

## **Accountability For The Acquisition Of Land Rights And Buy And Sell Buildings By The Government Of Banda Aceh**

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**ABSTRACT:** Based on article 6 of the City of Banda Aceh No. 7 of 2010 concerning the acquisition of rights to land and building, the basis of the imposition of land and building rights is the value of tax object acquisition. Then article 5 of the rule of mayor of Banda Aceh Number 10 year 2016 about the amendment to regulation of the Banda Aceh Mayor Number 8 year 2012 about the system and procedure of voting BPHTB the city of Banda Aceh stated that, taxpayers count and fill in their own BPHTB SSPD prepared by BPKD City. Problems that occur in Banda Aceh, the price of buying and selling tax objects using the transaction price in accordance with the law but in practice the price of the transaction is not the actual price of its in this case there is no clear legal basis in BPHTB Pungumutan. The results showed that, the basis for the government of Banda Aceh in the determination of BPHTB buy and sell not all using the transaction price, but rather as a benchmark as the basic value for counting the BPHTB payment is NJOP, the use of the average value used for BPHTB value above NJOP little, but there is also the payment of BPHTB according Actually, the price of this transaction is a price that corresponds to the parties agreement, and no matter how much it costs. It is advisable to apply to the rules on the determination of BPHTB in the future can run in accordance with the mandate of legislation by making legal regulation by default on the imposition of BPHTB price.

**KEYWORDS:** Accountability, Determination of the Acquisition of Rights on Land and Building, Buying and Selling.

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### **I. INTRODUCTION**

Paying taxes is a state obligation. This obligation is the obligation of the entire nation. Paying taxes means tying yourself to the country's development. Paying taxes means there is also a sacrifice for homeland. Therefore, it needs to be given pride and service to the taxpayers. It needs to be given the convenience of paying taxes so that the spirit and compliance pay taxes can be maintained even if possible in the upgrade. In that framework, various facilities and services in the taxpayer society are increased conceptually. This service facility is not only poured in the provisions of legislation, but also in various patterns of administrative wisdom, procedural and taxation operations. This taxation facility is also always upgraded according to the development of the Community and government capability (A.T., 1991).

Regional government financing in carrying out governmental and development tasks always require a reliable source of acceptance. This need is increasingly felt by the region, especially since the enactment of regional autonomy in Indonesia starting from 1 January 2001. With the autonomy of the region to be able to be creative to find a source of regional acceptance that strongly supports regional expenditure financing from various alternative sources of acceptance that may be imposed by the region (Miyasto, 1997).

Since the issuance of Law No. 32 of 2004 about the local government, there has been a paradigm change of government in the government's military system from centralization to decentralized. As a logical consequence of these changes, local governments are given a broad authority to regulate and administer their own household.

In the legislation on regional autonomy using the principle of autonomy widest in the sense that the region is empowered to manage and regulate all government affairs outside the central government affairs stipulated in the legislation, so that the organizers of regional autonomy must always be concerned with the improvement of the kesejahteraan of society by always paying attention to the interests and aspirations that grow in society.

The tax on land and Building Rights (hereinafter abbreviated as BPHTB) is officially made as the local tax stipulated in the Law No. 28 of 2009 concerning local tax and regional levy (hereinafter abbreviated to local tax LAW and regional levy). In the presence of this transfer, BPHTB is believed to be a source of genuine income of the region with enormous potential. By setting up BPHTB is a regional responsibility, ranging from

policy formulation, voting implementation, and utilization of BPHTB revenues. The duties and regional responsibilities in receiving the transfer of BPHTB also need to be regulated and set up with a regulation, so that each region is encouraged to immediately prepare everything necessary for the BPHTB poll. BPHTB poll begins with local regulation (PERDA). Therefore, one indicator that can be used to see the readiness of the area to pick up BPHTB is the development of BPHTB issuance by the Regency/city of the time of duty.

In accordance with article 33 paragraph (3) of the Constitution 1945, namely that the Earth, water, and natural wealth contained therein are controlled by the state which will be used for the maximum prosperity of people. Land as part of the earth and has social functions, in addition to fulfilling the basic needs for boards and business land, is also a very profitable investment tool. In addition, the building also gives economic benefits to its owners. Therefore, for those who acquire land and building rights, it is mandatory to surrender some of the economic values obtained to the state through tax payments, which in this case BPHTB.

Pursuant to article 1 paragraph (2) of law No. 5 of 1960 on Basic Agrarian Regulations (hereinafter abbreviated to UUPA) confirms that the whole Earth, water and space including natural wealth contained therein within the territory of the Republic of Indonesia as the gift of God Almighty. This is in line with the philosophy adopted in the Constitution 1945 which determines that the Earth, water and natural riches contained therein are controlled by the state and are used for the prosperity of the masses.

Included in the understanding of the mastering is organizing and administering its provisions, usage and maintenance, determining and regulating that can be owned by parts of the Earth, water and space, determining and regulating the legal relationship between the people (the legal subject) and the making of laws concerning the Earth, water, and space. The utilization of the use of the community is subject to land and building tax (PBB). The tax that has been paid will be used to finance the government expenditure on prosperity of the people (Fadhliya, 2019).

The task of the State with its rights above in principle seeks and aims to create welfare for the community. Therefore, the country appears ahead and intervenes, actively engaged in people's lives, especially in the field of economy to achieve the welfare of the people. To achieve and to create a prosperous community, there are considerable costs. For the success of the country's goals, the country seeks financing among others by attracting taxes. Withdrawal or withholding tax is a function that must be implemented by the State as an essential function. Without tax, it is certain that state finances will be paralyzed especially for emerging economies such as Indonesia, because taxes are the country's largest source of income.

From the side of the community the benefits that can be enjoyed by citizens are welfare, General Service, legal protection, use of public facilities such as: roads, bridges, ports and everything related to such benefits. In order to increase the government tax revenues have been renewed taxation (tax reform) from 1 January 1984. With the renewal of taxation, the taxation system will be simplify which includes the simplification of tax types, tax rates and payment method of tax.

Accordingly, the tax amount in Indonesia in the above 2 (two) groups (Zuraida, 2011):

1. State tax, which is a tax which is held by the central government, the implementation is conducted by the Directorate General of Taxation, used for domestic financing of the country generally.
2. Local tax, which is the tax imposed by the provincial area, district/city, for the financing of their respective regional households.

Furthermore, article 1 Figure 1 of Law No. 6 of 1983 on general provisions and procedures of taxation juncto Law No. 28 year 2007 of the third amendment to Law No. 6 of 1983 concerning general provisions and taxation procedures mention that the meaning of tax is a mandatory contribution to a country owed by a personal person or a body that is forcing by law , by not getting direct and used for the state's prosperity for the benefit of the people. It complies with Act No. 28 of 2007 on the third amendment to Law No. 6 of 1983 on general provisions and procedures of taxation conducted by the Government has the direction and objectives to:

1. "Improve tax withholding efficiency in order to support state acceptance;
2. Improving services, legal certainty and justice for the community to increase competitiveness in the field of investment, while supporting the development of small and medium enterprises;
3. To adjust the demands of social and economic development of the community as well as developments in information technology;
4. Improve the balance between rights and obligations;
5. Simplify Tax administration procedures;
6. Improving the application of self assessment principles accountable and consistent; Dan
7. Support the climate of business in a more conducive and competitive direction ".

The Aceh government is based on Article 179 Act No. 11 year 2006 on the Aceh Government (hereinafter abbreviated to the Aceh government ACT), the imposition of taxpayer in Aceh, namely,

- (1) "Acceptance of Aceh and Regency/city consists of regional income and financing.
- (2) The regional income referred to in paragraph (1) is sourced from:
  - a. Regional genuine income;

- b. Balance fund;
- c. Special Autonomy Fund;
- d. Other legitimate income ".

Article 180 of the Aceh government ACT, stating the basis of BPHTB's implementation in the Aceh government,

(1) "Local Original source of income (PAD) of Aceh and district/city PAD as referred to in Article 179 paragraph (2) letter A shall consist of:

- a. Local tax;
- b. Retribution area;
- c. The result of the management of regional wealth that is separated belonging to Aceh/Regency/city and the result of capital participation of Aceh/Regency/city;
- d. Zakat;
- e. Other genuine income of Aceh and the original income of the district/city is valid.

(2) The management of the source PAD Aceh and PAD District/city as mentioned in paragraph (1) A and letter B, shall be conducted in accordance with the legislation. "

Any transaction on the transfer of land rights shall be identified as having two taxes to be paid by each of the parties, i.e. income tax (PPH) which is a central tax in the report on the Office of the primary Tax Service (KPP Pratama), to the seller, and land acquisition Rights (BPHTB) which is the local tax in the report on the Regional Asset Finance Agency (BKAD), at the charge to the buyer.

One type of tax that is a source of tax potential to be excavated according to the situation and the economic condition and development of the nation today is the type of tax BPHTB and UN-P2 (Siahaan, 2003). Regarding the BPHTB is a tax that was initially imposed by the central government, but with the renewal in the policy of regional autonomy, BPHTB's voting and provisions were transferred from the central government to local governments. BPHTB was initially governed by Law No. 21 of 1997 on the acquisition of land and building rights, then the amendment was made by the issuance of Law No. 20 of 2000 on the amendment to Law No. 21 of 1997.

The birth of local tax Law and regional retribution, determined that the transfer of the BPHTB voting authority as a Regency/city tax, was fully implemented by the Regency/city, then the regional tax collection shall be stipulated by local regulations and shall not be retroactive. The determination of the regional regulation is intended to allow the Regency/city government to collect BPHTB according to the provisions of legislation. As a new tax type for the Regency/city area, basically the district/city government has not experienced in making the rules of implementing local regulations on BPHTB. While on the one hand, the process of transferring the BPHTB voting authority from the central government to the Regency/city government is expected not to bring major changes to the community, especially in fulfilling the obligations of BPHTB and the process behind the name of land and building certificates (Ikramullah, 2016).

BPHTB, which is now being transferred to local taxes, requires the local government to make regional regulations that specifically govern the imposition of the BPHTB. The material content of the local regulations shall refer to the provisions of BPHTB referred to in the regional tax LAW and regional levy. Article 87 local tax LAW and local levy states:

- (1) "The basis for the imposition of land and building rights is the value of tax object acquisition.
- (2) value of acquisition of tax object as intended in paragraph (1), in case of:
  - a. Buying and selling is the transaction price;
  - b. The exchange rate is the market value;
  - c. Grants are market value;
  - d. Wills are market value;
  - e. Waris is the market value;
  - f. Inclusion in an entry or other legal entity is the market value;
  - g. The separation of rights resulting from the transition is the market value;
  - h. Switching of rights due to the execution of the ruling judge having fixed legal force is the market value; Granting new rights to the land as a continuation of the waiver is the market value;
  - i. Granting of new rights to land outside of the waiver is the market value;
  - j. Merger is the market value;
  - k. Business smelting is the market value;
  - l. Business expansion is the market value;
  - m. Prize is the market value; and/or
  - n. The designation of the buyer in the auction is the transaction price listed in the auction treatise. "

Pursuant to article 1 number 30 Qanun Aceh No. 11 of 2017 on amendments to the Qanun Aceh No. 2 of 2012 about Aceh taxes stated, "Taxpayers are individuals or entities, including taxpayers, tax cutters, and tax

collectors, who have the tax rights and obligations in accordance with the provisions of regional taxation legislation."

BPHTB legal basis of Banda ACEH is Qanun No. 7 year 2010. According to article 6 Qanun of Banda Aceh No. 7 of 2010 on the acquisition of land and building rights,

- (1) "The basis for the imposition of land and building rights is the value of tax object acquisition.
- (2) value of acquisition of tax object as intended in paragraph (1), in case of:
  - a. Buying and selling is the transaction price;
  - b. The exchange rate is the market value;
  - c. Grants are market value;
  - d. Wills are market value;
  - e. Heirs are the market value; Etc. "

The government of Banda Aceh as a local government executor has issued the Banda Aceh Mayor Regulation No. 10 of 2016 about the amendment to the Banda Aceh Mayor Regulation number 8 year 2012 about the system and procedure of voting BPHTB Kota Banda Aceh as a form of implementation of local tax Law and regional levy stating that, "In the event that NPOP as referred to in article 6 paragraph (3) is unknown or lower than the UN NJOP used in the UN's imposition in the year of acquisition, BPHTB principal magnitude is calculated by multiplying the tariff as intended in article 7 with the UN NJOP after being deducted from NPOPTKP as referred to in article 6 paragraph (4) or paragraph (5)".

Whereas, in article 5 of the rule of mayor of Banda Aceh No. 10 of 2016 about the amendment to the Banda ACEH Mayor Regulation number 8 year 2012 of the BPHTB system and voting procedure of Banda Aceh states that,

- (1) "Taxpayers calculate and fill in their own BPHTB SSPD prepared by BPKD cities.
- (2) A BPHTB SSPD charging procedure is listed in the appendix which is not a separate part of this mayor's regulation. "

The thing that happened in Banda Aceh, the price of buying and selling tax object using the transaction price in accordance with the law but in practice the price of the transaction instead of its actual price in this case there is no clear legal basis in the voting BPHTB, pursuant to article 87 paragraph (2) buying and selling is the transaction price.

The determination of BPHTB to buy and sell land and buildings currently carried out by Pemko Banda Aceh does not follow the law No. 28 of 2009 and Qanun Banda Aceh City No. 7 of 2010, every sale of land and government buildings set the price of transactions as a form to obtain BPHTB but the distribution does not use the actual transaction price. Therefore, the creation of the sale and purchase act in Banda Aceh becomes uncertain amount of BPHTB. In law No. 28 of 2009 and Qanun City of Banda Aceh No. 7 years 2010 value of buy and sell on land and building is the price of the transaction, such as the price in the table above the transaction of Rp. 300 million (three hundred million rupiah) in reducing the value of acquisition of tax object no tax (NPOPTKP) amounting to Rp. 60 million (sixty million rupiah), tax is charged at 5% Rp. 12 million (twelve million), the second case of Rp. 500 million (five hundred million rupiah) in reducing the acquisition value of tax object no tax rate (NPOPTKP) amounted to Rp. 60 million (sixty million rupiah), tax is charged at 5% Rp. 22 million (twenty two million Rupiah), the third case of Rp. 500 million (five hundred million rupiah) minus the value of acquisition of tax object no tax-exempt (NPOPTKP) amounting to Rp. 60 million (sixty million rupiah), tax is charged at 5% of Rp. 22 million (twenty two million rupiah), the fourth case of Rp. 150 million (one hundred fifty million rupiah) in reducing the value of acquisition of tax object no tax rate (NPOPTKP) amounting to Rp. 60 million (sixty million rupiah), tax is charged at 5% of Rp. 4.5 million (four million five hundred rupiahs), this price is in accordance with the provisions of local restrictions and taxes and Qanun of Banda Aceh City No. 7 year 2010.

Price determination above the intervention of BDKD City of Banda Aceh and notary in setting the transaction price of the buying and selling value in its list. Pemko Banda Aceh is authorized in taking the stance to establish the price of land and buildings that exist in the region, while taking care of the United Nations, and set the price of transactions as the value of BPHTB. However, Pemko Banda Aceh does not use the transaction price in BPHTB management. The Pemko authority in administering the price of the transaction contained in article 87 of the regional tax LAW and regional levy, this resulted in no legal certainty of the basis of the local tax restrictions by officials authorized in establishing BPHTB. Therefore, the authors want to study about the accountability of the determination of BPHTB to buy and sell by the government of Banda Aceh.

Based on the description of the background above, the scope of this problem can be formulated, namely, what is the basis for the establishment of BPHTB in Banda Aceh city to buy and sell?

In this study the authors used a type of juridical research empirical. While the empirication is that in conducting research conducted by looking at the fact that there is a practice involving accountability for the determination of BPHTB to buy and sell by the government of Banda Aceh. The research approach used is a

conceptual approach, Data is primarily collected through field research and literature research. Data/Legal materials are analyzed by qualitative analysis.

## **II. LITERATURE REVIEW**

Taxpayer means the obligation to pay taxes (income, wealth, land, etc.). Based on the legislation of the person who has the obligation to pay taxes lately the taxes with its own consciousness have paid off their taxes. The taxpayer term (abbreviated as WP) in Indonesian taxation is a very popular term that can generally be interpreted as a person or entity subject to a tax obligation. Taxpayers are also defined as private persons or entities that are according to the provisions of taxation laws and regulations determined to carry out tax obligations, including tax collectors or specific tax cutters. From this definition, it can be understood that this taxpayer consists of two types that are personal person taxpayers and taxpayer body.

Nevertheless, the criteria that must be taxpayers is not explained. Under the provisions of the income tax, the taxpayer is a person or entity who meets the definition as a tax subject and accepts or earns income which is a tax object. In other words two elements must be fulfilled to be taxpayers i.e., tax subject and tax object. According to the provisions of article 1 of number 1 of the KUP LAW, taxpayers are private persons or entities that are according to the provisions of taxation legislation determined to perform tax obligations, including the voting or withholding of certain taxes (Saidi, 2010).

Furthermore, in article 2 digit (1) which is called by persons who as tax subject can reside in Indonesia, or not residing in Indonesia. Definition of new taxpayers in Law No. 28 of 2007 about general provisions and taxation procedures, the definition of taxpayers is changed to "taxpayer is a person or entity, including taxpayers, tax cutter, and tax collector, which has the rights and obligations of taxation in accordance with the provisions of taxation laws and regulations.

Although the redaction changes, but there is actually no substance change in meaning. A rather prominent change is the added tax payer (tax payer) as the taxpayer. This change is only when there are certain parties who wish to have the taxpayer's term to be taxpayers. The change in this term seems to be difficult because the term taxpayer has a narrower sense than the taxpayer term. Likewise, the taxpayer term has been instixting and used also in other laws. Taxpayers and taxable entrepreneurs are the parties who carry out various tax obligations according to the prevailing provisions. In general, taxpayers are the person who carries out tax obligations for all types of taxes, such as income tax (PPH), Value Added tax (VAT), sales tax on luxury goods (PPnBM), Earth and building tax (UN), and other taxes (such as: Customs stamp), while taxable entrepreneur is the party that carries out the tax obligations regarding VAT.

The principles of the tax collection are:

### **1. Principle of justice**

From the information mentioned above, it can be seen that justice is the purpose of the tax law. Justice in the tax collection differentiated into two, among others:

a. Horizontal Justice, horizontal justice means the same tax burden to all taxpayers earning the same amount of dependents without distinguishing the type of income or source of income.

b. Vertical Justice, vertical justice means a fair tax poll. If taxpayers in the same economic condition will be subject to the same tax.

### **2. Juridical principles**

On this juridical principle is also derived from the principles expressed by Adam Smith, the certainly principle that emphasizes the importance of the tax-voting certainty, namely the certainty of tax subjects and tax objects and the certainty of the collector's ordinances. If the taxpayer is objected to the amount of tax he has to pay, then by Law No. 9 of 1994 about the general provisions and procedures of taxation, article 25 in the Let be performed complaints of such dissatisfaction to the competent authorities on the determination of the tax perceived less fair.

### **3. Economical Principle**

In a tax collection in addition to having a budgeter function, the tax also serves as a means to determine the political economy. Therefore, the implementation is expected not to interfere with the economical life of taxpayers.

### **4. Financial principles**

On this final principle it is intended that in the collection and taxation of taxes is sought to use the costs that are as small as possible and adequate for the expenditure of the state. It means that for expenditures and voting must be comparable to the acceptance of the receiving country.

### **5. Basic Comfort**

The tax collection should pay attention to the convenience of the taxpayer, in the sense that the tax must be paid by the taxpayer, i.e. at the time of earning. It is intended to prevent the possibility of taxpayers attempting to illegal avoid the obligation to pay taxes because the income tax is received.

### **III. THE FOUNDATION FOR THE BANDA ACEH CITY GOVERNMENT IN THE DETERMINATION OF BPHTB BUY AND SELL**

#### **A. BPHTB Arrangement in Banda Aceh**

The basis of BPHTB's voting law is Law No. 21 of 1997 on the tax on land and building Duties (BPHTB) issued on May 29, 1997. In the memory of Law No. 21 of 1997 on the tax on the acquisition of land and building Rights (BPHTB) mentioned, that the land as part of the earth which is the gift of God Almighty and has social function (memory explanation ACT No. 21 year 1997), while meeting the basic needs for boards and business land, is also a very profitable investment tool. In addition, it can also optimize taxes on the acceptance of or acquired by private persons or legal entities.

Initially the enactment of Law No. 21 of 1997 on the income tax on land and building duty (BPHTB) issued on May 29, 1997 shall be established effective on 1 January 1998, but on 31 December 1997 the implementation of BPHTB originally planned to be effective on 1 January 1998 was suspended with the issuance of government regulation of the Substitute law (PERPU) No. 1 year 1997 concerning BPHTB suspended. Then the new BPHTB was effective on July 1, 1998. The development corresponds to the change in the life and economy of the Indonesian nation, then in 2000, is done refinement of Law No. 21 of 1997 on the tax on the acquisition of land rights and buildings (BPHTB) with the issuance of law number 20 year 2000 concerning amendment to law Number 21 year 1997. One of the main things changed is with the coverage of tax objects to anticipate the acquisition of land and building rights in the form of new terminology.

With the legislation applied, it can compensate for the decline of regional acceptance due to legislation on tax and regional levy because 99% of BPHTB's revenues are returned to the region, and increased legal certainty and fairness, as well as creating a simple tax system without neglecting the state's financial oversight and security.

Under the PDRD ACT, BPHTB is a duty on the acquisition of land and/or building rights. The acquisition of rights to the land and/or the building itself is an act or a legal event resulting in the acquisition of rights to the land and/or buildings by a personal person or entity. This single tariff determination is intended for the simplicity of counting.

Any switching of rights imposed by BPHTB must have the basis of its bases. Pursuant to article 6 of the BPHTB Act, the basis of the BPHTB imposition is the tax object acquisition value (NPOP), in the case of:

- a. "Buy Sell is a transaction price,
- b. Swap is the market value,
- c. Grants are market value,
- d. Wills is the market value,
- e. Waris is the market value,
- f. Entry into the company or other legal entity is the market value,
- g. Separation of rights resulting in the transition is the market value,
- h. Switching of rights due to the implementation of a judge's decision that has a legal force is market value,
- i. Granting new rights to the land as a continuation of the waiver is the market value,
- j. Granting of new rights to land in the waiver is the market value,
- k. Merger is the market value,
- l. Business smelting is the market value,
- m. Business expansion is the market value,
- n. Prizes are the market value,
- o. The designation of the buyer in the auction is the transaction price listed in the auction treatise. "

Under the provisions of Article 6 paragraph (3) of BPHTB LAW, if NPOP is not known or NPOP is lower than NJOP UN then the basis of the imposition is NJOP UN and if the NJOP UN has not been stipulated then in accordance with the provisions of Article 6 paragraph (4) of the amount of the UN

The government of Banda Aceh running the district/city level government has issued a regulation of the Qanun city of Banda Aceh No. 7 of 2010 concerning the acquisition of land and building rights as a form of advanced provisions at the city level, pursuant to article 5 Qanun This taxpayer's duty of land and building.

According to the information received during the interview, the basis of the imposition, tariff and the way of tax calculation in Banda ACEH, if the value of acquisition of tax object is not known or lower than NJOP which is used in the imposition of Earth and building tax in the year of acquisition, the basis of the imposition is NJOP tax on earth and building. Then the amount of Untaxable tax object acquisition Value (NPOPTKP) is set at Rp 60,000,000.00 (sixty million rupiah) for each taxpayer. The tax rate is set at 5% (five percent) (Hansyah, 21).

The procedure to the land Deed official is only able to sign the deed of transfer of land and/or building after the taxpayer submits the tax payment proof in the form of SSPD. The head of the Land Office shall only register the rights to lands or the registration of land rights transfer after the taxpayer submits the tax payment proof of SSPD.

Then according to the results of the interview, the establishment of the city of Banda ACEH determination of BPHTB, namely, every taxpayer shall pay the tax owed by the SSPD shall be filled with clear, correct and complete and signed by the taxpayer or its power. For this charging the government of Banda Aceh has made a formal filling form that is found in the regulation of the mayor Number 10 year 2016 about the amendment of the mayor's percentage of Banda Aceh No. 8 of 2012 about Sstem and the procedure to poll the acquisition of Rights on land and building of Banda Aceh (Hansyah, 21).

Filling this form when the condition specified in Qanun Qanun city of Banda Aceh No. 7 year 2010, for the price of the trunkwitness already listed the filling form on the condition must be in accordance with the deed of sale, but the tax Office matches the price at that time with the location as well. This match is done by looking at the price of the already-existing transaction, but for this price determination there is no provision of the default.

According to the service of BPKD, Banda Aceh, the price of buying and selling is the transaction price, but the tax applicant often uses the base of BPHTB imposition, the price delivered by the taxpayer. Then the service can accept and accept if the price of this transaction on the NJOP. If the price of this transaction is under NJOP then, BPKD Banda ACEH will raise the transaction price above NJOP in order to have regional genuine revenue (PAD) (Rizal, 21).

However, in the implementation of this BPHTB imposition there is also a community that pays a custom tax at the actual price of the transaction price, but the community that does this is very minimal. The service section of Banda Aceh in setting an average price should be reasonable with the foundation of the United Nations.

#### **B. Implementation Of BPHTB Imposition In Banda Aceh**

From the research revealed that implementation of BPHTB payment determination in the sale and purchase transactions of land in Banda Aceh can be said not in accordance with the provisions contained in Qanun, local and regional tax Law and regional levy, where there is still a junction of the price determination for the payment of BPHTB by the buyer.

According to notary public in Banda Aceh, in 2013 the imposition of BPHTB can still be determined by a notary public for payment, the imposition of BPHTB at the time using the UN NJOP. After 2013 tax payment must be the person who own the taxpayer who carries and registers itself to BPKD Banda Aceh (Nurdani, 2020).

Now the usage of the average value used for the BPHTB value above NJOP is slight, but there is also a BPHTB payment according to the transaction price. Actually, the price of this transaction is a price that corresponds to the parties agreement, and no matter how much it costs. However, the implementation of the transaction price can still be manipulated by the taxpayers (Nurdani, 2020).

According to him, the Buy and sell Act (AJB) can be made when the buyer has taken care and paid BPHTB. At the AJB price used is the price issued by BPKD Banda Aceh. Then it can only pay PPh that is based on BPKD price of 2.5% (two coma lime percent) of the transaction price by BPKD.

### **IV. CONCLUSIONS**

The policy for the government of Banda ACEH to determine the determination of BPHTB, namely Qanun Banda Aceh City number 7 year 2010 concerning the acquisition of land and building rights and Perwali Banda Aceh Number 10 year 2016 about the system and procedure of obtaining the right to acquisition of land and building of Banda Aceh City, then for the determination and imposition of the government of Banda Aceh, the , The BPKD Party of Banda Aceh only guesswork The price of the transaction, if the transaction price submitted by the taxpayer under the NJOP then the price will be raised by the BPKD party. The implementation of the Regulation on the determination of BPHTB in the future can run as mandated by Qanun and Perwali Banda Aceh in order to create the certainty and legal protection of the related parties, by making legal regulation by default on the imposition of BPHTB price.

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