

**IMPACT OF LOW PUBLIC AWARENESS ON BPHTB PAYMENTS ON THE VALIDITY OF LAND OWNERSHIP CERTIFICATES IN THE PTSL PROGRAM****Sri Nuryeni, Riswadi**

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***Abstract***

This study analyzes the low public awareness in paying the Land and Building Acquisition Duty (BPHTB) and its implications on land ownership and regional revenue. Various factors such as the lack of education and socialization, misunderstanding of the payment procedures, and cultural and social barriers are identified as the main causes of low public compliance. The impacts of this low awareness include risks to the validity of land certificates, property market value, and legal stability affecting investments. Additionally, this research explores how low BPHTB payments contribute to a decline in local revenue (PAD) and create challenges for regional development. To address these issues, this study recommends more effective outreach programs, simplification of the payment process, and improved collaboration between the government and the community to increase awareness and compliance with tax obligations.

**Keywords:** *Land and Building Acquisition Duty (BPHTB), Public Awareness, Land Ownership*

**INTRODUCTION**

The Land and Building Acquisition Duty (BPHTB) is a tax imposed on the acquisition of rights over land and buildings. This tax is an important source of local revenue for the government and must be paid by every individual or entity acquiring rights over land and buildings, whether through purchase, donation, inheritance, or other means (Barata, 2003; Zamaya et al., 2020). The amount of BPHTB is generally determined based on the acquisition value of the tax object, which usually refers to the selling price stated in the sale and purchase deed. Payment of BPHTB is a primary requirement in the process of registering and issuing land ownership certificates, which serve as legal proof of ownership (Lianawati, 2015). Therefore, public awareness regarding this obligation is crucial to ensure compliance with applicable regulations and to avoid future legal issues related to land ownership. The Complete Systematic Land Registration (PTSL) program is an initiative by the Indonesian government to simplify and expedite the process of land rights registration comprehensively and systematically. This program aims to provide legal certainty for the community regarding land

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ownership by issuing official land ownership certificates (Alfons & Mujiburohman, 2021). In the PTSL program, all unregistered land will be identified, measured, and registered, with certificates issued by the National Land Agency (BPN). PTSL is expected to address the issue of land disputes that often arise due to a lack of legal ownership and to encourage the community to better understand the importance of land registration (Muharam, 2015). In addition, this program also serves to raise awareness of the obligation to pay the Acquisition Duty on Land and Building (BPHTB), thereby increasing regional revenue and strengthening land asset management in Indonesia. Thus, PTSL not only provides legal certainty but also contributes to the economic and social development of the community through better management of land resources.

The existence of the Acquisition Duty on Land and Building (BPHTB) is regulated in Article 19 (1) of Law Number 5 of 1960 concerning Basic Agrarian Law (UUPA). This article emphasizes that to provide legal clarity, the government is obligated to register land in Indonesia based on policies outlined in government regulations. This guarantee of legal certainty is an important step by the government to regulate land ownership officially (Hermanto & Rasmini, 2019). The Complete Systematic Land Registration Program (PTSL) is one of the government's initiatives for land registration. In accordance with Government Regulation No. 10 of 1961 concerning Land Registration and Government Regulation No. 24 of 1997, PTSL focuses on the first-time registration of unregistered land. With PTSL, all registration objects in a village or sub-district can be registered simultaneously, creating a more methodical and efficient land registration system.

The PTSL program is implemented with the aim of accelerating the achievement of land registration targets in Indonesia. Through the budget allocated from the State Budget (APBN) or the Regional Budget (APBD), the government hopes to complete comprehensive land registration. Prior to PTSL, the government had implemented the National Land Registration Program (Prona), but PTSL offers a more comprehensive approach by involving all layers of society in specific locations. The reputation of PTSL is quite good among the community, as the program does not charge registration fees. The National Land Office has also assigned a special team to handle the implementation of PTSL and conduct socialization at the sub-district and village levels, so that the community can better understand and utilize this program.

With the existence of PTSL, the land registration process becomes easier and faster, so the community does not need to visit the National Land Agency (BPN) office directly. The procedure for paying BPHTB related to PTSL is also regulated in the Minister of ATR/Head of BPN Regulation No. 6/2018, specifically in Article 33, Paragraph 4. This regulation provides an opportunity for less fortunate community members to submit a statement regarding their obligation to pay BPHTB and Income Tax (PPh) owed. Law No. 21 of 1997, which was revised to Law No. 20 of 2000, stipulates that every citizen is obligated to pay BPHTB when acquiring rights to land and buildings. In buying and selling transactions, BPHTB is often referred to as the buyer's tax, and all buyers, whether individuals or legal entities involved in an auction,

are required to fulfill this obligation. Although there is a maximum BPHTB rate of 5% in accordance with Law No. 28 of 2009, Article 88, public awareness of this obligation remains low.

PTSL does not charge registration fees, as the budget is provided through the APBN or APBD. However, this has led many people to be unaware that they have an obligation to pay BPHTB, even though certificates have been issued by the National Land Office. The public often assumes that because the PTSL program is free, the obligation to pay BPHTB is not a priority. This creates a misconception among the community that there are no costs associated with land registration, whereas BPHTB must still be paid if the landowner acquires rights to the land through purchase, gifts, or inheritance. The existence of this misunderstanding can lead to future problems regarding land ownership legality, making it essential to enhance socialization regarding the obligation to pay BPHTB to support the PTSL program and ensure the validity of land ownership certificates in Indonesia (Ayu, 2019).

The impact of low public awareness regarding the payment of the Acquisition Duty on Land and Buildings (BPHTB) on land certification obtained through the Complete Systematic Land Registration Program (PTSL) can create new issues. Many certificates issued by the National Land Office (BPN) are found to be lacking the payment of BPHTB. This results in a clear indication that the certificates do not meet the necessary tax obligations. People who do not understand this, especially those who have just received the certificates, often remain unaware of the legal implications that may arise from having certificates for which BPHTB has not been paid. Consequently, when they attempt to use these certificates as collateral to obtain loans from banks, banks often refuse due to the outstanding BPHTB debt linked to the certificates.

This issue not only affects an individual's ability to access loans but also impacts land sale and purchase transactions. Certificates that have not had BPHTB paid cannot be used legally in the process of buying or selling land. This creates uncertainty among the public, who believe that possessing a certificate means they have full rights to the land and can conduct transactions swiftly. However, the reality is that the unpaid BPHTB obligation serves as a barrier to completing these transactions. As a result, individuals often find themselves in a situation where they feel entitled to the land but cannot use it optimally due to these administrative problems.

Furthermore, the low public awareness about the obligation to pay BPHTB contributes to a broader issue: the decline in regional revenue. This lack of understanding leads many individuals to neglect their tax obligations, which in turn affects the potential income that should be received by local governments. If a significant number of people disregard this obligation, regional revenue will decrease, impacting the quality of public services and infrastructure development in the area. Therefore, increasing public awareness about the importance of paying BPHTB and understanding the legal consequences of land ownership is a crucial step that needs to be taken. More effective education and socialization regarding the PTSL program and

these tax obligations must be prioritized so that the community not only obtains certificates but also comprehends the responsibilities that accompany them.

### **RESEARCH METHOD**

The normative legal research method is an approach used in legal research that emphasizes the analysis of applicable legal norms and legislative documents. In this method, researchers strive to understand and interpret existing legal regulations, both written and unwritten (Rifa'i, 2023). The primary focus of this research is to explore the meaning of legal norms and how these norms are applied in practice. Additionally, normative legal research often involves analyzing court decisions, legislation, and relevant legal doctrines. By using this method, researchers can provide recommendations based on applicable laws and evaluate the effectiveness of legal norms in achieving justice.

In this research, legislative and conceptual approaches are often used in conjunction to deepen legal analysis. The legislative approach involves studying various regulations and policies relevant to the research topic, allowing researchers to understand the legal foundations governing a particular issue. Thus, this approach helps to identify and evaluate the existence of applicable norms and their implications in a legal context. On the other hand, the conceptual approach focuses on the development and analysis of the legal concepts underlying those norms. This includes understanding the definitions, characteristics, and relationships between relevant legal concepts in relation to the issues being studied. The combination of these two approaches provides a comprehensive framework for research, resulting in more in-depth analysis and a better understanding of the legal issues at hand.

### **RESULTS AND DISCUSSION**

#### **The Impact of Low Public Awareness Regarding the Obligation to Pay BPHTB on the Validity of Land Ownership Certificates Obtained through the Complete Systematic Land Registration Program (PTSL)**

The Land Registration Regulation No. 18 of 2021, as outlined in the Government Regulation No. 18, describes various activities included in land registration. These activities encompass the collection, organization, documentation, and preservation of physical and legal data related to a parcel of land and apartment buildings. Furthermore, there is a process for the official issuance of certificates of ownership for previously existing land and ownership of apartment units. The purpose of land registration, as explained in Article 3 (a) of Government Regulation No. 24 of 1997, is to ensure legal certainty for land and building owners, enabling them to determine ownership easily. This land registration includes various types of rights, such as freehold rights, land management rights, waqf land, and rights to apartment units. Registration is divided into two categories: deed registration and rights registration, each having different procedures and evidence requirements.

The Complete Systematic Land Registration Program (PTSL) is an initiative to register all land registration objects in Indonesia simultaneously within one village, as

regulated by Article 1 (2) of the Minister of Agrarian Affairs/Head of National Land Agency Regulation No. 6 of 2018. The objective of PTSL is to ensure clarity and legal maintenance of land rights and to enhance community welfare while minimizing land disputes (Yubaidi, 2020). The registration is conducted systematically and comprehensively to protect all types of land, including residential and agricultural land. Regarding taxes, the Acquisition Duty on Land and Building (BPHTB) is imposed on transactions involving the transfer of land and building rights, as regulated by Law No. 28 of 2009. The objects of BPHTB tax include various forms of transactions, such as sales and gifts, while the taxpayers are individuals or legal entities acquiring those land and building rights (Rahman, 2024).

The National Land Agency (BPN) of Indonesia has launched the Complete Systematic Land Registration Program (PTSL) as an initial step toward systematic land registration in the country. This program was initiated due to the fact that many properties in Indonesia do not yet possess certificates (Fariz, 2022). Both unregistered land and registered land that has not been mapped are the focus of the PTSL program (Hidayat, 2018). Regulations related to PTSL and BPHTB are governed by Ministerial Regulation No. 6 of 2018, which provides normative guidance for the implementation of the program. However, this regulation also faces legal challenges, particularly related to conflicts between norms concerning the procedures for paying income tax (PPh) and BPHTB that must be fulfilled in the context of PTSL.

Article 33 of Ministerial Regulation No. 6 of 2018 regulates the procedures for the payment of PPh and BPHTB for PTSL, including stating that the imposition of taxes will not hinder the issuance of land ownership certificates. Previously, the procedures for tax payments were regulated in Articles 3 and 7 of Government Regulation No. 34 of 2016 and Articles 90 and 91 of Law No. 28 of 2009, which state that certificates cannot be issued without the payment of PPh and BPHTB unless there are special provisions. There is a lack of clarity in the mechanisms for tax payments, leading to inadequate legal protection. The duality of regulations concerning the payment of PPh and BPHTB becomes a source of legal conflict resulting in litigation disputes.

According to Article 33 of Ministerial Regulation No. 6 of 2018, a certificate applicant may obtain a certificate even if they have not paid PPh and BPHTB. However, the provisions in Articles 90 and 91 of Law No. 28/2009 and Articles 3 and 7 of Government Regulation No. 34 of 2016 explicitly state that certificates cannot be issued prior to tax payment. The inconsistency between higher and lower regulations creates confusion and uncertainty for people wishing to register land rights. Three legal impacts arise from BPHTB debt, including inadequate legal protection, legal imbalance, and the inability of land rights to serve as valid and reliable evidence.

Article 33 in Ministerial Regulation No. 6 of 2018 also establishes procedures for the payment of PPh and BPHTB concerning deadlines for payment and the amount of penalties. The community involved in land transactions, whether as sellers or buyers, faces challenges in understanding these tax payment obligations, affecting the legal certainty of existing policies. This creates injustice, where those processing land

certificates through formal registration feel disadvantaged compared to those registering through PTSL, where tax payments can be deferred.

Ownership of a land ownership certificate is vital, as the certificate serves as a legal document affirming ownership rights. The information contained in the certificate must be accurate and consistent with the data in the land register and relevant measurement documents. The land register holds legal information, while the measurement documents contain physical data regarding the land. The process of transferring land rights legally must adhere to applicable provisions to avoid violating established laws. The clause in Article 33 paragraph (4) of Ministerial Regulation No. 6 of 2018, stating that uncertainty regarding PPh and BPHTB payments may result in the annulment of the certificate, emphasizes the importance of a clear understanding of these tax obligations to ensure land rights are maintained and recognized legally.

The low public awareness regarding the obligation to pay the Acquisition Duty on Land and Buildings (BPHTB) is a significant issue in the context of land management in Indonesia (Jamaludin & Karjoko, 2019). Several factors contribute to this low awareness, including a lack of education and socialization regarding the importance of BPHTB payments. Many people do not understand how crucial this tax is for the legality of land ownership and its implications for their rights as owners. Additionally, the lack of clear and transparent information regarding payment mechanisms, tariff rates, and the consequences of non-compliance also contributes to this low awareness.

Moreover, cultural factors also influence public awareness in this matter. In some regions, there is still the belief that the process of land ownership does not need to go through formal procedures, including tax payments. This view is often accompanied by a lack of understanding of the legal consequences of failing to meet BPHTB payment obligations, leading many to neglect them. Research conducted to explore public knowledge about BPHTB payment obligations shows that a majority of respondents are unaware of the procedures and importance of this tax, as well as the impacts that may arise if these obligations are not fulfilled. Therefore, it is essential to enhance informative socialization programs that directly engage the public to help them better understand their legal obligations and the justice expected from land ownership.

Noncompliance in BPHTB payments has serious legal consequences, particularly regarding the validity of land ownership certificates. Certificates issued without accompanying evidence of BPHTB payment may be deemed invalid (Anfeis & Putra, 2022). This means that the certificate holder lacks strong legal proof of their ownership rights. Such ambiguity in ownership can lead to future problems, especially if land disputes arise. Practically, invalid certificates can serve as very weak legal instruments when confronting claims from third parties, potentially resulting in lengthy and costly litigation (Steinitz, 2010). Another issue that may arise from issuing certificates without BPHTB payment is the potential loss for both the public and the government. From the community's perspective, uncertainty regarding the validity of certificates could hinder investment and property development, as potential investors may hesitate to transact with owners who cannot prove legitimate ownership. Meanwhile, for the government,

the loss of revenue from unpaid taxes negatively impacts infrastructure development and public services. Therefore, it is crucial to raise public awareness regarding the obligation to pay BPHTB and the legal consequences of noncompliance, enabling them to recognize the importance of this obligation in maintaining legal certainty and justice in land management.

### **Factors Influencing Low Public Awareness in Paying BPHTB and Its Implications for Land Ownership and Local Revenue**

Low public awareness regarding the payment of the Acquisition Duty on Land and Building (BPHTB) is influenced by several factors. First, there are economic constraints experienced by low-income communities, which make it difficult for them to meet these tax obligations. Local governments are trying to address this issue by providing easier payment options and possibly reducing or waiving BPHTB fees. Additionally, tax evasion by some members of the public contributes to the decline in BPHTB revenue, which directly impacts the local government's revenue and its ability to implement public development projects. Furthermore, a lack of knowledge about BPHTB and the self-assessment collection system also serves as a barrier. Communities that do not understand the importance of this tax obligation and how to fulfill it tend to overlook their responsibilities.

The implications of low public awareness regarding BPHTB payments are quite significant. A decline in tax revenue can hinder regional development programs and exacerbate social and economic disparities. The quality of human resources in the Regional Revenue Agency (BPD) is also an important factor; a lack of human resources can hamper effective tax collection. Therefore, there is a need for enhanced education and socialization programs to raise public awareness regarding BPHTB so that they understand their tax responsibilities.

One of the main factors contributing to low public awareness of the BPHTB is the lack of effective socialization programs from the government. Many members of the public do not receive adequate information about the importance of BPHTB and the applicable payment procedures. Ineffective methods of information delivery, such as the use of difficult-to-understand language, inappropriate communication channels, or a lack of direct engagement with the public, result in limited understanding of tax obligations. Without adequate education, the public will struggle to recognize their responsibilities in paying this tax, which increases the risk of tax evasion and harms regional revenue.

Public misunderstanding about the BPHTB payment procedures is also a significant barrier. Many individuals feel confused about the steps they must take to fulfill this tax obligation, particularly concerning the necessary documents and how to calculate the tax. Misunderstandings about the obligations and potential legal consequences for not paying BPHTB exacerbate this situation. The public often does not realize that neglecting to pay BPHTB can lead to the invalidity of their land ownership certificates, which can subsequently cause legal issues. Therefore, it is

crucial for the government to simplify the process and provide clear explanations so that the public can more easily understand their tax responsibilities.

Cultural and social factors also play an important role in influencing public awareness of BPHTB obligations. Local cultural views on land ownership often consider land as an inheritance that is not always associated with tax obligations. Some communities may have social norms that emphasize land ownership without regard for the obligation to pay taxes. Indifference to tax obligations may be exacerbated by the belief that the government should provide all services without requiring contributions from citizens. Therefore, a culturally sensitive approach is necessary to increase awareness and understanding in the community about the importance of BPHTB.

Accessibility to information and adequate infrastructure is also a key factor in the low public awareness regarding BPHTB. Challenges in accessing information and services related to tax payments can create significant barriers for the public. Many people living in remote areas or regions with inadequate infrastructure may struggle to obtain the latest information about BPHTB and how to make payments. The availability of means for making payments, such as strategically located payment outlets and easy access to information technology, is essential to facilitate the public's fulfillment of their tax obligations.

The payment of BPHTB significantly impacts the validity of land certificates. Certificates issued without proof of BPHTB payment may be considered invalid, which in turn can create legal problems for their owners. This uncertainty can trigger potential land disputes, especially when the land rights in question are contested by others. In many cases, landowners who fail to meet tax obligations risk losing their land rights or becoming embroiled in lengthy legal disputes. Therefore, a good understanding of BPHTB payment obligations is crucial to ensure the legality of land certificates and to prevent potential conflicts in the future.

Public awareness of tax obligations also has a significant influence on real estate values and investment interest. When people understand the importance of paying BPHTB, they tend to be more confident in investing in the property sector, which can increase the sale value of land and buildings. Conversely, landowners who lack valid certificates due to failure to pay BPHTB risk experiencing a decline in their property values. This not only financially harms the landowners but also reduces the investment appeal of the area. In the long run, uncertainty surrounding the validity of land certificates may deter investors, ultimately affecting regional economic growth.

The legal uncertainty arising from low public awareness about BPHTB can disrupt investment security. Investors typically seek a stable and predictable environment for their investments. If land certificates are invalid or not recognized, it creates legal uncertainty that can hinder business confidence. BPHTB plays an essential role in providing legal certainty for landowners, as payment of this tax is one of the prerequisites for obtaining valid certificates. With valid certificates, landowners can be assured that their rights to the land are protected by law, facilitating safer and more profitable investments.

Low BPHTB payments have significant implications for Local Original Revenue (PAD). Public non-compliance in fulfilling this tax obligation can lead to substantial potential revenue losses for local governments. The revenue shortfall due to low BPHTB payments negatively impacts the local government's ability to finance various development programs and public services. Without adequate revenue, the quality of infrastructure, education, health, and other public services may be compromised, directly affecting community welfare. Therefore, increasing public awareness of the importance of BPHTB payments becomes crucial to support regional development financing.

To enhance public awareness and ultimately maximize BPHTB revenue, local governments need to implement innovative policies and strategies. One step that can be taken is to conduct more intensive socialization programs to explain the importance of BPHTB and the payment processes. Additionally, leveraging information technology to facilitate access to information and payment procedures can also be an effective solution. Policies encouraging incentives for compliant taxpayers, such as reduced tariffs or tax exemptions for certain groups, can also improve public compliance. With the right strategies, local governments can create a more conducive environment for tax compliance, which will ultimately increase local revenue and support sustainable development.

To address the low public awareness of BPHTB payments, community outreach and education programs should be a top priority. Recommendations include organizing seminars, workshops, and information campaigns designed to explain the importance of BPHTB, payment procedures, and the legal consequences of non-compliance. Outreach materials should be presented in easily understandable forms relevant to daily life, such as videos, brochures, or infographics. Community involvement in BPHTB education is also vital; for instance, engaging community leaders or religious figures in outreach efforts is expected to make the information more accessible and relatable to the public. With this approach, it is hoped that the public will become more aware of their tax responsibilities and actively participate in BPHTB payments.

In addition to education, simplifying the BPHTB payment process is an important step toward improving public compliance. Proposals to simplify payment procedures include streamlining the necessary documents, reducing administrative costs, and creating special channels for low-income communities. Furthermore, local governments need to utilize information technology to facilitate payments. Implementing a user-friendly online payment system can make it easier for communities to make transactions without facing complicated procedures or long queues. With the availability of online BPHTB payment applications or portals, the public will be more encouraged to fulfill their tax obligations in a timely and efficient manner.

Collaboration between the government and the community is essential in efforts to enhance awareness and compliance with BPHTB payments. Therefore, partnership programs involving both parties are needed, such as forming forums or working groups consisting of government representatives, community members, and local leaders.

These forums can serve as discussion platforms for disseminating information, answering questions, and seeking solutions to challenges faced in BPHTB payments. Additionally, the government can collaborate with non-governmental organizations (NGOs) that have community networks to spread information and conduct education on BPHTB. Through this collaboration, it is hoped that a climate of mutual trust and commitment can be fostered between the government and the community to jointly improve tax compliance, which will ultimately have positive implications for local revenue and sustainable development.

## CONCLUSION

Public awareness regarding the payment of the Acquisition Duty on Land and Building (BPHTB) is an important factor with significant impacts on land ownership and local revenue. This lack of awareness is influenced by various factors, including insufficient education and socialization, misunderstanding of payment procedures, and cultural and social barriers. With a limited understanding of tax obligations and the legal consequences of invalid land certificates, the community tends to neglect their responsibilities. As a result, this not only threatens the legality of land certificates but also has the potential to lead to disputes, as well as affecting property values and investment, thereby creating legal uncertainty that disrupts business stability.

Therefore, strategic measures are needed to enhance public awareness and compliance in paying BPHTB. More effective outreach programs, simplification of the payment process, and collaboration between the government and the community are key to addressing existing challenges. By involving the community in education about BPHTB and facilitating access to payment, it is hoped that tax compliance levels will increase. Additionally, synergy between local governments and the community will create a collective awareness that can strengthen the basis for local revenue and support better infrastructure development. Through these joint efforts, it is expected that a more tax-compliant society will emerge, leading to greater economic and social stability at the local level.

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