

Analysis of BPHTB Reporting in Lumajang District

Joko Nurhuda¹, Hendrawan Santosa Putra², Wahyu Agus Winarno³

^{1,2,3}*Department of Accounting, Faculty of Economics and Business, Universitas Jember, Indonesia*

ABSTRACT : Fees for Acquisition of Rights on Land and/or Building (BPHTB) is one of the Original Local Revenue (PAD) on the acquisition of rights to land and/or buildings borne by the buyer or recipient of the transfer of rights to land and buildings. The lowest basis in determining BPHTB is the Tax Object Sale Value - Land and Building Tax (NJOP-PBB). However, the NJOP PBB cannot be used as a reference in determining the Tax Object Acquisition Value (NPOP) because the difference between the NJOP PBB and market value is very far. The BPHTB reporting process carried out by taxpayers is still not correct. The research method used in this research is qualitative case study. Primary data includes information collected from original sources such as interviews, documentation, and observation. The results of the research related to BPHTB reporting in Lumajang District which is still not appropriate include photos of tax objects, road access, location points/coordinates, and transaction prices or fair values. Some factors that influence taxpayer behavior in the BPHTB reporting process include honesty factors, compliance factors, and taxpayer awareness factors.

Keywords – BPHTB Reporting, Self assessment system, Tax Avoidance, Tax Aggressiveness

1. INTRODUCTION

Fees for Acquisition of Rights on Land and/or Building (BPHTB) is one of the Original Local Revenue (PAD) on the acquisition of rights to land and/or buildings borne by the buyer or recipient of the transfer of rights to land and buildings. The legal basis for the imposition of BPHTB is Law Number 28 of 2009 concerning Regional Taxes and Levies as amended by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments

The basis for the imposition of BPHTB is the Tax Object Acquisition Value (NPOP). NPOP is the Tax Object Acquisition Value consisting of Transaction Price, Market Value or transaction price stated in the minutes of auction. If the NPOP in question is lower than the Tax Object Sale Value (NJOP) in the Land and Building Tax (PBB), then what is used as the basis for imposing BPHTB is the NJOP PBB. The principle of BPHTB requires that it be paid in advance before the issued Deed is signed by the authorized official in accordance with Lumajang Regent Regulation No. 12/2012 Article 9.

The NJOP PBB cannot be used as the basis for the imposition of BPHTB. According to Hari Susiati in Atieqson (2021) the difference between the NJOP PBB and market value is very far. The Regional Tax and Retribution Agency (BPRD) of Lumajang district raised the NJOP so that the difference between the NJOP and the market value is not too large, bringing the NJOP closer to the market price. In certain villages and sub-districts, the current land price is Rp 10,000 per meter, making this impossible. The minimum is Rp 30,000.00 per meter. This NJOP increase is a finding and suggestion from BPK RI in 2020. The NJOP increase in Lumajang district has been

highlighted by factions of the Lumajang District People's Representative Council (DPRD) and the Association of Village Heads (AKD) who are concerned that it will increase the PBB because it will burden the community.

The behavior of taxpayers in reporting BPHTB provides information on tax objects that the NJOP PBB is still used as the basis for determining a low NPOP. Dimas (2019) argues that so far, tricks to reduce transaction values are still found by showing that the NJOP PBB is used as the basis for imposing BPHTB instead of market value or acquisition price.

The background description above related to BPHTB reporting that is still based on NJOP needs to be verified in the field. So that the researcher proposes a problem formulation of how BPHTB reporting is carried out by taxpayers in Lumajang district. It is hoped that this research will be able to produce an overview of BPHTB reporting carried out by taxpayers in Lumajang District.

2. LITERATUR RIVIEW

2.1. Definition of BPHTB

BPHTB is stipulated by Law Number 28 Year 2009. The legal action or event that gives a person or organization the ability to use property or build structures is called the acquisition of rights to land and/or buildings. Agreements, sale and purchase contracts, grants, inheritance letters, and other legally binding documents can be used to prove the transfer of ownership rights to real property.

NPOP is the foundation for the application of BPHTB. NPOP is the transaction price for purchase and sale. Meanwhile, the market value of the transfer of rights is the total transaction amount of exchange, grants, bequests, inheritance, income in the company, separation of rights, transfer of rights due to the implementation of judicial decisions, granting new rights to land, business mergers, business expansion, and gifts. Then the price recorded in the minutes of auction is the final selling price.

The annual BPHTB NPOPTKP allocated to taxpayers is IDR 300,000,000.00, and includes provisions for any inheritance or testamentary gift received by a person who is still related to the taxpayer by at least one degree (either up or down the direct line of descent) or through marriage. While the price of IDR 60,000,000.00 is determined for the purchase of other rights. The BPHTB rate is 5% of the NPOP after deducting the NPOPTKP.

2.2. Self-assessment system

According to Waluyo (2013:17), this tax collection method entrusts individuals with the power and duty to determine, calculate, pay, and report their own tax obligations. Having a knowledgeable and disciplined population is critical to the success of the self-assessment system. Taxpayers must provide all appropriate information in reporting the acquisition value of land transfers, totaling the tax and remitting the total tax due. However, there are many taxpayers who avoid giving the acquisition value of the land transfer, which causes the acquisition price of a tax object to be incorrect.

2.3. Tax Avoidance

Tax avoidance is "an attempt to avoid taxes that is carried out legally and safely for taxpayers because it does not contradict the tax provisions," and the strategies used in this context usually utilize loopholes in the tax laws and regulations themselves to reduce the total tax liability (Pohan, 2013).

2.4. Tax Aggressiveness

Aggressive tax avoidance is the second level of tax avoidance. In terms of legality, this action is probably legal, which means that most of its activities are driven by the motivation to minimize taxes so that the tax burden is in a really low position. In addition, this action is included in *intra legem* which means it is in accordance with the law. However, it is also a dominance of letter of law action which means that there is a dominant use of power to disobey what is written in the law. Disobeying does not mean that this action violates the law. According to Lenz (2018) aggressive tax avoidance is still legally permissible. So Lenz (2018) concluded that aggressive tax avoidance is an act of minimizing taxes by engineering transactions whose purpose is to obtain taxes payable in a low position but still not violating the law.

3. RESEACH METHOD

This research uses qualitative research methods. Qualitative research is a type of study that focuses on detail and accuracy. A qualitative research is deepened with a social event consisting of events, behavior, time and place (Satori and Komariah, 2014). The reason researchers use qualitative research with a case study method is that in this study researchers want to understand and analyze in depth how internal control creates a BPHTB reporting flow so as to reduce avoidance and improve the accuracy of BPHTB reporting in Lumajang District. Therefore, the researcher chose the case study method as an appropriate approach for this research. Case studies are considered a suitable strategy for answering research questions about "how," especially when researchers focus on research problems in real-world contexts. This research utilizes interview, observation and documentation methods, hereafter referred to as primary data. Interviews, observations and documentation served as tools to obtain information on the management of reporting on BPHTB in Lumajang district. Researchers obtained primary data to find solutions to research problems. Primary data includes information collected from the original source, such as interviews, documentation, and observation.

4. DISCUSSION RESULT

BPHTB reporting cannot be separated from the land use to which the transfer of rights is made. Land use in Lumajang district is quite diverse, ranging from paddy fields, dry land, house buildings, state forests, swamps, roads, rivers, barren land and so on. The BPHTB reporting process carried out by taxpayers begins when providing information to the PPAT or PPATS who in BPHTB reporting are authorized to input transfer data. Informants are BPHTB taxpayers who carry out activities to reduce the accuracy of BPHTB reporting in the following ways:

BPHTB taxpayer informant 1

"Actually this is an asphalt village road access. But I attach the location of the land that is entered and with the access road."

BPHTB Taxpayer Informant 2

"For reporting without a house, maybe so that it is not expensive to pay BPHTB and Income Tax".

BPHTB Taxpayer Informant 3

"Indeed, I report it without a house. Because if the house is reported, the tax will be more expensive. Moreover, there is Income Tax that I am obliged to pay".

BPHTB Taxpayer Informant 4

"Without a house, I received an NPOP of 120 million. Once it was reported with a house, I received an NPOP of 355m. So the total BPHTB and Income Tax is 18m. Without the house the total tax is only 3.6m".

BPHTB Taxpayer Informant 5

"It is appropriate, the object photo is appropriate, the road access photo is appropriate, google maps are appropriate. Indeed, the access is a little difficult and enters a little far from the highway. But indeed, the acquisition price is waiting for inspection from the local government".

Things that are done directly in reducing the accuracy of BPHTB reporting carried out by taxpayers that are not precise include photos of tax objects, road access, and location points/coordinates. BPHTB taxpayers indirectly reduce the accuracy of BPHTB reporting by not reporting the transaction price or fair value of an object and waiting for the results of the NPOP audit conducted by the Local Government, namely BPRD. The condition of reducing the accuracy carried out by taxpayers is the desire of the individual or taxpayer himself.

5. CONCLUSIONS AND RECOMMENDATIONS

This research was conducted with the aim of analyzing BPHTB reporting conducted by taxpayers in Lumajang district. This research uses case study qualitative analysis that focuses on detail and accuracy by conducting interviews, documentation, and observation. Based on the results of the research that has been conducted, it can be concluded that the BPHTB reporting process carried out by taxpayers that has not been precise includes photos of tax objects, road access, location points/coordinates, and transaction prices or fair values. Several

factors influence taxpayer behavior in the BPHTB reporting process, including honesty factors, compliance factors, and taxpayer awareness factors.

Some suggestions that can be given after conducting research, analysis, and discussion include:

1. Socialization through billboards in the sub-district for the community related to local taxes, especially BPHTB, must be carried out on a scheduled basis so that public awareness of their obligations increases.
2. PPAT and PPATS should extract broader and more detailed information related to the transferred tax object.
3. The determination of the NJOP PBB is updated every year.
4. Office or field inspection results related to the reported tax object by viewing the Certificate and matching the tax object at <https://bhumi.atrbpn.go.id/peta>.

6. REFERENCES

1. Kamayanti, A. (2020). *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan (Edisi Revisi)*. Malang: Penerbit Peneleh.
2. Kaslan. M. A. A. (2021). *Evaluasi Pelaksanaan Verifikasi Lapangan BPHTB Atas Nilai Transaksi Yang Tidak Sesuai Di Kota Makassar*. Universitas Muhammadiyah Makassar.
3. *Masyarakat Tidak Buat Sertifikat Takut Kena Pajak BPHTB*, <https://babel.bpk.go.id/>. Diakses pada 8 Oktober 2023
4. Miles, M.B, Huberman, A.M, & Saldana, J. (2014). *Qualitative Data Analysis, A Methods Sourcebook, Edition 3. USA: Sage Publications*. Terjemahan Tjetjep Rohindi Rohidi, UI-Press.
5. *NJOP dan Harga Pasar Selisih Jauh*. <https://radarjember.jawapos.com/>. Diakses 29 September 2023
6. Oktaviani. R. S. W. (2022). *Dampak Penetapan Kenaikan Nilai Bumi terhadap Penerimaan Pajak Bumi dan Bangunan Sektor Perdesaan dan Perkotaan Kota Surakarta*. Tugas Akhir. Universitas Sebelas Maret.
7. Pohan, C. A. 2013. *Manajemen Perpajakan*. Jakarta: PT. Gramedia Pustaka.
8. Republik Indonesia. (2009). *Undang-undang nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah*
9. Republik Indonesia. (2019). *Peraturan Pemerintah Nomor 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah*.
10. Republik Indonesia. (2014). *Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintah Daerah*.
11. Republik Indonesia. (2015). *Peraturan Pemerintah Nomor 128 Tahun 2015 Tentang Jenis dan tarif atas jenis Penerimaan Negara Bukan Pajak yang berlaku pada Kementerian Agraria dan Tata Ruang/Badan Pertanahan Nasional*.
12. Sugiyono. (2019). *Metodelogi Penelitian Kuantitatif dan Kualitatif Dan R&D*. Bandung: ALFABETA. hlm 95
13. Waluyo. 2013. *Perpajakan Indonesia*. Jakarta: Salemba Empat
14. *Warga Keluhkan Mahalnya Pembayaran BPHTB di Kabupaten Lumajang*, <https://suarajatimpost.com/>. Diakses pada 29 September 2023.

INFO

Corresponding Author: Joko Nurhuda, Department of Accounting, Faculty of Economics and Business, Universitas Jember, Indonesia.

How to cite/reference this article: Joko Nurhuda, Hendrawan Santosa Putra, Wahyu Agus Winarno, Analysis of BPHTB Reporting in Lumajang District, *Asian. Jour. Social. Scie. Mgmt. Tech.* 2024; 6(3): 127-130.