


Acceleration of Land Rights Certification Through Settlement of Land Tax Obligations

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Abstract

Introduction: The Complete Systematic Land Registration Program (SLRP) is a government effort to evenly accelerate the provision of land certificates to the Community. Although the certificate is given free of charge, participants are still obliged to pay Income Tax and Land and Building Acquisition fees (BAT). For participants who cannot pay, a mechanism is provided in the form of a tax debt statement. The challenges include minimal socialization, weak institutional coordination, and administrative obstacles. Therefore, there is a need to simplify procedures and more effective tax education.

Purposes of the Research: This study aims to examine the problem of what obstacles are faced by the parties responsible for the settlement of income tax and for land rights applicants, namely building acquisition tax (BAT) in the complete systematic land registration program (SLRP), and analyze how to optimize the settlement of Income Tax and BAT to utilize the land certificates made optimally.

Methods of the Research: The research method is an empirical legal method with a qualitative legal approach.

Results Main Findings of the Research: The results of this study found obstacles in SLRP, namely the absence of clear and consistent regulations regarding the payment of Income Tax and BAT in the Central Maluku region, the need for increased communication between the Central Maluku Regency Land Office and the Central Maluku Regency Government, and the improvement of apparent socialization regarding Taxes to the Community. Meanwhile, several stages can be carried out to optimize land certificates regarding settlements related to income tax and BAT taxes. Namely, the initial step is to form a team to conduct data collection on applicants for rights that are still owed and to conduct socialization and coordination with other agencies, such as the authorities in collecting Income Tax and BAT taxes owed, to make efforts to jointly seek solutions in optimizing the complete systematic land registration program (SLRP).

Keywords: Land Title Certificate; Tax; Acceleratio.


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INTRODUCTION

Humans and land are two elements that cannot be separated. Human ownership of land must be physically proven through legal documents. This refers to the provisions of Article 9 Paragraph (2) of the Basic Agrarian Law Number 5 of 1960, which explicitly states that every male and female Indonesian citizen has the same rights to obtain land rights and enjoy its benefits, both for themselves and their families. Proof of legal and physical ownership is

known as a land rights certificate.¹ Article 19 of the Basic Agrarian Law Number 5 of 1960 states that the government must carry out land registration throughout Indonesia to ensure legal certainty. The implementing provisions are further regulated in Government Regulations, which are then elaborated through various ministerial regulations. One of them is the Regulation of the Minister of Agrarian Affairs/Head of BPN Number 7 of 2019, which is the second amendment to the Regulation of the Minister of Agrarian Affairs/Head of National Land Agency Number 3 of 1997 concerning Implementing Provisions of Government Regulation Number 24 of 1997. This regulation was then updated through the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 16 of 2021.

The implementation of land registration is under the authority of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN), as regulated in Law Number 10 of 2006 and reaffirmed in Article 4 of Presidential Regulation of the Republic of Indonesia Number 47 of 2020. This ministry has a mandate to regulate agrarian, land, and spatial affairs in order to support the implementation of State's governance. Technically, land registration is a series of administrative activities that include collecting, managing, recording, presenting, and maintaining physical and legal data related to land and building areas. The main objective is to ensure legal certainty and protection for land rights owners.

Land registration in Indonesia has two stages, namely, initial registration and maintenance of land registration data.² Land registration for the first time can be done systematically or sporadically. A systematic approach is carried out on all land plots in an administrative area simultaneously. In contrast, a sporadic approach is carried out based on individual applications for one or several land plots. This is regulated in Article 45A of the ATR/BPN Regulation Number 16 of 2021. Complete Systematic Land Registration (SLRP) is a form of land registration that is carried out comprehensively and simultaneously for all land objects in an administrative area such as a village or sub-district. This process includes comprehensive physical and legal data verification. On the other hand, sporadic registration is carried out based on the initiative of individuals or community groups. The SLRP program was designed by the government as an effort to accelerate the provision of legal certainty for land ownership evenly and fairly. In addition to providing legal certainty, this program is also expected to increase economic growth in the Community. The mandate to accelerate national land registration as stipulated in Article 19 of Agrarian Tree Law Number 5 of 1960 is strengthened by the issuance of Ministerial Regulation ATR/BPN Number 12 of 2017 concerning the Acceleration of Complete Systematic Land Registration.

¹ Adrian Sutedi, *Sertifikat Hak Atas Tanah* (Jakarta: Sinar Grafika, 2012).

² Urip Santoso, *Pendaftaran Dan Peralihan Tanah Hak Atas Tanah* (Jakarta: Media Kencana Prenada., 2011).

The implementation of SLRP covers the entire territory of Indonesia, including the Central Maluku region. The final result of this activity is issuing a land title certificate as proof of legal ownership. This certificate provides legal protection and economic added value because it increases the selling value of the land and guarantees the validity of ownership rights. According to Article 1 number 1 of the ATR/BPN Regulation Number 35 of 2016, SLRP is the first land registration carried out simultaneously and comprehensively for all land objects in an area that has not been registered. Land certificates obtained through SLRP are, in principle, free of charge. However, participants are still burdened with several financial obligations related to the imposition of taxes on land ownership and acquisition, including Income Tax (Income Tax) and Land and Building Acquisition Tax (BAT). Taxes that arise from the side of the transferor are usually called income tax (Income Tax). On the side of the transferring party, there is an obligation to pay income tax, which is often referred to as seller's tax. This tax is collected from income from transfer transactions of assets in the form of land and/or buildings that are subject to final tax.³ By Article 16 paragraph (2) letter j of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 6 of 2018 concerning Complete Systematic Land Registration (Ministerial Regulation ATR/BPN Number 6 of 2018), tax costs are entirely borne by SLRP participants.

Common problems in the implementation of SLRP are technical constraints such as human resources, socialization and counseling of SLRP projects, and implementation of measurements.⁴ Other problems are related to tax payments, especially Income Tax and BAT. This has been regulated in Article 33 of the ATR/BPN Regulation Number 6 of 2018, including: (1) if the certificate recipient is not yet able to pay BAT or there are still Income Tax arrears by other parties, the certificate can still be issued; (2) participants who are not yet able to pay BAT are required to make a Statement of BAT Payable; and (3) for land plots resulting from past sales and purchases without proof of Income Tax payment, the buyer must make a statement of Income Tax Payable. The statement letter is included in the Decision on Granting Land Rights and recorded in the Land Book and certificate as an obligation that still has to be fulfilled. The Land Office is required to report periodically (quarterly) the list of BAT and/or Income Tax Payable to the local Regent/Mayor and the Pratama Tax Office. The process of transferring rights or changing data can only be done after the BAT and/or Income Tax payable have been paid in full by the Taxpayer.

BAT is a tax on the acquisition of rights to land and buildings that can arise from sales transactions, gifts, inheritances, or other mechanisms. In practice, determining the BAT value often becomes the object of dispute between landowners and tax authorities. Based

³ 'Optimalisasi Penerimaan Pajak Pusat Dan Daerah Dari Transaksi Pengalihan Hak Atas Tanah Dan/Atau Bangunan', n.d., <https://opinikemenkeu.com/>.

⁴ Ria Sintha Devi and Melinda Marsaulina Hutapea, 'Tinjauan Yuridis Terhadap Pendaftaran Hak Atas Tanah Melalui Proyek Pendaftaran Tanah Sistematis Lengkap (PTSL) Di Kantor Badan Pertanahan Nasional Kota Medan', *JURNAL RECTUM: Tinjauan Yuridis Penanganan Tindak Pidana* 1, no. 1 (2019): 47-86.

on previous research, the obstacles in collecting BAT are because the files included in the BAT administration are still fake, transactions carried out by the Community are still below the taxable object selling value (NJOP), there are BAT files that are underpaid because the transaction was carried out a long time ago but only just processed the BAT, Notaries/Land Deed Officials commit several violations.⁵

Based on previous research by Safrin Salam, the Acceleration of land certificate ownership can be done by setting a non-tax revenue rate of 0 rupiahs, as also regulated in the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 25 of 2016 concerning the Imposition of Non-Tax State Revenue Rates on Certain Parties.⁶ However, the problem of accelerating land certification is no longer about Non-Tax State Revenue but rather the obligation to pay land rights tax. Tax obligations have been accommodated in Article 33 of the Regulation of the Minister of ATR/BPN Number 6 of 2018 by providing a solution for delayed tax payments through a statement of tax payable.⁷

However, the implementation of SLRP as an effort to accelerate land certification still lacks coordination between agencies. This paper examines the various obstacles faced in implementing tax obligations in the SLRP program, primarily related to the settlement of income tax (Income Tax) and land and building acquisition fees (BAT), and analyzes strategies for optimizing the fulfillment of these obligations so that the benefits of land certification can be obtained optimally by the Community.

METHODS OF THE RESEARCH

Study This is a descriptive-analytical study using an empirical legal approach. The empirical legal approach focuses more on facts that occur in the field and direct observation of legal practices applied in everyday life. This approach aims to reveal the law implemented in a real social context and analyze the interaction between law and social behavior, along with the social factors that influence it.⁸ This legal research approach uses a qualitative legal approach. This approach emphasizes a deep understanding of a problem, not generalization. In this case, it refers to the title of the article taken in the research conducted in Central Maluku to achieve the research objective, one of which is about the resolution of income tax problems and land and building acquisition fees. The data collection techniques used in this study are field research methods, observation, interviews, and questionnaires. Primary data is obtained directly from facts in the field. Secondary data is obtained by using literature studies

⁵ Dewi Citra Larasati and M. N. Romi A.s, 'Strategi Badan Pelayanan Pajak Daerah Kota Malang Dalam Mengoptimalkan Pendapatan Asli Daerah Melalui Bea Perolehan Hak Atas Tanah Dan Bangunan', *REFORMASI* 8, no. 1 (18 June 2018): 65-74, <https://doi.org/10.33366/rfr.v8i1.1074>.

⁶ Safrin Salam, 'Analisis Hukum Penetapan Tarif PNPB Pada Pihak Tertentu Dalam Percepatan Sertifikasi Tanah', *Justitia Jurnal Hukum* 1, no. 1 (2017), <https://journal.um-surabaya.ac.id/Justitia/article/view/620>.

⁷ Gianny Putrisasmita, 'Kedudukan Program Pendaftaran Tanah Sistematis Lengkap Dalam Kerangka Reforma Agraria Untuk Mewujudkan Kepastian Hukum Pertanahan Di Indonesia', *LITRA: Jurnal Hukum Lingkungan, Tata Ruang, Dan Agraria* 3, no. 1 (2023): 18-36.

⁸ Larasati and A.s, 'Strategi Badan Pelayanan Pajak Daerah Kota Malang Dalam Mengoptimalkan Pendapatan Asli Daerah Melalui Bea Perolehan Hak Atas Tanah Dan Bangunan'; Larasati and A.s.

RESULTS AND DISCUSSION

A. Obstacles in Determining and Paying Income Tax and BAT Owed

The Complete Systematic Land Registration Program (SLRP), which was implemented by the Ministry of Agrarian Affairs and Spatial Planning in 2017, is an effort to accelerate land registration comprehensively throughout Indonesia. One of the policies in this program is the provision of a mechanism for charging BAT and income tax payable to low-income communities. However, there are legal problems due to the existence of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD Law), which was enacted earlier. Article 90 of the PDRD Law stipulates that the time of BAT payable is determined based on legal events such as buying and selling, exchanging, granting, testamentary grants, inheritance, income in a company or legal entity, separation, judge's decision, granting of new rights to land, and so on. This BAT tax applies if the region implements the order of Law Number 28 of 2009 concerning regional taxes and regional retributions, followed by regional regulations in each district or city. The existence of derivative rules that apply in each region can be used as a basis for collecting tax payments. Regencies and cities can collect BAT tax from applicants who transfer land rights, and the tax proceeds can be used as a source of regional income.⁹

The authority to collect taxes does not only lie with the Ministry of Agrarian Affairs and Spatial Planning but also involves the Ministry of Finance (for Income Tax) and the Regional Government (for BAT). In addition, the Land Deed Making Officer (PPAT)/Notary also plays a role in making the deed, which is a requirement for the transfer of land rights.¹⁰ The obstacles faced by officers in this process are, of course, due to the following factors: a) Lack of clear and consistent rules: Land and Building Acquisition Fee (BAT) is regulated in Article 1, number 43 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD). The authority to collect land and building acquisition fees has been transferred from the government to regional governments since January 1, 2011. Meanwhile, payment of income tax (Income Tax) is based on the Circular Letter of the Director General of Taxes Number SE-04/PJ.33/1996 concerning payment of Income Tax on income from the transfer of land and building rights, which orders payment of income tax to be deposited to the tax office. This becomes unclear after the issuance of the presidential regulation that we know the President as head of government in his instruction number 2 of 2018 issued to accelerate the complete systematic land registration program (SLRP) throughout Indonesia, which does not include a dictum that exempts or eliminates land acquisition fees for land owners who apply for land registration through the SLRP program (complete systematic land registration). This means that the things demanded of applicants for rights to the complete systematic land registration program must be met, also concerning taxes such as NPOP, NPOPTKP, levies and/or at the time of payment of BAT and INCOME TAX are required to make payments and applicants are required to comply with and by the PDRD Law and the KUP Law. This is also interpreted as *Lex certa* and *lex scripta*; the formulation of *deic* must be unambiguous. At this point, the presidential instruction on BAT

⁹ Larasati and A.s, 'Strategi Badan Pelayanan Pajak Daerah Kota Malang Dalam Mengoptimalkan Pendapatan Asli Daerah Melalui Bea Perolehan Hak Atas Tanah Dan Bangunan'.

¹⁰ 'DJP Sosialisasikan UU HPP Kepada Asosiasi Dan Wajib Pajak | Direktorat Jenderal Pajak', accessed 6 April 2025, <https://pajak.go.id/id/berita/djp-sosialisasikan-uu-hpp-kepada-asosiasi-dan-wajib-pajak>.

tax is explicit (*lex certa* - *lex strict*) that SLRP is still subject to BAT tax by the applicable laws and regulations on BAT.¹¹

According to an employee at the Central Maluku Land Office, there is not enough legislation regarding INCOME TAX and BAT to answer this problem, so special regulations are needed regarding INCOME TAX and BAT owed in the implementation of SLRP. This regulation must be in accordance with the implementing regulations related to taxation because in the applicable statutory principles, the principle of *lex specialis derogate legi generali* can be applied. Namely, special provisions can override general provisions. Article 33 of the regulation of the Minister of ATR/Head of BPN Number 6 of 2018 provides space for convenience in implementing the SLRP program for those who do not or have not been able to pay INCOME TAX and BAT.

Regulation of the Minister of ATR/KBPN No. 6 of 2018, which, when referring to the hierarchy of laws and regulations, which are also called lower laws and regulations (*lex inferior*), must refer to the laws and regulations above them (*lex superior*) see Article 8 paragraph (2) of Law Number 12 of 2011, this can be simplified by saying that laws and regulations are recognized and have binding legal force if ordered by higher laws and regulations or formed based on authority. This is also called invalid (illegal) or also known as the absence of rules issued on the basis of the formation of laws and regulations.

Based on the results of interviews in the field, the practice in the field of land registration in the SLRP project, especially in the Central Maluku Land Office for land objects that are the first time in terms of registration or first-time applicants for rights that do not originate from the transfer of land rights, are not subject to BAT and INCOME TAX, meaning that it can be said that the tax is NIL. However, for applicants for land rights originating from the transfer of rights in the field in Central Maluku Regency, the Head of the Land Office complies with the two Ministerial Regulations whose implementation on the land certificate still includes "OBLIGATORY BAT," which is stamped in red on the land certificate.

The imposition of BAT owed is the authority granted by the district/city government to impose or not impose a type of district/city tax that is mandatory for taxpayers in terms of issuing a notification letter addressed to the district/city government to impose or not impose a type of district/city tax because it is collected in a region, the district government¹²; b) Improving coordination between the Central Maluku District Land Office and the Central Maluku District Government: SLRP in Central Maluku Regency, where this program itself is expected to be able to build new land data and at the same time maintain the quality of existing registered land data so that all registered land is complete and accurate, which provides a guarantee of certainty and legal protection for land and certainty of location and boundaries of land, especially in Central Maluku Regency. Complete systematic land registration, hereinafter abbreviated as SLRP, can be interpreted as a series of activities for the first time carried out simultaneously in one unitary area, which can be one sub-district, one village, or even one district, where this activity can be said to be a series, starting from collecting data that is to be applied for rights to the final stage, namely the

¹¹ Sari Dewi Rambu Lika and Nihayatus Sholichah, 'Implementasi Kebijakan Ptsl (Pendaftaran Tanah Sistematis Lengkap) Di Desa Medaeng Kecamatan Waru Kabupaten Sidoarjo', *Journal of Social Politics and Governance (JSPG)* 2, no. 1 (2020): 63-72.

¹² Osgar S. Matompo and Moh Nafri Harun, *Pengantar Hukum Perdata* (Malang: Setara Ekspres, 2017).

issuance of land title certificates.¹³ The applicant for rights in this program is one of the requirements in managing the complete systematic land registration itself. The tax arising from this complete systematic land registration program (SLRP) is the Land and Building Acquisition Fee (BAT). This BAT arises on the basis of land sale and purchase and also because of other taxes, namely INCOME TAX (Seller's Income Tax) and VAT (if necessary).

Based on the instructions of the Joint Regulation of the Minister of Finance and the Minister of Home Affairs Number 186/PMK.07/2010 Number 53 of 2010 concerning the Preparation Stages for the Transfer of Land and Building Acquisition Fees as Regional Taxes, the authority to collect or deposit BAT is instructed and included in regional tax revenues. Likewise, in terms of income tax collection, referring to the provisions of Law No. 36 of 2008 concerning income tax, where taxable income (PKP) is the income of taxpayers which is used as the basis for calculating income tax, the payment of which is made at the tax office. Field observations conducted in our research in Central Maluku Regency by conducting interviews with employees of the Central Maluku Regency Land Office and regional government employees, which concluded that there was no Decree or regulation that exempted Land and Building Acquisition Fees (BAT) from NIL or provided a written reduction policy.

Field observations were also found in the Central Maluku Regent's Regulation, Maluku Province, Central Maluku Regency Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies. Article 14 states that the BAT rate is 5 %. We can read in Article 13, paragraph (3), which states that in the case of the acquisition value of the taxable object, as referred to in paragraph (2), is unknown or not lower, the NJOP used is the NJOP value used in imposing land and building tax in the year of acquisition. Point 5, paragraph 12, states that the amount of the acquisition value of the taxable object is not why the tax is set at IDR 80,000,000.00 (eighty million rupiah) for the acquisition of the first Taxpayer's Taxpayer's rights in the area where the BAT is owed. When the BAT is owed, it is determined at the time of the acquisition of land and/or buildings with the following provisions: 1) The signing of the sale and purchase deed is also known as the parties carrying out the action the current law on buying and selling can be called a deed of sale; 2) When legal acts of exchange, gifts, wills, and income occur in other legal entities, the separation of rights, which results in transfer of business mergers, business amalgamations, business expansions, and/or gifts; 3) There is a grant of inheritance or authorization by the heir who registers the transfer his rights to the land office for inheritance; 4) Court decisions that have permanent legal force for decisions the judge whose decision mentions tax; 5) BAT can also arise from a Decree granting continuous rights or It can also be called land rights as registration or transfer of rights. c) Lack of Tax Socialization in the Community: The launch of a widely known government program, namely the Complete Systematic Land Registration Program (SLRP), has been widely socialized by word of mouth in the Community, but there has not been much or it is considered necessary to improve explicit socialization regarding taxes to the Community. It is required to enhance the socialization of tax compliance for work unit treasurers, which is expected to cover the achievement of targets from the State's revenue and expenditure budget, especially State's revenue from the taxation sector. The socialization referred to is tax socialization, namely the Director General

¹³ Merry Merry, Edith Ratna, and Mujiono Hafidh Prasetyo, 'Prosedur Verifikasi Bea Perolehan Hak Atas Tanah Dan Bangunan Dalam Jual Beli Oleh Badan Keuangan Daerah Kota Singkawang', *Notarius* 14, no. 1 (2021): 416–27.

of Taxes' efforts to provide understanding, information, and guidance to the public in general and taxpayers in particular regarding everything related to taxation and tax laws and regulations.¹⁴

B. Optimization of Settlement of Bat and Income Tax Payable To Accelerate Land Certification

Optimization is a process, action, or method to make something better, perfect, functional, or more effective. In the second problem formulation, the author raises the issue of how the settlement of BAT and Income Tax payable can support the acceleration of land certification. This solution certainly cannot be done in just one stage, but must go through several structured stages. The first stage is the formation of a team to settle BAT and income tax owed. The formation of this team is the basis for cooperation between the Central Maluku Regency Land Office, the Central Maluku Regency Government, and the Masohi State's Treasury Service Office (KPPN), which also includes agreements related to recruitment and salary financing that are mutually agreed upon.

The second stage, the team that has been formed then collects data from applicants or SLRP participants to verify files and clarify BAT and Income Tax owed on SLRP certificates. This step is taken to obtain complete information regarding the data and number of applicants who have BAT and Income Tax obligations arising from the issuance of SLRP (Complete Systematic Land Registration) certificates.¹⁵ In the third stage, tax collectors, known as discus, issue SPTPD (Regional Tax Notification Letter) to taxpayers who are applicants for rights in the SLRP program. Furthermore, a Regional Tax Determination Letter (SKPD) and a Regional Tax Bill (STPD) are made. Both letters are the basis for the fiscus to collect and force taxpayers to immediately pay off the BAT and Income Tax owed. The fourth stage, socialization, is carried out by taxpayers by collecting the names of those who have not made payments. This socialization also contains notification regarding criminal and administrative consequences that can be imposed on parties who do not comply with tax payment obligations.

If there is an underpayment amount that has not been paid in full, a Regional Tax Underpayment Assessment Letter (SKPDKB) is issued. On the other hand, if there is an overpayment, the Fiscus can issue a Regional Tax Overpayment Assessment Letter (SKPDLB). If after the tax calculation by the tax apparatus it turns out that it does not meet the minimum tax imposition limit (NPOPTKP), then a Nil Regional Tax Assessment Letter (SKPDN) can be issued, which states that the tax liability is 0%. Taxpayers who do not pay BAT and Income Tax owed after being given SPTPD, SKPD, and STPD will be given a Letter of Compulsion (SP) by the tax apparatus. The letter contains an order for taxpayers to immediately pay off tax debts along with collection costs.

In addition, there are strategies that have been carried out by the relevant agencies in overcoming these problems, including debureaucratization and elimination of field verification (overlap) and delivery orders which means BP2D is ready to deliver and pick up files from and to Notaries/PPAT/PPATS, One day service which means BP2D is ready to provide services and processing of BAT within one day (can be waited for) with the

¹⁴ Gunawan Widjaja, *Memahami Prinsip Keterbukaan Dalam Hukum Perdata* (Depok: RajaGrafindo Persada, 2017).

¹⁵ Hotmian Helena Samosir, 'Perlakuan Perpajakan Atas Utang Pajak Yang Telah Daluwarsa Sehubungan Dengan Restitusi Pajak', *Simposium Nasional Keuangan Negara* 1, no. 1 (2018): 520-37.

requirement that the files are complete and have been fulfilled by the Taxpayer Taxpayer, preparation of a transaction price database based on land zones, conducting silaturahmi with the association of land deed making officials (IPPAT) and Notaries.¹⁶

CONCLUSION

The implementation of the Complete Systematic Land Registration (SLRP) program in Central Maluku Regency faces various challenges, especially in the aspects of determining and paying Income Tax (Income Tax) and Land and Building Acquisition fees (BAT). Normatively, there are no regulations that explicitly and consistently provide tax exemptions or exemptions in the implementation of SLRP, even though the President has instructed the acceleration of this program since 2018. The authority to collect Income Tax and BAT is spread across several agencies, which causes overlap and confusion in the field. The lack of synchronization between central and regional regulations, as well as minimal tax socialization to the public, worsens the condition. Cross-institutional coordination and special arrangements are needed to ensure that the implementation of taxation in SLRP runs effectively without burdening the Community. Optimizing the settlement of BAT and Income Tax payable is an important step in supporting the acceleration of the land certification program through SLRP. This process needs to be carried out in a structured manner through several stages. The initial stage begins with the formation of a cross-sector work team involving the Land Office, Regional Government, and KPPN Masohi. This team is tasked with identifying and verifying applicant data, as well as clarifying the tax obligations that arise. After that, the tax authorities issue tax documents such as SPTPD, SKPD, and STPD as a basis for collection. If there are arrears or overpayments, then SKPDKB, SKPDLB, or SKPDN are issued according to the taxpayer's condition. Strategies such as debureaucratization, one-day services, and active cooperation with PPAT and notaries have also been implemented to increase effectiveness. This approach is expected to accelerate the certification process while increasing tax compliance.

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¹⁶ Larasati and A.s, 'Strategi Badan Pelayanan Pajak Daerah Kota Malang Dalam Mengoptimalkan Pendapatan Asli Daerah Melalui Bea Perolehan Hak Atas Tanah Dan Bangunan'.

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