

**IMPLEMENTATION OF FEES FOR ACQUISITION OF LAND AND BUILDING
PAYABLE IN THE FRAMEWORK OF A NATIONAL PROGRAM TO
ACCELERATE INITIAL REGISTRATION IN A SYSTEM OF
COMPLETE SYSTEMATIC REGISTRATION**

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Abstract

This article aims to examine the implementation of the debt tax in the framework of the National Program for Accelerating Land Registration in a complete systematic land registration program. The application of the Land and Building Acquisition Fee for the Complete Systematic Land Registration Program by the Regency/City in accordance with Law Number 28 of 2009 becomes tax payable, which according to the provisions of Article 9 paragraph (1) of Law Number 21 of 1997 contains the time owed the tax on the acquisition of land and or building rights is payable from the date of signing and issuance of the Decree on the Granting of Rights, the community participants of the Complete Systematic Land Registration Program sign a statement which is then written on the second page of the certificate that the certificate owner agrees and is aware of signing the agreement that the certificate issued that will be issued has tax payable and must be paid at the time of the acquisition of rights, in other words when the tax payable Acquisition Duty on Land and Buildings is the time for the taxpayer to pay, the place of the tax payable is in the regency, city or province which includes the location of the tax payable land and or buildings.

Keywords: Land and building right acquisition fee, Initial registration, complete systematic land registration.

INTRODUCTION.

Meeting the community's need for a place to live is inevitable, housing in big cities and areas such as the area is now increasing rapidly along with the growth rate of population, to assist the government in law enforcement for people who own land and buildings and avoid disputes and

disputes over In various regions in Indonesia, land registration is a need to fulfill the community's need for legal certainty for land owners. The land initial registration process provides the final result of a certificate of ownership which is the strongest and most complete proof of leadership.

The slow process of making land certificates has been the main concern of the government. To overcome these problems, the government through the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency has launched a National Priority Program in the form of Acceleration of Complete Systematic Land Registration, the program is stated in Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency Number 12 of 2017 concerning Complete Systematic Land Registration and Presidential Instruction Number 2 of 2018.

All transfers of land and buildings are subject to Tax on Acquisition of Rights on Land and Buildings, which is regulated in the provisions of laws and regulations in Indonesia, namely Law no. 21 of 1997 concerning Acquisition Fees on Land and Buildings as amended by Law Number 20 of 2000.

Land initial registration program through a complete systematic land registration which became a national program is one of the programs subject to the Acquisition of Land and Buildings.

Acquisition Fee on Land and Building in this case is a type of tax that must be paid at the time of initial registration, the amount of Acquisition Fee on Land and Building is 5% of the transaction value after deducting the Sales Value of Non-Taxable Tax Objects), by

participating in the land registration program In a complete systematic manner, residents have the obligation to immediately settle the payment of the Acquisition Duty on Land and Buildings, which is recorded as a certificate and certificate as the Acquisition Duty on Land and Buildings owed.

The community must immediately settle or fulfill the tax payable obligations, which are declared indebted since the status of the grant of rights by the adjudication committee, which is then carried out by the abolition of the Acquisition Duty on Land and Buildings payable on the certificate and the computerized system for Land Activities. Based on the description above, the problem in this article is how to implement the tax payable in the framework of the National Program for Accelerating Land Registration in a complete systematic land registration program.

DISCUSSION

Acquisition Fees on Land and Buildings and Fees Acquisition on Land and Buildings Payable.

Acquisition Fees on Land and Buildings are regulated in the provisions of laws and regulations in Indonesia, namely Law no. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights as amended by Law No. 20

of 2000 concerning Amendments to Law No. 21 of 1997 Customs Duty on Land and Buildings.

In law no. 21 of 1997 as amended by Law No. 20 of 2000, provides an understanding of the Acquisition Duty on Land and Buildings, namely the Acquisition Duty on Land and Buildings is a tax imposed on the acquisition of land and or buildings, hereinafter referred to as tax. So the Acquisition Duty on Land and Buildings is the same as the Acquisition Tax on Land and Buildings.

Acquisition of land and or buildings is a legal act or event that results in the acquisition of land and or buildings by an individual or entity.

Rights Article 16 paragraph (1) of law number 5 of 1960 states that the rights to land in question are:

1. right of ownership;
2. Cultivation Rights;
3. building rights;
4. usufructuary rights;
5. lease rights;
6. the right to clear land;
7. the right to collect forest products; and
8. other rights that are not included in the rights mentioned above which will be stipulated by law as well as rights of a temporary nature.

In Article 2 of the Law on Land and Building Acquisition Fees, the object of the Land and Building Acquisition Fee is the acquisition of

land and or buildings. The acquisition of such land and or buildings includes:

1. Transfer of Rights, because:
2. Buy and sell;
3. Exchange;
4. Grant;
5. Will Grants;
6. Inheritance;
7. Income in the Company/Other Legal Entities;
8. Separation of Rights resulting in the transfer;
9. Appointment of buyers in Auctions; Execution of judges' decisions that have permanent legal force;
10. Business Merger;
11. Business Consolidation;
12. Business Expansion; and
13. Present
14. Granting of New Rights because:
15. Continuation of Waiver of Rights; and
16. Excluding Waiver of Rights.

This tax rate is in accordance with Article 5 of the Law on Acquisition of Land and Buildings which states that the rate of Acquisition Duty on Land and Building is a single rate of 5%. The determination of this single rate is intended for simplicity and ease of calculation, which becomes the basis for the imposition of Acquisition Duty on Land and Buildings is the Acquired Value of Tax Objects or abbreviated as

NPOP in accordance with the provisions of Article 6 of the Law on Acquisition Duty on Land and Buildings.

The provisions of Article 3 paragraph (1) there are several tax objects that are not subject to Acquisition Duty on Land and Buildings, namely:

1. diplomatic representatives, consulates based on the principle of reciprocal treatment;
2. the State for the administration of government and or for the implementation of development in the public interest;
3. agency or representative of an international organization determined by a Ministerial Decree on condition that they do not run a business or carry out other activities outside the functions and duties of the agency or representative of the organization;
4. an individual or entity due to the conversion of rights or due to other legal actions in the absence of a name change;
5. individual or entity due to waqf;
6. Individuals or entities used for worship purposes.

Determination of the Principal Value of Tax Objects used for payment of tax/Acquisition Duty on Land and Buildings according to the provisions of the Law on Acquisition of Taxes on Land and Building Article 6 paragraph (3) is, if the Principal Value of the Tax Object is unknown

or the Tax Object Selling Value is lower than the Selling Value The object of the Property Tax, the basis for imposition is the Tax Object Selling Value of Property Tax and if the Tax Object Selling Value of Property Tax has not been determined then in accordance with the provisions of Article 6 paragraph (4) the amount of the Tax Object Selling Value of Property Tax is determined by the Minister of Finance.

Land initial registration with the Complete Systematic Land Registration program in accordance with the Law on Acquisition of Property is subject to tax, because the physical data collection process is constrained by time, the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency and Regional Finance Agency coordinate for the imposition of Land and Building Acquisition Fees for land initial registration with the Complete Systematic Land Registration program using the tax payable with an agreement with the registrant community marked by signing a statement in their respective village then writing the date of the statement letter signed in the certificate of ownership as proof that the community agrees and accepts the tax/Acquisition Duty on Land and Building payable which is imposed on the land initial registration. Based on Article 9 (1) of Law Number 20 of 2000 concerning Amendments to

Law Number 21 of 1997 concerning Acquisition Fees on Land and Buildings , it is stated that when tax is payable on the acquisition of land or buildings for:

1. sale and purchase is from the date the deed is made and signed;
2. exchange is from the date the deed is made and signed;
3. the grant is from the date the deed was made and signed;
4. inheritance is from the date the person concerned registers the transfer of his rights to the Land Office;
5. entry into a company or other legal entity is from the date the deed is made and signed;
6. the separation of rights resulting in the transfer is from the date the deed was made and signed;
7. auction is from the date of appointment of the winner of the auction;
8. the judge's decision is from the date of the court's decision which has permanent legal force;
9. testamentary grant is from the date the person concerned registers the transfer of his rights to the Land Office;
10. the granting of new land rights as a continuation of the relinquishment of rights is from the date of signing and issuance of a decree granting rights;

11. the granting of new rights apart from the waiver is from the date of signing and issuance of a decision on granting rights ;
12. business merger is from the date the deed is made and signed;
13. business consolidation is from the date the deed is made and signed;
14. business expansion is from the date the deed is made and signed;
15. Prizes are from the date the deed was made and signed.

The Land and Building Acquisition Fee payable for the land initial registration for the Complete Systematic Land Registration program applies the provisions of letter K in Law Number 20 of 2022, namely "the granting of new rights apart from relinquishment of rights is from the date of signing and issuance of a decree granting rights. ”

Land Initial Registration.

Land registration is a series of activities carried out by the Government continuously, continuously and regularly, including the collection, processing, bookkeeping, and presentation and maintenance of physical data and juridical data, in the form of maps and lists, regarding land parcels and housing units. flats, including the issuance of certificates of proof of rights for parcels of land that already have rights and ownership rights to the apartment

units as well as certain rights that encumber them.¹

Land initial registration is a land registration activity carried out on land objects that have not been registered based on Government Regulation Number 10 of 1961 concerning Land Registration.

Registration comes from the word *cadastre* (Dutch cadastral) a technical term for a *record*, indicating the area, value and ownership of a plot of land. This word comes from the Latin *Capitastrum* which means a register or capita or unit made for Roman land taxes (*Capotatio Terrens*). In a strict sense *Cadastre* is a *record* (record of land, the value of the land and its rights holders and for tax purposes).²

One of the objectives of land registration is to obtain legal certainty, this is in accordance with the objectives of land registration in Article 3 of Government Regulation Number 24 of 1997, namely:

1. Provide legal certainty and legal protection to the holder of the right to a parcel of land, apartment unit and other registered rights so that by proving himself as the holder in question.

2. To provide information on interested parties including the government in order to easily obtain the required data.
3. For the presentation of data from the Land Office on the registration map, land register, letter of measurement, land book and list of names.
4. For the implementation of orderly land administration.

The implementation of land registration includes (*initial registration*) and maintenance of land registration data. Land initial registration is a registration activity carried out on land registration objects that have not been registered based on Government Regulation Number 10 of 1961 and Government Regulation Number 24 of 1997. Meanwhile, maintenance of land registration data is land registration activities to adjust physical data and juridical data in maps registration, register of land, register of names, letter of measurement, land book and certificate with subsequent changes.³

The initial registration according to Government Regulation Number 24 of 1997 is as follows:

1. Systematic land registration is a land initial registration activity that is carried out simultaneously which includes all land

¹ Government Regulation of the Republic of Indonesia Number 24 of 1997 concerning Land Registration

² AP. Parlindungan, 1999, Pendaftaran Tanah di Indonesia, Bandung, Mandar Maju, p. 18.

³ Boedi Harsono, 1997, Hukum Agraria Indonesia: Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi Dan Pelaksanaannya. Jakarta: Djambatan, p. 425 - 427.

registration objects that have not been registered in the territory or part of the territory of a village.

2. Periodic land registration is a land initial registration activity regarding one or several objects of land registration in the territory or part of the territory of a village individually or in bulk.

The requirements for submitting an application for periodic registration are:

1. Application letter from the land owner to certify his land;
2. Power of attorney (if the management is authorized to another person);
3. The identity of the land owner (applicant), which is legalized by an authorized public official (usually a notary) and or his proxies;
4. The evidence for the land being applied for is in the form of:
 - a. certificate of ownership rights issued based on the relevant Swapraja Regulation; or
 - b. certificate of ownership issued based on the Regulation of the Minister of Agrarian Affairs Number 9 of 1959; or
 - c. a decree on the granting of property rights from an authorized official, either before or since the enactment of the Basic Agrarian Law, which is not accompanied by obligations
 - d. to register the rights granted, but have fulfilled all the obligations mentioned therein; or
 - e. Petuk Land/Landrente, girik, pipil, kekitir and Indonesian Verponding Taxes before Government Regulation Number 10 of 1961 applies; or
 - f. a deed of transfer of rights made under the hand which is affixed with a testimony by the Customary Head/Village Head drawn up before the enactment of this Government Regulation; or
 - g. a deed of transfer of land rights made by the Land Deed Making Officer, whose land has not been recorded; or
 - h. waqf pledge deed/waqf pledge letter made before or since the implementation of Government Regulation Number 28 of 1977; or
 - i. letter of appointment or purchase of land plots in lieu of land taken by the Government or Regional Government; or
 - j. minutes of auction made by the authorized Auction Officer, whose land has not been recorded; or
 - k. certificate of land history ever made by the Land and Building Tax Service Office; or

- l. other forms of written evidence under any name as referred to in Article II, Article VI and Article VII Conversion Provisions to the Basic Agrarian Law; or
 - m. Other proof of ownership letters issued and valid prior to the enactment of the Basic Agrarian Law (and legalized by the competent authority in this case usually the local residents);
5. Other evidence, if there is no proof of ownership, in the form of: A statement of physical possession for more than 20 years continuously and a certificate from the village head witnessed by 2 traditional elders/local residents;
 6. The statement letter has put up a boundary sign;
 7. Photocopy of Land and Building Tax Annual Tax Return for the current year;
 8. Photocopy of Location Permit Certificate and location certificate (if the applicant is a legal entity).

Land registration is carried out by the National Land Agency. In carrying out systematic land registration, the Head of the Land Office is assisted by an Adjudication Committee formed by the Minister or an appointed official. Land registration objects include:

1. parcels of land which are owned with ownership rights, usufructuary rights, building use rights and usufructuary rights;
 2. management rights land;
 3. waqf land;
 4. mortgage right;
 5. State land;
 6. ownership rights to the apartment unit;
- Land initial registration activities include:
1. physical data collection and processing;
 2. proof of rights and bookkeeping;
 3. certificate issuance;
 4. presentation of physical data and juridical data;
 5. storage of general lists and documents.

The main meaning of land initial registration is to provide legal certainty to the ownership of community land parcels. Land certificates are the strongest and most complete evidence. So that the land initial registration aims to:

1. provide legal certainty and protection;
2. Provide information in order to quickly obtain data on land parcels;
3. as an orderly administration. Land certificates have the function of a certificate of evidence that applies as a strong proof of physical data and juridical data.

As long as the physical and juridical data are in accordance with the data contained in the letter of measurement and the land book, the validity of the land certificate is also proven.

Complete Systematic Land Registration.

Complete Systematic Land Registration is a land initial registration activity that is carried out simultaneously for all objects of land registration throughout the territory of the Republic of Indonesia in one village area or other name at the same level, which includes collecting and determining the correctness of physical data and juridical data. Concerning one or several objects of Land Registration for the purposes of its registration.⁴

Physical Data is information regarding the location, boundaries and area of the registered land parcel and apartment unit, including information regarding the existence of a building or part of the building above it,⁵ while juridical data is information regarding the legal status or control status of the registered land parcel and apartment unit. Rights holders or parties who control, and the rights of other parties and other burdens that burden them⁶

The purpose of the Complete Systematic Land Registration program is to accelerate the provision of legal certainty and legal protection of community land rights in a definite, simple, fast, safe, fair, equitable and open and accountable manner, so as to improve the

welfare and prosperity of the community and the community's economy as well as reduce and prevent disputes and land conflicts.⁷

Complete systematic land registration is carried out for all land registration objects throughout the territory of the Republic of Indonesia. Complete systematic land registration objects cover all land parcels without exception, both parcels of land for which there is no land right or parcels of land rights, whether they are land rights of the Government/Local Government, State-Owned Enterprises/Regional-Owned Enterprises, village lands, State lands, customary law community lands, forest areas, land reform objects, transmigration lands, and other land parcels, both parcels of land that already have boundaries and which will be marked limit in the implementation of complete systematic land registration activities.⁸

The implementation of a complete systematic land registration is carried out in stages:

1. planning and preparation;
2. determination of the location of complete systematic land registration activities;

⁴Article 1 paragraph 2 Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency number 12 of 2017

⁵ Article 5 Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency number 12 of 2017

⁶ Article 6 Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency number 12 of 2017

⁷ Article 2 Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency number 12 of 2017

⁸ Article 3 Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency number 12 of 2017

3. establishment and stipulation of the Adjudication Committee for complete systematic land registration;
4. counseling;
5. collection of Physical Data and Juridical Data on land parcels;
6. land inspection;
7. announcement of Physical Data and Juridical Data on land parcels as well as proof of rights;
8. bookkeeping and issuance of Land Rights Certificates; and
9. submission of certificates of land title rights.

The Adjudication Committee as referred to in letter c above consists of the Chair, the Deputy Chairperson in charge of agrarian infrastructure and the deputy chairman in charge of agrarian legal relations, all of whom are Agrarian and Spatial Planning/National Land Agency/district employees and also the secretary is held by an Office employee. Land Affairs and the local Village Head or a Village Pamong he appointed, the duties of the adjudication committee are as follows:

1. prepare a complete systematic land registration work plan;
2. collect Physical Data and original documents of Juridical Data for all land parcels in the area concerned and provide a receipt for documents to the right holder or his proxies;

3. provide assistance to the completeness of the requirements for proof of land ownership in accordance with the provisions of the legislation;
4. check the formal truth of Physical Data and Juridical data of evidence of land ownership or control;
5. announce the Physical Data and Juridical Data on the land parcels that have been collected;
6. facilitate the resolution of disputes between the parties concerned regarding the published data;
7. ratify the results of the announcement as referred to in letter e which will be used as the basis for bookkeeping of rights or proposals for granting rights and registration of rights;
8. submit periodic reports and submit the results of activities to the Head of the Land Office; and
9. the implementation and work of the Physical Task Force and the Juridical Task Force.

Counseling is also carried out by the Land Office along with the Adjudication Committee for complete systematic land registration, the Physical Task Force and the Juridical Task Force. The extension as intended is carried out by providing at least an explanation regarding:

1. benefits for the community, government and government on the results of the implementation of the Complete Systematic Land Registration program;
2. stages and mechanisms of Complete Systematic Land Registration activities P;
3. determination and installation of boundary markings for each parcel of land;
4. juridical documents that need to be prepared;
5. schedule for measuring land parcels and collecting juridical data by the Physical Task Force and Juridical Task Force;
6. the final results of the Complete Systematic Land Registration program activities;
7. financing provided by the Government and/or other legitimate sources through Complete Systematic Land Registration activities; and
8. Possible costs and/or taxes that will be borne by participants in the Complete Systematic Land Registration activity.

After the physical and juridical data collection, the results of the data collection are announced whether there are still objections, if there are still objections, they can submit it to the adjudication committee, the next step is the official report on the announcement of juridical data and physical data, based on the minutes, a

decision is made. Determination of Rights or Decisions on Affirmation/Recognition of Rights.

Issuance of a Decision on Granting of Rights, participants of Complete Systematic Land Registration must attach proof of payment of Land and Building Rights Acquisition Fee or Income Tax at the time of registration of rights.⁹ In the event that the participant of the Complete Systematic Land Registration does not or has not been able to pay the Acquisition Duty on Land and Building, the person concerned must make a statement of the outstanding Land and Building Acquisition Duty.

The contents of the statement letter and statement letter as contained in the Decree on the Granting of Land title rights and subsequently recorded in the Land Book and Certificate as Acquisition Duty on Land and Buildings payable from the owner of the land concerned or Income Tax payable by the seller of the land concerned, the Head of the Land Office must submit a list of outstanding Land and Building Acquisition Duty and/or income tax payable as intended to the local Regent/Mayor. The transfer of rights or changes to the Land Book and Land Certificate can only be made after the person concerned can prove that the Acquisition Duty on Land and Building

⁹ Article 24 Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency Number 12 of 2017

payable and/or the income tax payable has been paid by the respective taxpayers.

This Complete Systematic Land Registration is an innovation by the government through the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency to fulfill the basic needs of the community: clothing, food, and housing. The program is stated in The Ministerial Regulation and Spatial Planning/Head of The Indonesian National Land Agency Number 12 of 2017 concerning the acceleration of complete systematic land registration regarding Complete Systematic Land Registration and Presidential Instruction number 2 of 2018.

Implementation of Tax Land and Building Rights Acquisition Fees.

Land and Building Rights Acquisition Fees is a tax that imposed on the acquisition of land rights and or building. Tax Land and Building Rights Acquisition Fees is an act or event the law that results in the acquisition of rights on land or buildings by private persons or body.¹⁰ Land Right are rights to land including management rights, along with the building above it as in Law Number 5 of 1960 concerning Basic Agrarian Regulation and applicable laws and regulations.

Collection of Tax Land and Building Rights Acquisition Fees is based on Law no. 21 of 1997 which has been amended by Law Number 20 of 2000. In the next development since January 1, 2011 regarding the Acquisition Fee on Land and Buildings, the management was transferred to the Regional Government so that it became a Regional Tax and Regional Retribution with Law Number 28 of 2009. Before officially becoming a Regional Tax, the proceeds from the receipt of Customs on Land and Building Rights are state revenues that must be divided between the Central Government and the Provincial and Regency/Municipal Governments. The Central Government gets 20% of the proceeds from the acquisition of land and building fees, while the balance of the distribution to the Regional Government is at least 80%.

Starting from January 1, 2011, the Acquisition Fee on Land and Buildings will be fully 100% official as Local Tax. Transfer of Taxes on Tax Land and Building Rights Acquisition Fees, Tax Land and Building Rights Acquisition Fees into Regional Taxes in the Regency. Land initial registration with the sporadic system of Complete Systematic Land Registration is one of the tax objects of the Land and Building Acquisition Fees. After the results

¹⁰ Suryanto, Bambang Hermanto, Mas Rasmini, Analisis Potensi Bea Perolehan Hak Atas Tanah dan Bangunan Sebagai Salah Satu Pajak Daerah,

Adbispreneur: Jurnal Pemikiran dan Penelitian Administrasi Bisnis Dan Kewirausahaan, Vol. 3, No. 3, 2018, p. 274.

of the collection of juridical data and physical data are announced, an official report is made on the announcement of the juridical and physical data that will be used as the basis for granting rights,

Participants in land registration with the Complete Systematic Land Registration program must show proof of payment of taxes/Acquisition Fees on Land and Buildings, in its application all registration processes in this program apply taxes owed because of time efficiency considering the procedure for filing taxes on Acquisition of Land and Buildings which takes time. Which will slow down the government's program to accelerate land initial registration with this Complete Systematic Land Registration program.

Coordination carried out by the Agrarian and Spatial Planning/National Land Agency with the Regional Government and reporting to the Head of the Agrarian and Spatial Planning/National Land Agency office with the local Regent/Mayor periodically on the outstanding Land and Building Acquisition Fees. Tax payable is carried out by signing a statement of tax payable by the participant of the land registration with the Complete Systematic Land Registration program, then the statement letter is used as a document and is given a note that the Acquisition Duty on Land and Building is payable on granting new rights

in the form of a certificate of ownership with note the date the statement was signed.

Impact of Implementation of Tax Land and Building Rights Acquisition Fees for Community Owners of Property Rights Certificates.

Soil is very important in human life. However, the importance of land is not managed properly by the citizens or the people of Indonesia. Therefore, on September 24, 1960, the Government issued Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles which regulates the use, utilization, ownership and legal actions related to land. The Basic Agrarian Law itself was born based on Article 33 paragraph (3) of the 1945 Constitution, which regulates the legal relationship between the Indonesian nation and the earth, water, outer space and the natural resources contained therein. The aim is to provide a clear legal basis for the ownership of land rights, where according to Article 2 paragraph (2) of the Basic Agrarian Law, the State as the highest authority over the people, is obliged to:

1. Regulate and complete the allocation, use, supply and maintenance of earth, water and space.

2. Determine and regulate legal relations between people and the earth, water and space.
3. Determine and regulate legal relations between people and legal actions concerning the control of the earth, water and space in the context of achieving the greatest prosperity of the Indonesian people.

Regarding the importance of land, Article 19 paragraph (1) of the Basic Agrarian Law emphasizes that in order to guarantee legal certainty, the Government is obliged to conduct land registration throughout Indonesia. Land registration which aims to provide legal certainty is known as *Rechts Cadaster/Legal Cadaster*. Guarantees of legal certainty to be realized in land registration include certainty of the status of registered rights, certainty of the subject of rights and certainty of the object of rights. This land registration produces a certificate as proof of its rights.¹¹ The certificate is a strong means of proof, namely the physical data and juridical data contained in the certificate is considered correct as long as it is not proven otherwise by other evidence which can be in the form of a certificate or other than a certificate.¹²

The large number of unregistered lands in Indonesia caused by various factors, the

assumption that registering land takes a long time, costs are not cheap, complicated procedures, to the presence of people who have low legal awareness are the factors behind the large number of lands in Indonesia has not been registered. This is what causes disputes and disputes over land in the territory of Indonesia, therefore the government implements the Complete Systematic Land Registration Acceleration Program which is regulated in the Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency of the Republic of Indonesia Number 12 of 2017 concerning Acceleration of Implementation of Systematic Land Registration. Complete and Regulation Number 6 of 2018 concerning Complete Systematic Land Registration.

Process is divided into several stages. This stage is carried out to ensure the use of a quality Complete Systematic Land Registration, the registration of rights to parcels of State land is carried out based on a decision on granting rights by the Head of the Land Office as the last page contains the decision on granting such rights and is attached with proof of payment of

¹¹ Urip Santoso, 2010, Pendaftaran dan Peralihan Hak atas Tanah, Jakarta, Kencana Prenamedia Group, p. 2

¹² Urip Santoso, 2012, Hukum Agraria Kajian Komprehensif, Jakarta, Kencana, Prenamedia Group, p. 317.

Land and Building Rights Acquisition Fees or Income tax.¹³

If the recipient of the Certificate of Land Rights is not or has not been able to pay the Acquisition Duty on Land and Building and/or there is still arrears in the payment of Income Tax by another party on the land concerned, the certificate of land rights can still be issued. Under the condition:

1. the right recipient submits the original proof of ownership; and
2. The beneficiary of the right to make a Declaration Letter of Acquisition Duty on Land and Buildings Payable and/or a Certificate of Income tax payable, which becomes a document of the Land Rights in question.

In the event that the participant of the Complete Systematic Land Registration does not or has not been able to pay the Acquisition Duty on Land and Building, the person concerned must make a statement of the Acquisition Duty on Land and Building payable,¹⁴ a list of the Acquisition Duty on Land and Building payable is recorded in the computerized system of Land Activities.

The impact of their certificates is that there is a record of the tax payable, people who

participate in this program do not transfer rights or changes to the Land Book and Land Certificates can only be made after the person concerned can prove that the Acquisition Duty on Land and Building is payable and/or the income tax is payable. Has been paid by each taxpayer, and the tax records payable on the certificate of ownership are written off at the National Land Agency office in the area where the object is located.

CLOSING

The implementation of the tax / acquisition fee on land and buildings in the land registration program with the Acceleration of Complete Systematic Land Registration program is also regulated in the regulation of the minister of agrarian and spatial planning / head of the national land agency of the republic of indonesia number 12 of 2017 concerning acceleration of complete systematic land registration, which in the main thing is:

1. For the issuance of the Decree on the Granting of Rights, participants in the Complete Systematic Land Registration must attach proof of payment of Land and Building Rights Acquisition Fee or Income Tax at the time of registration of rights.

¹³ Article 27 paragraph (2) Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency number 6 of 2018

¹⁴ Article 33 Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency number 6 of 2018 concerning Complete Systematic Land Registration.

2. In the event that the participant of the Complete Systematic Land Registration does not or has not been able to Fees for Acquisition of Land and Building Rights, the person concerned must make a statement of the outstanding Land and Building Acquisition Duty.
3. The contents of the statement letters and certificates as intended are contained in the Decree on the Granting of Land Rights and subsequently recorded in the Land Book and Certificate as Acquisition Duty on Land and Buildings payable from the land owner concerned or income tax payable by the seller of the land concerned.
4. The transfer of rights or changes to the Land Book and Certificate of Land Rights can only be made after the person concerned can prove that the Acquisition Duty on Land and Buildings payable and/or the Income Tax payable has been paid by the respective taxpayers.

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