial factor when deciding to invest in real estate. If BPHTB regulations remain unclear and unpredictable, investors may hesitate to engage in property development projects, ultimately impacting economic growth and infrastructure expansion (Naufal Gunawana, Rizaldi Gym Nastiari, 2024).

Another implication of BPHTB imposition on PPJB is its potential effect on mortgage financing. Banks and financial institutions typically approve mortgage loans based on the legal certainty of property ownership. If BPHTB is imposed at the PPJB stage, banks may become hesitant to disburse loans before the final transfer of ownership through AJB. This could restrict access to housing finance, making it more difficult for individuals to purchase property and further decreasing the affordability of homeownership. To address these issues, a clearer and more consistent regulatory framework must be established to define the appropriate timing for BPHTB obligations. The government should review existing laws and introduce specific provisions to prevent the premature imposition of BPHTB. The regulation should explicitly state that BPHTB is only due upon the execution of the AJB, ensuring alignment with the principle of legal certainty (Bandiyono, 2021).

Additionally, tax authorities should implement measures to streamline BPHTB payment processes. A digital tax reporting system could help monitor BPHTB transactions more effectively, reducing the risk of double taxation and administrative errors (Nugroho, 2017). This system should also integrate with land registration databases to ensure that tax obligations correspond accurately with property ownership transfers. To improve compliance and reduce legal disputes, the government should also enhance public awareness regarding BPHTB regulations (Sulistyowati, Devarita Devarita, 2023). Many property buyers and sellers are unaware of the tax implications at different stages of a transaction. Educational campaigns and legal guidance can help taxpayers understand their



obligations, preventing unintentional non-compliance and reducing conflicts between taxpayers and tax authorities(Adiraksa, 2020).

Furthermore, a reassessment of BPHTB rates may be necessary to align them with economic conditions. High BPHTB rates at an early stage of property transactions could discourage investment and reduce property market activity (Djajadiningrat, 2016). A more balanced tax policy, such as deferred or staggered tax payments, could provide financial relief to buyers while still ensuring revenue generation for local governments (Warsito, 2021). Another potential solution is to introduce an exemption for PPJB transactions where ownership has not yet been legally transferred. BPHTB should only apply when the final ownership transfer occurs through AJB registration at the National Land Agency (BPN). This would prevent unnecessary tax burdens on buyers and create a more logical taxation structure (Muhammad Ridho Anugrah, 2025).

Additionally, the role of notaries in BPHTB enforcement should be re-evaluated(Hidayati, 2018). Instead of placing the entire responsibility on notaries to ensure tax compliance, tax authorities should take a more active role in verifying BPHTB payments (Syam, 2021). A collaborative approach between tax offices, notaries, and local governments would ensure more effective tax enforcement without overburdening legal professionals.

In conclusion, the implications of BPHTB imposition on property transactions highlight the need for greater legal certainty, economic feasibility, and fairness in taxation (AHADIAH, 2016). The premature imposition of BPHTB at the PPJB stage disrupts property market dynamics, increases legal risks for notaries, and creates unnecessary financial burdens for buyers and sellers. A well-structured regulatory framework is essential to ensure that BPHTB aligns with established legal principles and economic realities. The government must take proactive steps to address the inconsistencies in BPHTB application and ensure that tax policies support, rather than hinder, property transactions. By prioritising legal clarity, tax fairness, and administrative efficiency, policymakers can create a more predictable and sustainable property market in Indonesia.

CONCLUSION

The imposition of BPHTB on property transactions must align with the principle of legal certainty to ensure fairness and efficiency in tax collection.



The inconsistent application of BPHTB, particularly at the PPJB stage, creates financial burdens for buyers, complicates real estate transactions, and increases legal risks for notaries and PPAT. Additionally, the potential for double taxation and the lack of uniformity across regions undermine investor confidence and disrupt the property market. To maintain a fair and predictable taxation system, BPHTB should only be imposed at the final transfer of ownership through AJB, in accordance with established legal principles.

A more structured regulatory framework is needed to prevent premature taxation, enhance compliance, and support economic growth in the real estate sector. The government should introduce clear guidelines on BPHTB imposition, integrate digital tax reporting systems, and promote better coordination between tax authorities, notaries, and local governments. By prioritising legal clarity, administrative efficiency, and taxpayer protection, Indonesia can create a more conducive environment for property transactions while ensuring sustainable revenue generation for local governments.

The implementation of the imposition of Land and Building Acquisition Tax (BPHTB) in sales and purchase agreements serves as a crucial legal and fiscal mechanism to ensure the orderly transfer of property rights while supporting state revenue. In practice, BPHTB is imposed on the party receiving the rights to land and buildings – typically the buyer – and becomes payable upon the signing of the sales and purchase deed before a Land Deed Official (PPAT). Effective implementation requires clear legal provisions, accurate transaction value assessments, and administrative compliance to avoid legal disputes and revenue losses. Thus, the imposition of BPHTB not only functions as a legal obligation but also as an instrument to uphold certainty and fairness in land and building transactions.

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