AIWADTHU
Jurnal Pengabdian Hukum

Volume 6 Issue 2, July 2026: p. 108 – 117
E-ISSN: 2775-6203
https://fhukum.unpatti.ac.id/jurnal/aiwadthu
AIWADTHU: Jurnal Pengabdian Hukum
doi: 10.47268/aiwadthu.v6i2.3506

Education Formulation, Land Tax Calculation, and Completeness of Land Registration Documents

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Abstract

Introduction: *Activity devoted to the public. This aim is to provide comprehensive education on the formulation, calculation, tax, land, and equipment file registration in Amahai Village, Central Maluku.*
Purposes of The Devotion: *To increase the understanding of the public to aspects crucial in the registration process, including calculation of Land and Building Acquisition Tax and Final Income Tax, as well as ensure Completeness of required documents.*
Method of The Devotion: *Activities Devotion. This is done through socialization, discussion, interaction, and the provision of easy-to-understand materials.*
Results Main Findings of the Devotion: *Results of activity. This shows significant improvement in participants' knowledge of formulation calculation taxes, especially Land and Building Acquisition Tax and final final Income Tax, as well as a greater understanding of the condition file registration for land. Participants also pointed out that improving awareness will be important to obtain an ownership certificate as proof of legitimate rights. The conclusion of the activity. This is effective education that increases the public's ability to navigate the registration process, reduces potential errors in tax calculations, and minimizes risks associated with incomplete documents.*

Keywords: Land Registration; Land Taxation; Land Administration.

Submitted: 2025-11-06 *Revised: 2026-07-15* *Accepted: 2026-07-17* *Published: 2026-08-19*

How To Cite: Roulinta Yesvery Sinaga, Risqi Mumpuni Dyastuti, Sarah Selfina Kuahaty, and Sri Rumada Sihite. "Education Formulation, Land Tax Calculation, and Completeness of Land Registration Documents." *AIWADTHU: Jurnal Pengabdian Hukum* 6 no. 2 (2026): 108-117. https://doi.org/10.47268/aiwadthu.v6i2.3506

INTRODUCTION

Registration of land in Indonesia is regulated in the Constitution, the Main Agrarian Law Number 5 of 1960, and regulations derived from it. The main objective of land registration is to give certainty to the legal rights over land.[1]. The registration process involves several stages, starting with field measurements and mapping, legal data collection, and the issuance of a certificate as proof of legitimate rights.[2]. The importance of land registration is also emphasized in the Complete Systematic Land Registration (CSLR) program, which aims to expedite land registration nationwide in Indonesia.[3] The evaluation of land and property is crucial in land administration. Good land will provide the transparency and

[1] R Manthovani and I Istiqomah, "Land Registration in Indonesia," *Jurnal Magister Ilmu Hukum* 2, no. 2 (2021): 241–54, https://doi.org/10.36722/jmih.v2i2.744.
[2] Adrian Sutedi, *Transfer of Land Rights and Their Registration* (Jakarta: Sinar Grafika, 2010).
[3] Dian Aries Mujiburohman, "Potential Problems with Complete Systematic Land Registration (CSLR)," *Bhumi Journal of Agrarian and Land Affairs* 4, no. 1 (2018): 88–101.

information needed to determine land taxes. [4]. In the context of taxation, Land and Building Acquisition Tax is a tax imposed on the acquisition of land and buildings. [5]. The basis for imposing Land and Building Acquisition Tax is the Acquisition Value Tax Object (AVTO), which, in a transaction (sale or buy), is the transaction price. [6] If AVTO is not known or lower than the Taxable Object Sales Value, then the Taxable Object Sales Value is used. Calculating Land and Building Acquisition Tax is often considered complex and requires a good understanding of applicable laws and regulations.[7] Public awareness of the law regarding land registration is critical to ensuring the success of the registration program.[8] Lack of awareness of the law can lead to low public participation in land registration and increase potential disputes over land. [9]. The importance of the ownership certificate as proof of legitimate rights must also be kept in the public eye.[10]

Amahai Country, as part of the Central Maluku region, has the potential to serve as a power source and drive significant economic growth. Sustainable regional development is highly dependent on the certainty of land ownership law. Land in the Central Maluku region is widely used for agriculture, plantations, and residential areas. This potential could serve as strategic capital for driving local economic growth. However, the reality on the ground shows that this potential has not been optimally managed, primarily due to the community's low understanding of land law and administration, particularly in Amahai Village.

Communities in coastal and rural areas of Central Maluku are most affected by this issue. Research conducted in Amahai District, Central Maluku Regency, identified a gap in public knowledge regarding the calculation formulas for land tax, particularly the Income Tax (Final Income Tax) and the Land and Building Acquisition Tax. These two tax components are key administrative requirements in the land registration process. Inaccurate tax calculations or incomplete tax documents have led to significant delays in community land certification applications.

Furthermore, most communities experience difficulties in preparing supporting documents for land registration, such as photocopies of identity documents, proof of ownership or land tenure history, declarations of no dispute, and proof of tax payment. The limited capacity of village officials to provide technical guidance further exacerbates this situation. As a result, the land registration process is slow and inefficient, ultimately resulting in a lack of legal certainty regarding community land.

These issues reflect a gap in legal literacy and land administration at the community level. Therefore, this community service activity aims to address these issues through legal education and outreach. This approach is expected to increase public understanding of the

[4] UW Deviantari and D Djurdjani, "Literature Review: The Influence of Land Administration on Land Valuation," *Geoid* 18, no. 2 (2023): 173–82, https://doi.org/10.12962/j24423998.v18i2.11342.

[5] N Hidayah, YT Masriani, and S Suroto, "Collection of Land and Building Acquisition Tax (Land And Building Acquisition Tax) on Land and/or Building Sale and Purchase Transactions," *Notary Law Research* 2, no. 2 (2021): 133–50, https://doi.org/10.56444/nlr.v2i2.2570.

[6] SB Bonita, "Land and Building Acquisition Tax (Land And Building Acquisition Tax)," *Indonesia Journal of Business Law* 1, no. 1 (2021): 11–22, https://doi.org/10.47709/ijbl.v1i1.1283.

[7] R Murjiyanto and R Samun Ismaya, "Certainty of the Basic Value for Calculating Land and Building Acquisition Tax (Land And Building Acquisition Tax)," *Jurnal Hukum Ius Quia Iustum* 22, no. 3 (2015): 446–63, https://doi.org/10.20885/iustum.vol22.iss3.art8.

[8] Yulies Tiena Masriani, "The Importance of Land Certificate Ownership Through Land Registration as Proof of Rights," *USM Law Review Journal* 5, no. 2 (2022): 539–52.

[9] HY Parmahan Sibuea, "The Importance of Land Registration for the First Time," *The Rule of Law: Building Law for Justice and Welfare*, 2016, http://jurnal.dpr.go.id/index.php/hukum/article/view/218.

[10] Masriani, "The Importance of Land Certificate Ownership Through Land Registration as Proof of Rights."

formulas used to calculate land tax and ensure the Completeness of land registration documents in accordance with legal provisions. This will enable the community to play an active and independent role in the land legalization process, accelerate the implementation of the Complete Systematic Land Registration (CSLR) program in Central Maluku Regency, and optimize the use of certificates to improve the community's standard of living.

The primary objective of this community service activity is to increase the understanding and capacity of the people of Central Maluku Regency to formulate land tax calculations and prepare complete land registration documents independently and in accordance with legal provisions. This activity is expected to expedite the legalization process for community land, create a more orderly, transparent, and accountable administrative process, and strengthen the community's role in supporting the success of the CSLR program.

This activity also directly contributes to Pattimura University's Key Performance Indicators (KPIs). In the context of KPI 2, this activity provides students with opportunities to gain off-campus experience through involvement in educational activities and community mentoring. In KPI 3, lecturers serve as resource persons and technical assistants in the field. Meanwhile, KPI 5 is achieved through the community's use of lecturers' work results, and KPI 7 is realized through collaborative learning among lecturers, students, the government, and the community.

This community service activity aligns with the spirit of the PIP "Bina Mulia Kelautan" (Marine Development Program) because it is implemented in an archipelagic region and targets coastal communities closely linked to land ownership and utilization as a source of livelihood. Through this activity, the university plays an active role in empowering island communities to understand better their rights and obligations in the legal and sustainable management of land and spatial resources. In addition to strengthening community capacity, this activity also serves as a concrete means for Pattimura University to reinforce its role as an institution rooted in the archipelago's geographical context.

Thus, educational activities on land tax calculation formulas and the Completeness of land registration documents in Central Maluku are not only a form of community service but also a strategic implementation of Pattimura University's vision and mission. This educational and collaborative approach is expected to have a tangible impact on improving land legal literacy, accelerating the legalization of community land, and strengthening equitable spatial governance across the archipelago.

METHOD OF THE DEVOTION

The activity socialization law was held in Amahai Village, District Amahai, Central Maluku Regency, Maluku Province. Activities: This topic is 'Education Formulation, Land Tax Calculation, and Completeness of Land Registration Documents in Central Maluku. Activities counseling: This was done through socialization and discussion on the importance of completing the necessary documents for land registration and understanding the formula for calculating land taxes, so that the community can do so independently. This education was provided to village officials and the community regarding the Completeness of documents and the formula for calculating land taxes. After the delivery of the material, we will have a session to ask questions. Public for askers getting explanations, and getting explanations to carry on from the presenters.

RESULTS AND DISCUSSION

Delivery material in the activity socialization started with a description of the Completeness of data and documents required for the land registration process in accordance with applicable administrative provisions. The presenter explained the basic concepts of land registration as recognized in Agrarian law. The presenter also conveyed the urgency of land registration, its legal implications, and the benefits of registration itself. Overall, the material presented covered land administration from both theoretical and practical perspectives. Delivered in a detailed and easy-to-understand way by the participants, using simple language and examples of relevant cases with conditions in Amahai Country. Explanation about the required documents covering

The speaker emphasized the presentation of his material regarding physical data and legal data. Object Systematic Land Registration Complete based on Article 4 paragraph (2) and (3) of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency Regulation Number 6 of 2018 is: " CSLR objects include all over field land without exception, sound field undeveloped land, there is a right to the land, and field land that has right in frame repair registration data quality land. Moreover, in matter, this covering field land that has been. There is a sign of the limit, and those who will set the limit in the implementation of CSLR.

This CSLR program is a program that makes things easier for the public in registered land and make certificate land, suitable for House stay and for land agriculture and plantations. Conditions: CSLR objects are field land that has been. There is a limit, and those who will set the limit in CSLR activities. One of the stages in registration land is data collection. Data collection can be done using physical and legal methods. Physical data collection is conducted to measure and map land plots. Measurement and mapping fieldwork uses surveying and mapping technologies, including terrestrial, photogrammetric, and satellite methods, or a combination of these. Intended activities include physical data collection by units and officer physical activity carried out by 1 team. For every village / sub-district location, CSLR objects.

Collection of legal data covering the collection tool, proof of ownership or mastery of land, a well-written description of witnesses, and/ or the relevant statement. Standards, criteria, methods, procedures, and mechanisms collection, processing, and presentation, as well as data and document maintenance, are juridical in accordance with the provisions of the legislation. Legal data collection activities must be coordinated with th the Village/ Sub-district Government, so that legal participants in CSLR activities collect data collectively at a previously set place for each village/sub-district. Collection of legal data is implemented through activity collection and inspection history, ownership, poured soil, and the Treatise Juridical Data Research.

As for general legal data collected, including, Indonesian Identity Card, Family Card, Indonesian Tax Identification Number, Indonesian National Health Insurance, Social Security on land, marriage certificate/deed marriage certificate, birth (when not yet married), Statement letter in the form of a statement stating: a. no there is no object from other parties on land owned or No condition of dispute; and b. No including or No is: 1) an asset Government, Regional Government, or State-Owned Enterprise/Regional-Owned Enterprise; or 2) Forest Area, and Statement of Control Physique Land Area. In case of proof of ownership of public land, No complete or No. There is the same, so that it can be completed and proven with a letter statement, written in good faith, about the person concerned's ownership and/or mastery of the physical land.

Participants were given a clear understanding of the importance of completing the document to avoid delays and problems in the registration process[11]. The importance of ensuring the authenticity and validity of documents is also emphasized. In the session, ask for answers; participants are actively submitting questions about unclear, complex documents, and a method is used to obtain missing or damaged documents. The organizing team gives comprehensive explanations and practical solutions.

Result of the session. This shows significant improvement in the participant's understanding of the Completeness of document registration land. This is proven by increasing ability to participate in identifying required documents, as well as a greater understanding of procedure management documents. Improvement. This is expected to reduce potential errors in the registration process and speed up the publishing process of certificates. The importance of understanding the procedure registration land is also relevant to the effort of the government in implementing the Systematic Land Registration Program Complete (CSLR)[12]

The second material in the activity is the socialization law. This review examines the legal provisions governing the calculation and payment of final income tax and Land and Building Acquisition Tax during the land registration process. This material is a continuation of land registration. The speaker sparked discussion by exploring land tax issues in Negeri Amahai. Land certification through the CSLR program is free, but participants themselves bear the costs associated with the certification. The costs borne by CSLR participants relate to taxes arising from land certification, namely the Final Income Tax and Land and Building Acquisition Tax taxes. Based on Article 16 paragraph (2) letter j of the Minister of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency Regulation Number 6 of 2018, it states that CSLR participants will bear costs and/or taxes.

In accordance with Article 23A of the 1945 Constitution, it states that "taxes and other compulsory levies for state purposes are regulated by law." This means that taxes are compulsory, determined for state purposes, and implemented based on law [13]. The imposition of Final Income Tax and Land and Building Acquisition Tax in the land certification process in the CSLR program is regulated in Article 16, Juncto Article 27, of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency Regulation Number 6 of 2018. If CSLR participants do not, or have not been able to, pay Land and Building Acquisition Tax and/or there are still outstanding Final Income Tax payments, they will still be issued a land title certificate.

The regulation of Income Tax and Land and Building Acquisition Tax Payable is clearly regulated in Article 33 of the Regulation of the Ministry Of Agrarian Affairs And Spatial Planning/National Land Agency Number 6 of 2018 as follows: 1) If the recipient of the Land Title Certificate does not or has not been able to pay the Land and Building Acquisition Tax and/or there are still outstanding Income Tax payments by other parties on the land in

[11] Mujiburohman, "Potential Problems with Complete Systematic Land Registration (PTSL)."

[12] AA Handayani, "Land Registration Through the Complete Systematic Land Registration Program (PTSL)," *Notarius*, 2019, https://ejournal.undip.ac.id/index.php/notarius/article/download/28903/16741.

[13] Rochmat Soemitro and Dewi Kania Sugiharti, *Principles and Basis of Taxation,* (Bandung: Refika Aditama,2004).

question, a Land Title Certificate can still be issued. 2) If a CSLR participant does not or has not been able to pay the Land and Building Acquisition Tax, the person concerned must make a statement of Land and Building Acquisition Tax Payable. 3) If the land plot originates from a sale and purchase in the past and the current buyer does not have proof of Income Tax payment from the seller in the past, the person concerned must make a statement of Income Tax Payable. The statement of Land and Building Acquisition Tax Payable and the statement of Income Tax Payable are included in the Decree on Granting Land Rights. They are subsequently recorded in the Land Book and Certificate as Land and Building Acquisition Tax Payable from the landowner concerned, or as Income Tax Payable by the land seller or the person concerned. The Head of the Land Office is obliged to submit a list of Land and Building Acquisition Tax Payable/or Income Tax Payable periodically, within 3 (three) months, to the local Regent/Mayor for Land and Building Acquisition Tax while to the local Pratama Tax Office for Income Tax. Transfer of rights or changes to the Land Book and Land Title Certificate can only be made after the person concerned can prove that the Land and Building Acquisition Tax Payable and/or Income Tax Payable have been paid in full by each taxpayer.

Presidential Instruction Number 2 of 2018, no list liberating dictum or nullifying Land and Building Acquisition Tax for recipients of the CSLR certificate. This means that the implementation of the CSLR program in matters of AVTO, AVTOTKP, levies, and/or moment Land and Building Acquisition Tax payment must comply with the Regional Tax and Regional Retribution Law and the KUP Law. In the seventh dictum, there are instructions for the president to minister to finance to provide relief, customs stamp duty, and tax income (Final Income Tax) for the CSLR program, but not for the Land and Building Acquisition Tax problem. Up to this point, the instruction president's question about the Land and Building Acquisition Tax tax is straightforward and firm (*lex certa - lex stricta*), stating that CSLR remains charged the Land and Building Acquisition Tax tax under the applicable legislation in Land and Building Acquisition Tax.

Reasons can be excluded from the Land and Building Acquisition Tax object if they fulfill the criteria of public earnings as referred to in Article 44 paragraph (6) letter h of the Law on Financial Relations between the Central Government and Regional Governments, or conversion without a name change as referred to in Article 44 paragraph (6) letter e. With this, the certificate CSLR products before the existing Law on Financial Relations between the Central Government and Regional Governments Land and Building Acquisition Tax outstanding notes other than those referred to in Article 44 paragraph (6) letters e and h are attached with an obligation to pay off their tax debts. If the local government does not free or reduce the Land and Building Acquisition Tax owed for 2017-2021, it will remain Land and Building Acquisition Tax receivables. With respect to the sentence, Land and Building Acquisition Tax is the intended recipient of the CSLR certificate; no settlement is required. If released by the local government, declared 0% by the local government, or has expired. Land and Building Acquisition Tax had expired because of the law. If over 5 years, whereas liberation or 0% Land and Building Acquisition Tax owed can be done if and only if there is a published decision by the regent/mayor or regulations that are enforced retroactively, and mention the name of the recipient individually, concretely, and finally, as free or Land and Building Acquisition Tax is nil.

Reasonable settlement of Final Income Tax and Land and Building Acquisition Tax taxes, because attachment obligation payment tax and existence incentive tax are set to zero. If required, the tax office must look after the letter information for free tax at the tax office. Letter information for free tax Final Income Tax can be handled at the Primary Tax Service Office, district/city, and Tax Object Number. In contrast, letter information for free tax Final Income Tax can be handled at the regional office for income. The tax office will check the documents and assess whether the tax must fulfil the requirements to obtain the appropriate letter information for free tax under the applicable taxation regulation.

Settlement of Final Income Tax and Land and Building Acquisition Tax must at least include the following 3 stages: manufacturing *e-billing*, payment of tax, validation of taxes at the office, and write-offs of tax owed, with attached proof of validation Tax. Income Tax = 2.5% X AVTO, while Land and Building Acquisition Tax ax = 5% X (AVTO – AVTOTKP). Payment Code according to the SSPD Land and Building Acquisition Tax form (the code paid on the part behind SSPD, generally marked with numbers 01, 02, and so on). The SSPD form can be completed online if the revenue office area object tax has been completed. Complete the Land and Building Acquisition Tax Online. In the Amahai region, filling out the Land and Building Acquisition Tax is still done manually at the Regional Revenue Agency office. In terms of Acquisition Value Tax Object (AVTO), if the AVTO is not known or is lower than the Taxable Object Sales Value used in the imposition of PBB in the year of acquisition, then the magnitude of the principal amount of Land and Building Acquisition Tax owed is calculated by multiplying the Taxable Object Sales Value by the applicable rate, after subtracting the Non-Taxable Object Sales Value.

Before making payment, tax, mandatory tax, prepare personal documents such as Indonesian Identity Card, Indonesian Tax Identification Number, Family Card, Indonesian National Health Insurance, Tax Assessment Notice for Land and Building Tax, and Payment Receipt for Land and Building Tax, or proof of Land and Building Tax payments for the last 5 years, lastly, proof of ownership of land (certificate, deed, or purchase letter, letter C/ girik), Certificate of Ownership inheritance (inheritance), and letter order pay in the form of a Regional Tax Payment Letter for Land and Building Acquisition Rights. Payment Slip for Land and Building Rights Acquisition Duty can be requested from the service income area, the office of land, or the Pejabat Pembuat Akta Tanah office.

In this session, participants were allowed to practice calculating Land and Building Acquisition Tax and final Final Income Tax using the provided examples. Participants were also informed of the consequences of the law if they do not pay taxes truthfully.[14]. The importance of coordination between various agencies in determining the imposition of Land and Building Acquisition Tax was also emphasized [15]. Participants pushed for coordination with the service income area and the Land Office to get accurate information regarding Taxable Object Sales Value and other tax provisions.

Result of session: This shows a significant improvement in participants' ability to calculate Land and Building Acquisition Tax and final Final Income Tax. Participants also show greater understanding of the procedure, tax payment, and the consequences of the law. If no, pay tax with truth. Improvement: This is expected to reduce potential errors in tax calculations and ensure compliance with applicable laws and regulations. This is in line with the objective of the activity, devotion to provide adequate education.

[14] Bonita, "Land and Building Rights Acquisition Fee (Land And Building Acquisition Tax)."

[15] Erika M Agung, "Basic Certainty of Imposition of Land and Building Acquisition Tax Due to Sale and Purchase Related to Article 7 of Lamongan Regent Regulation Number 50 of 2010" (2017), http://repository.ub.ac.id/5442/.

After the team Community Service Program's presentation, the event continues with a session to ask, Answer, and discuss with participants. Activities: Community Service Program. This ended with a session. Photo together. Head: State government and society, villages present in the activity. Counseling law.

Figure 1. Resource Person Delivering Material

Figure 2. Photo together with the people of Negeri Amahai

Figure 3. The community that follows the Community Service Program

At the end of the socialization, the speaker recommends that the community register the land at the local office. The speaker also emphasized the need to tidy up the tax land in the office service income area and/or the office tax Pratama. Payment tax land. This is solely for interest administration, but also for symbiotic mutualism with the owner's land. Owner land will make it easy to utilise the certificate at any time, in accordance with the law. A clear, clean certificate serves as a guarantee of land use, thereby improving the quality of life in society; funds are needed for business activities and working capital.

CONCLUSION

Activity counseling law about Education, Formulation, Calculation of Land Tax, and Completeness of Land Registration Documents for the Amahai Village community, District Amahai, Central Maluku Regency, has been implemented well and has had a positive impact on improving public understanding of the law regarding land problems and taxation on land. Through this activity, society not only gains an understanding of draft-based land and taxation, but also begins to realize the importance of administering land to ensure optimal use of certificates. Enthusiastic participants and active involvement in discussion are indicators of success in this activity. Counseling. This is expected to be a first step toward strengthening public awareness of the law and promoting the orderly administration of the land. For that, it is needed program sustainability, both in the form of mentoring law, technical training, as well as facilitation of registration and payments of land and taxes, in a way that is direct and involves related agencies such as the Land Office, Regional Revenue Service, Primary Tax Office, and Regional Government. Finally, the activities that are expected can give real benefits to the people of Negeri Amahai in efforts to administer land for the optimization of land certificates in accordance with the law, as well as become part of the contribution of real college talent in the implementation of Tri Dharma, especially in devotion to the public.

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