

Implementation of the Principle of the Self-Assessment System For Taxpayers and PPAT in the Validation of E-BPHTB in West Lombok Regency, Indonesia

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Abstract. This study aims to determine and analyze the application of the principle of self-assessment system and legal protection for third parties from the creation and legal protection for taxpayers and PPAT in the validation process of e-BPHTB in West Lombok Regency. The type of research used is normative empirical, using legislative, conceptual, and sociological approaches. The legal materials/data sources come from primary and secondary data. The analysis used is qualitative. Based on the results of the study, it is known that applying the principle of the self-assessment system in the validation process of e-BPHTB in West Lombok Regency has been running well and can run effectively. Legal protection in the validation process of e-BPHTB in West Lombok Regency for Taxpayers and PPAT includes the right to legal certainty, data confidentiality, objection and appeal mechanisms, and supervision that ensures errors or misuse can be corrected with the correct procedure. In addition, PPAT is also protected in terms of the validity of documents and their responsibilities in making deeds, as long as they act by applicable regulations.

Keywords: E-BPHTB; Tax; Validation.

INTRODUCTION

The *self-assessment system* is a taxation system in which the Taxpayer takes the initiative to fulfil tax obligations [1]. The tax collection system with the Self-Assessment System gives taxpayers the authority to calculate, deposit, and report their taxes owed while the tax authorities only supervise.

The legal basis for validation is regulated in the Regulation of the Directorate General of Taxes Number 16 of 2008 concerning Procedures for Researching BPHTB Payment Letters (SSB) in Article 3 § 1 that the provisions as in Article 2 then (the Land and Building Tax Office/Pratama Tax Office follows up with:

1) Match the Tax Object Value (NOP) listed in the SSB with the NOP listed in the photocopy of the Deposit Receipt (STTS) or other proof of PBB payment;

2) Matching the NJOP of land per square meter, which is listed in the SSB, with the NJOP of land per square meter in the PBB database;

3) Matching the building NJOP per square meter, listed in the SSB, with the building NJOP per square meter in the PBB database;

4) Examining the accuracy of the BPHTB calculation, which includes the components of the Taxable Object Acquisition Value (NPOP), Non-Taxable Object Acquisition Value (NPOPTKP), the imposition rate on certain tax objects, the amount of BPHTB owed and the BPHTB that must be paid;

5) Examine the accuracy of calculating the BPHTB paid, including the amount of the reduction you calculated.

Validation of BPHTB is carried out to find out and ensure the accuracy of the data on the transfer of land and building rights listed and stated in the Regional Tax Payment Letter for Land and Building Acquisition Rights (SSPD BPHTB), which the

Taxpayer himself calculates because the BPHTB collection system is a Self-Assessment System. Validation is a requirement that must be carried out before the Service Function signs the SSPD BPHTB. If the Dispenda Service Function has not signed the SSPD BPHTB, signing the deed of transfer of rights before the PPAT/Notary cannot be carried out. The PPAT/Notary can only sign the deed of rights transfer after the Taxpayer submits proof of tax payment to the relevant PPAT/Notary.

BPHTB collection is a very important part of the process of transferring rights (changing names) for land and buildings in Indonesia because Notaries and Land Deed-Making Officials (PPAT) are prohibited from signing the transfer of rights deed before the Taxpayer has paid the BPHTB properly [2].

The Taxable Acquisition Value (NPOP) can be greater or less than the Taxable Sale Value (NJOP). Many factors affect the NPOP value, such as extraordinary development in an area in a short time so that land prices increase rapidly. In areas like this, the NPOP value can be much greater than the NJOP. Conversely, there are areas where the NPOP value is lower than the NJOP value, such as areas planned to be used as landfills, areas adjacent to cemetery areas, locations near extra high voltage overhead lines, areas with potential for conflict, or disputes in the future. If the NPOP value exceeds the NJOP, the basis for imposing PPh and BPHTB is the NPOP. However, if the NPOP is smaller than the NJOP, the basis for calculating PPh and BPHTB is the NJOP. Based on Law No 20 of 2000 concerning BPHTB, the calculation of BPHTB is NPOP minus NPOPTKP first, then multiplied by 5.

In practice, especially in West Lombok Regency, it is often found that the transaction price of land and buildings that occurs in the transfer of rights or the granting of new rights does not match the actual transaction price, even far below the actual market price, which is used as the basis for NPOP in calculating BPHTB. If done intentionally, this action can be categorized as tax evasion. However, there are also BPHTB tax calculations carried out by taxpayers at prices far below the market because the transaction price carried out is indeed far below the market price, for example, a seller who sells an object of sale and purchase due to urgent needs, so he is forced to sell the object of sale and purchase at a fairly low transaction price. On the other hand, taxpayers also of-

ten use NJOP as the basis for calculating BPHTB, which creates legal uncertainty in calculating BPHTB in sales and purchase transactions.

In a sale and purchase transaction, PPh must be paid according to the provisions, and BPHTB must be paid according to the actual transfer price of land and building rights. If not considered, this is tax avoidance and tax evasion, which can be subject to sanctions by tax provisions. In this case, it is important to validate BPHTB, in addition to knowing the truth and existence of tax objects and the completeness of data on the acquisition of land and building rights, also to avoid tax avoidance that taxpayers can carry out because the BPHTB tax collection system is carried out with a Self-Assessment System, namely by applying the principle of certainty and the principle of efficiency, taxpayers themselves determine and calculate the BPHTB tax that they will pay.

The reality that the author found in the field is that many taxpayers give power of attorney to Notaries/PPAT to submit the research request. After seeing the phenomenon in the formal research request process, the Directorate General of Taxes (DGT) tries to help the parties carry out their obligations more easily while still paying attention to other aspects. July 14, 2022, is the momentum for the DGT to release a new application intended for Notaries/PPAT to submit formal research requests for Transfer of Rights and PPJB transactions, which the seller previously could only do.

Initially, this application letter was submitted directly to the Tax Service Office. Still, since the introduction of the e-BPHTB service, formal research applications can now be submitted by Notaries and/or PPATs as stipulated in Article 1 § 3 of the Regulation of the Director General of Taxes No PER-08/PJ/2022. The e-BPHTB service is an online service for validating the PPh BPHTB Tax Payment Letter, which is intended to make it easier for Taxpayers to validate the fulfilment of their PPh payment obligations for the Transfer of Assets in the Form of Land and/or Buildings. This service is intended to provide legal certainty regarding the procedures for researching evidence of PPh payments for the transfer of BPHTB and sale and purchase agreements for land or buildings to increase partnerships and cooperation with Notaries and/or PPATs. However, the authority of notaries and/or PPATs to access e-BPHTB gives these state officials the Taxpayer's

data. Notaries and/or PPATs are responsible for maintaining the confidentiality of taxpayers' data by Article 6 § 5 of the Regulation of the Director General of Taxes No. PER-08/PJ/2022.

Based on the background described above, the formulation of the problem in this research is as follows:

1. How does the self-assessment system principle apply to taxpayers and PPAT in the e-BPHTB validation process in the West Lombok Regency?
2. What form of legal protection is provided for taxpayers and PPAT in the e-BPHTB validation process in West Lombok Regency?

METHOD

The type of research used in this study is empirical normative research. Empirical normative legal research examines law as a rule or norm and the application of legal rules in practice in society [3]. This research method will reveal the implementation and legal protection for taxpayers and PPAT in the e-BPHTB validation process in West Lombok Regency in terms of the principle of the self-assessment system.

To examine the problems in this study, the method used is the Statute Approach, which is an activity that examines laws and regulations, principles, and legal norms in society originating from laws, books, documents, and other sources. The Conceptual Approach is carried out by examining the views/concepts of experts regarding the problems discussed. This approach is carried out when legal regulations do not or do not yet exist [4] so that the views of experts become one of the bases for strengthening the author's views. The sociological approach determines how the rule of law is implemented. This approach is used to determine the implementation of the law related to the e-BPHTB validation process in West Lombok Regency in terms of the principle of the self-assessment system [5].

This study uses a type of primary data source supported by secondary data. These data support the information or completeness of secondary data obtained from the literature and the results of the researcher's summary during observations.

The data collection technique in writing this thesis uses an interview technique conducted freely with informants to collect clearer data through

unstructured interviews. The interviews conducted contain the main problems studied with several statements that have been prepared in advance by the author, also conducted by submitting several data statements through communication, namely contact or personal relationships between data collectors (interviewers) and data sources (informants) [6].

Data analysis is processing data obtained from both library research and field research. Data analysis can be classified into two types, namely quantitative and qualitative analysis. These data analyses can be used in empirical legal research [5]. The data analysis is qualitative to the author's empirical normative legal research in this study. Qualitative analysis is a data analysis that does not use numbers but provides a description. The data analysis put forward in this study is deductive, which is an analysis that starts with general problems and then studies them specifically so that a conclusion can be drawn from these specific results.

RESULTS AND DISCUSSION

Implementation of the Self-Assessment System Principle for Taxpayers and PPAT in the E-BPHTB Validation Process in West Lombok Regency

Based on the Law of the Republic of Indonesia No 1 of 2022 Concerning Financial Relations Between the Central Government and Regional Governments, which revokes Law No 28 of 2009 concerning Regional Taxes and Regional Levies, what is meant by Land and Building Acquisition Fee (BPHTB) is a tax on the acquisition of rights to land and/or buildings. The acquisition of rights to land and/or buildings is a legal act or event that results in the acquisition of rights to land or buildings by individuals or entities [7].

BPHTB is a tax that must be paid to obtain rights to land and/or buildings. It includes ownership rights, business use rights, building and usage rights, ownership rights to apartment units, and management rights. An object of Land and Building Acquisition Tax (BPHTB) is the acquisition of rights to land and/or buildings which include:

1. Transfer of Rights. Transfer of rights is caused by legal events regarding sale and purchase, gifts, testamentary gifts, income in a company or other legal entity, separation of rights resulting in transfer, appointment of a buyer in an auction,

implementation of a decision on rights which has permanent legal force, business mergers, business expansions and gifts.

2. Granting of New Rights, including
a) Continuation of the release of rights; b) Outside of the waiver.

In its collection principle, BPHTB adopts a self-assessment system. What is meant by a self-assessment system is that in tax collection, taxpayers are authorized to calculate and pay the amount of tax to be paid themselves. This is emphasized in Article 4 of Government Regulation 91 of 2010 concerning Types of Regional Taxes Collected Based on the Determination of the Regional Head or Paid by the Taxpayer Himself, meaning that BPHTB is a type of tax paid by the Taxpayer.

In the collection of BPHTB, the tax has a legal basis or basis in its collection in the form of Laws and other related Regulations. To the legal basis in the form of Laws, the principles adopted in the BPHTB Law include [7]:

1. BPHTB obligations are fulfilled based on a self-assessment system, which enables taxpayers to calculate and pay their tax debts.
2. The tariff is 5% of the Taxable Acquisition Value of Taxable Objects (NPOPKP).
3. To implement the BPHTB Law effectively, taxpayers and public officials violating the provisions or not carrying out their obligations will be subject to sanctions according to the applicable laws and regulations.
4. The results of BPHTB receipts are state revenues, most of which are handed over to the Regional Government to increase regional income to finance regional development and strengthen regional autonomy.
5. All levies on acquiring rights to land and/or buildings outside these provisions are not permitted.

The legal basis consists of Law No 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments and other related regulations. Other related regulations in the focus of this research on the application of the self-assessment system principle for taxpayers and PPAT in the validation of e-BPHTB in West Lombok Regency include the Regional Regulation of West Lombok Regency No 6 of 2023 concerning Regional Taxes and Regional Retributions.

Based on Law No 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments, Article 46, § 3 states, "If the acquisition value of the taxable object as referred to in § 2 is unknown or lower than the NJOP used in imposing land and building tax in the year of acquisition, the basis for imposing BPHTB used is the NJOP used in imposing land and building tax in the year of acquisition". The acquisition value of the non-taxable taxable object is set at a minimum of IDR 80,000,000.00 for the acquisition of the first rights of the Taxpayer in the Regional area where the BPHTB is owed.

The BPHTB rate is set at a maximum of 5%, and the principal amount of BPHTB owed is calculated by multiplying the BPHTB tax base after deducting the acquisition value of non-taxable tax objects. This should be the basis for collecting the amount of BPHTB tax. There are no other calculations in its collection that are not by the calculations of Law 1 of 2022 concerning financial relations between the central government and regional governments. This is emphasized because the basis for making regional regulations related to the collection of BPHTB tax refers to Law No 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

Based on the results of the researcher's research at the West Lombok BAPENDA Office in the form of an interview with Mr Farid Wajdi as the Head of BPHTB Sub-Division of West Lombok Regency regarding the implementation of BPHTB tax collection in the transfer of land and building rights in sales and purchases, in West Lombok Regency using the legal basis in the form of Law No 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments and West Lombok Regency Regional Regulation No 6 of 2023 concerning Regional Taxes and Regional Retributions. The procedure is the basis for imposition, which is the acquisition value of the taxable object (NPOP). The acquisition value of the taxable object itself is from the transaction price of the sale and purchase. Suppose the acquisition value of the taxable object is unknown or lower than the sales value of the taxable object used in imposing land and building tax. In that case, the basis for imposition used is the sales value of the taxable object of land and building tax. The amount of the acquisition value of the non-taxable taxable object is set at IDR 80,000,000. The tax tariff amount is 5%.

Furthermore, the tax collection system adopts a self-assessment system.

In the results of the interview with the BAPENDA of West Lombok Regency, more detailed information was obtained about the mechanism or procedure for managing e-BPHTB payments, namely:

1. Files are inputted through the BHTB application held by DISPENDA and PPAT. Suppose the type of application is in the form of inheritance, auction, or transfer of rights without using a deed. In that case, the applicant or Taxpayer can go directly to the DISPENDA (regional revenue office) office of West Lombok to bring the files to ask the Dispenda employee to upload the files to the BPHTB application if the type of application is in the form of a grant, sale and purchase, APHB and all applications that use the deeds issued by the PPAT.
2. Service inspection/verification, namely checking the completeness of the files according to the type of file requested.
3. Verification by the Sub-Division Head is needed to determine whether the land price is appropriate.
4. The head of the division Verifies whether price approval from the Sub-Division Head is approved or not.
5. If everything has been approved, the SSPD can be printed, and the SSPD can be paid via M-banking transfer to the DISPENDA account. It can also be paid directly to Bank NTB.

After payment, please print out the proof of payment for SSPD and take it to the Dispenda office for validation. This is when a new inspection is legalized with the signature of the sub-division head and the head of the division.

In its implementation, the parties who carry out legal acts in the sale and purchase, especially buyers (taxpayers) or Land Deed Officials as officials who are authorized to transfer rights to land and/or buildings in the sale and purchase, request recommendations with the transaction price desired by the seller and buyer to the BAPENDA of West Lombok Regency. Furthermore, suppose the recommendation has been issued regarding the price set by the relevant agency. In that case, the buyer makes the payment based on the recommendation results. After payment or settlement, the BAPENDA of West Lombok Regency carries out the validation pro-

cess related to the Land and Building Acquisition Tax. Furthermore, the tax payable on the BPHTB tax in West Lombok Regency is completed, and there is no information on the underpayment of the tax payable after the tax payment made by the Taxpayer. The recommendation is a new collection procedure in the self-assessment system collection applied in West Lombok Regency.

The collection system in the form of a recommendation can be interpreted as anticipation related to a safe transaction price for the taxpayers or taxpayers whose amount is determined by BAPENDA West Lombok Regency. Suppose taxpayers do not submit a recommendation and continue to use the agreed price for the transaction price they created. In that case, it is likely that after the validation process from BAPENDA West Lombok Regency, new evidence will be issued regarding field verification or a new price for the transaction price that should be charged. This situation is very rare after implementing the tax collection system in the form of a recommendation because this situation provides a situation that is not complicated for taxpayers and creates certainty regarding the amount of tax that must be paid.

The situation above provides two conclusions regarding the advantages and disadvantages of BPHTB tax collection. The advantages of using the collection system in the form of recommendations include tax collection that is not complicated for taxpayers and the performance of the Land Deed Making Officer (PPAT) for managing and paying BPHTB taxes in West Lombok Regency. Furthermore, its collection provides certainty regarding tax debts and justice for taxpayers.

Referring to the problems that the author analyzes related to the implementation of the self-assessment system principle for taxpayers and PPAT in the e-BPHTB validation process in West Lombok Regency, the e-BPHTB tax collection in West Lombok Regency provides little certainty and justice for taxpayers and meets the principles of taxation in its collection. In its collection, it provides certainty for taxpayers regarding tax payable without any information on underpayment after-tax payment for their tax collection in the form of recommendations. Furthermore, this situation provides justice for taxpayers regarding their portion of payment without any difference or discrimination against the Taxpayer himself or other taxpayers, such as in paying the BPHTB tax in West Lombok Regency. In addition, this situa-

tion provides justice for taxpayers as buyers where the tax base for sellers (SSP) is the result of the BPHTB tax base, which is determined based on the results of recommendations set by BAPENDA, not from the tax base with the transaction price they create or the tax base that refers to the selling value of the tax object listed in the SPPTBB.

Legal Protection for Taxpayers and PPAT in the E-BPHTB Validation Process in West Lombok Regency

Legal protection for taxpayers (WP) and Land Deed Making Officials (PPAT) in the validation process of e-BPHTB (Electronic Land and Building Acquisition Fee) related to the application of information technology in tax administration, especially in terms of document and transaction validation, can be seen from several aspects of legal protection that can be applied:

1. *Legal Protection for Taxpayers (WP)*. Taxpayers have the right to protection in the e-BPHTB validation process, especially regarding legal certainty over tax calculations and payments. Several things that can provide legal protection for taxpayers in this context include legal certainty over tax transactions. After taxpayers apply for e-BPHTB, the validation process carried out by the tax authorities must be carried out transparently and accurately. Taxpayers have the right to receive clear information regarding the status of their tax payments and whether they are by applicable regulations.

If a system or data error affects the calculation of BPHTB, the Taxpayer has the right to clarify and make corrections. Therefore, legal protection also includes an appeal or objection mechanism if the Taxpayer feels an error in the validation process.

Data submitted by taxpayers in e-BPHTB must be kept confidential by applicable provisions. This protection prevents misuse of personal data and information provided by taxpayers. Taxpayers have the right to obtain clear access to the process and information related to their tax obligations. With e-BPHTB, taxpayers can easily check the validation status and their payment obligations.

2. *Legal Protection for PPAT*. PPAT plays a role in making deeds related to land and building rights acquisition transactions that are the object of BPHTB. PPAT has legal protection in carrying out duties, including responsibility for deeds. PPAT is

responsible for the validity of the documents prepared and signed. In this case, legal protection for PPAT is provided by ensuring that the process of making deeds related to BPHTB is not entangled in administrative or legal errors that can harm the PPAT.

The tax authorities e-BPHTB validation process can protect PPAT, considering that every transaction or acquisition of rights to land and buildings registered in the system must meet valid and validated tax requirements.

PPAT is also protected if there is a dispute or alleged criminal act related to the validity of their transactions or documents. PPAT can get legal protection from the competent authority in case of a dispute regarding the validation process or tax payments.

In case of an error or misuse of the system in the e-BPHTB process, the PPAT has the right to obtain legal protection in dispute resolution or compensation claims if the error results in losses.

3. *Dispute Resolution Mechanism*. If a dispute arises regarding e-BPHTB, both for Taxpayers and PPATs, several dispute resolution mechanisms that can be used as legal protection include Taxpayers being able to file an objection or appeal if they feel there is an error in the e-BPHTB validation process, including errors in calculations or data used in tax calculations.

Suppose the Taxpayer or the PPAT cannot resolve the dispute administratively. In that case, dispute resolution can be carried out through the courts, especially in cases of violating tax rights or obligations. If there is an alleged maladministration or violation of rights by the tax authority, the Taxpayer and PPAT can file a complaint with the Ombudsman or other authorized supervisory agency.

4. *Implementation of Technology and Security*. In the context of e-BPHTB, legal protection also includes regulations related to data security and digital transactions. The implementation of e-BPHTB must be balanced with protection against potential cyber threats. The system used to validate e-BPHTB must be secure and protected from unauthorized access so that the rights and obligations of WP and PPAT are well protected.

PPAT and WP must obtain assurance that the documents produced and sent through the e-BPHTB system are reliable and legally valid, including in the form of an electronic signature that

meets the requirements for validity according to applicable law.

Legal protection for WP and PPAT in the e-BPHTB validation process includes protection of information rights, transparency, data security, and fair and effective dispute resolution mechanisms. In addition, the electronic system must guarantee the validity of transactions, manage data, and protect related parties from potential errors or misuse.

In providing legal protection for users and organizers of the Notary/PPAT e-PHTB system, the Directorate General of Taxes should form derivative regulations regarding legal protection in implementing the Notary/PPAT e-PHTB system. Personal data protection has been regulated in the Personal Data Protection Law. Still, the government needs to encourage the public to be aware of personal data, and there is also a need to maintain a good information system by forming a personal data protection agency. In particular, the Directorate General of Taxes, organizer of the Notary/PPAT e-PHTB system, needs experts handling personal data protection.

Based on the theory of legal protection about legal protection for taxpayers and Notaries/PPAT in validating e-BPHTB, it is in line with the opinion put forward by Satjipto Rahardjo, where basically, the law protects a person's interests by allocating power to him to act in the interests of those interests. (Satjipto Rahardjo, 5) This theory of legal protection aims to determine the interests of the law in managing human rights and interests so that the law has the highest authority to determine human interests that need to be regulated and protected.

Legal protection must see the stages. Namely, legal protection is born from a legal provision and all legal regulations provided by the community, which is an agreement of the community to regulate behavioural relations between members of the community and between individuals and the government, which is considered to represent the interests of the community [8]. With the protection for taxpayers and PPAT in validating e-BPHTB in West Lombok Regency, it is hoped that it can create order and peace so that it is easier for taxpayers and PPAT to validate BPHTB electronically.

Legal protection has a broad meaning in the context of justice and certainty for individuals or entities in a legal system. There are several relevant

legal protection theories for taxpayers and PPAT in the e-BPHTB validation process to ensure justice, transparency, and legal certainty.

1. Preventive: This theory focuses on preventive efforts so that law violations do not occur in the first place. In the context of e-BPHTB, this includes protection for Taxpayers and Land Deed Officials by providing a clear, transparent, and easy-to-understand system. For example, by using the e-BPHTB system, taxpayers can easily access information regarding tax obligations and procedures, reducing the risk of administrative errors or inappropriate taxes. This system must provide instructions and warnings to Land Deed Officials or Taxpayers regarding tax obligations and the correct validation process, thereby avoiding disputes or losses in the future.

2. Reactive (Dispute Resolution): If there is a violation or error in the e-BPHTB validation process, the reactive protection theory provides a resolution mechanism, such as objections or appeals for taxpayers if they feel there is an error in the tax calculation or protection for PPAT if there is a detrimental claim related to the deed they made. This theory supports the right to obtain justice through legal channels, courts, or administrative dispute resolution.

In the e-BPHTB validation process, legal protection for Taxpayers and Land Deed Officials must refer to legal protection theories that focus on prevention, legal certainty, justice, and legal security. The e-BPHTB system used by the tax authority must guarantee transparency, accuracy, and protection of personal data, as well as provide a clear path for Taxpayers and Land Deed Officials to obtain justice if there are problems or disputes related to tax obligations and the making of deeds.

CONCLUSIONS

Implementing the self-assessment system principle in the e-BPHTB validation process in West Lombok Regency has been running well, which can provide convenience and efficiency in reporting and paying BPHTB. This system can run effectively, and a good understanding of taxpayers and PPAT regarding their procedures and obligations. PPAT plays an important role in ensuring the validity of the submitted documents and providing guidance to taxpayers on how to fulfil their tax obligations.

Legal protection in the validation process of e-BPHTB (Electronic Land and Building Acquisition Fee) in West Lombok Regency for Taxpayers (WP) and Land Deed Officials (PPAT) is an integral part of the state's efforts to ensure that tax obligations can be fulfilled fairly, transparently, and timely, as well as prevent abuse of the system. This protection includes the right to legal

certainty, data confidentiality, objection and appeal mechanisms, and supervision that ensures that errors or abuses can be corrected with the correct procedures. In addition, PPATs are also protected regarding the validity of documents and their responsibilities in making deeds, provided they act by applicable regulations.

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