

Analysis of BPHTB Collection Obstacles in Land Rights Registration at ATR/BPN Bandar Lampung

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ABSTRACT

Purpose: This study aims to analyze the implementation of the Land and Building Acquisition Duty (BPHTB) collection, identify the problems encountered, and examine the strategies undertaken to address these issues in Bandar Lampung.

Methodology: This study employed a qualitative approach with descriptive characteristics. Data were collected through interviews, observations, and document analysis. The collected data were analyzed using the data reduction, data presentation, and conclusion-drawing stages.

Results: The findings show that the BPHTB collection at the Ministry of ATR/BPN generally complies with existing regulations. However, challenges remain, including low taxpayer compliance, limited comparative data, discrepancies between the NJOP and market value, and limited human resources for verification. The proposed solutions include stronger supervision, improved information systems, and broader public socialization.

Conclusions: Although the BPHTB collection has been implemented according to the applicable provisions, its effectiveness remains limited by administrative and technical challenges. Stronger institutional coordination and system improvements are required to optimize the collection process.

Limitations: This study is limited to the BPHTB collection process in Bandar Lampung and focuses primarily on qualitative findings, which may limit the generalizability of the results to other regions.

Contribution: This study contributes to the understanding of BPHTB collection practices by identifying practical obstacles and proposing strategic improvements that may support more effective tax administration and local revenue management.

Keywords: *Bandar Lampung, BPHTB, Land Registration Tax Collection*

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1. Introduction

Local governments, as institutions responsible for managing governmental affairs based on the principles of regional autonomy and co-administration tasks, have the authority to generate revenue from various sources within the regional budget. Local taxation is one of the primary sources of local revenue and plays an important role in supporting regional development according to local conditions and potential. Taxes are compulsory contributions imposed on the public and must be fulfilled in accordance with the prevailing laws and regulations. Therefore, tax obligations possess legal force, and individuals who fail to comply with tax regulations may be subject to administrative sanctions such as fines, asset seizure, sealing, or detention. The government uses tax revenue to finance state administration, public services, and development programs. Consequently, the government continues to promote public awareness of the importance of tax compliance for common welfare ([Hasanah & Hosil, 2025](#)).

Local taxes are an important source of regional revenue used to finance government administration, public services and regional development. In the era of regional autonomy, local governments are expected to optimize their own-source revenue to reduce dependence on central government transfers ([Rahula & Bowo, 2021](#)). One form of local tax that has significant potential is the Land and Building Acquisition Duty (BPHTB), which is imposed on the acquisition or transfer of rights over land and/or buildings. BPHTB is becoming increasingly important in urban areas, where land and property transactions continue to grow along with population growth, investment, and regional development.

The BPHTB is not only a fiscal instrument but is also closely related to land administration. In the land rights registration process, proof of BPHTB payment is a mandatory administrative requirement before the registration file can be processed further by the ATR/BPN Office. Therefore, the effectiveness of BPHTB collection directly affects both local revenue and the smoothness of land-rights registration. If taxpayers delay payment, submit incomplete documents, or provide inaccurate transaction data, the registration process may be delayed ([Kumangki, 2020](#)). This shows that the BPHTB collection requires an effective administrative system, taxpayer compliance, and coordination among related institutions. In practice, the BPHTB collection faces several obstacles. Common problems include low taxpayer understanding of BPHTB procedures, delays in payment, limited comparative data, discrepancies between the Tax Object Selling Value and market value, and limited human resources in the verification process. These obstacles may reduce the accuracy of tax assessments and slow the administrative process. In addition, BPHTB implementation involves several institutions, such as local governments, Land Deed Officials, and ATR/BPN ([Noor, Purnama, & Meliani, 2025](#)). Weak coordination among these institutions can create data mismatches and prolong the verification process.

The case of BPHTB collection at the ATR/BPN Office in Bandar Lampung is important to examine because land and building transactions in urban areas require accurate, transparent and efficient administration. Although BPHTB has been regulated as a local tax, its implementation in the land rights registration process may still encounter technical and institutional challenges ([Nagari, Rohayati, Indah, & Kamil, 2024](#)). Therefore, this study aims to analyze the implementation of BPHTB collection, identify the obstacles encountered, and examine the efforts made to overcome these problems in the land rights registration process at the Bandar Lampung ATR/BPN Office. This study is expected to contribute to improving BPHTB administration, strengthening institutional coordination, and supporting more effective local-revenue management.

The Tax on the Acquisition of Land and Building Rights (BPHTB) is a major tax that has been transferred to the local government, such as in transactions involving the sale and purchase of land and/or buildings, which constitute a significant portion of this tax in the region. The transfer of rights to land and buildings is closely related to legal certainty, as evidenced by proof of such a transfer ([Chandra, 2022](#)). Fundamentally, the collection of the Land and Building Acquisition Tax (BPHTB) is delegated to local governments, thereby becoming a local tax and fee. Under Law No. 1 of 2022, the government grants local governments the authority to collect taxes and fees, emphasizing the restructuring of tax categories, the development of new local tax revenue sources, and the simplification

of fee categories. This has a significant impact on the simplification of taxes and fees in the regions, including the Land and Building Acquisition Tax (BPHTB).

Another issue is the public's limited understanding of BPHTB and its collection. For example, in Gunungsitoli City, many residents still do not fully understand BPHTB, which hinders the tax collection process. Another obstacle is the lack of cooperation between local governments and relevant agencies. A lack of alignment in collaboration between the PPAT and BPN and the local government can disrupt the process of verifying and validating transaction data, which ultimately impacts the accuracy of tax assessments. Additionally, inefficient BPHTB service procedures and mechanisms pose barriers. In the city of Gunungsitoli, for example, the procedures and mechanisms for BPHTB services are still not in line with the tax collection system regulated in Indonesia, which often leads to the manipulation of transaction values during the process of transferring rights to land and buildings ([Putri, Widiati, & Arthanaya, 2021](#)).

Additionally, the complexity of administrative procedures faced by taxpayers affects their compliance with BPHTB obligations. In practice, delays in payment, data inaccuracies, and incomplete supporting documents are frequently encountered during land rights registration. These conditions indicate that the quality of public services and administrative systems requires improvement. Therefore, a more comprehensive study is necessary to identify the various obstacles in BPHTB collection and analyze the factors influencing its implementation, particularly in the land rights registration process at the ATR/BPN Office in Bandar Lampung City.

2. Literature Review and Hypothesis/es Development

2.1 Local Taxes and Regional Revenue

Local taxes are one of the primary sources of regional revenue used to finance government administration, public services, and regional development. Under the regional autonomy system, local governments are granted the authority to manage their financial resources to improve public welfare and regional economic growth. According to fiscal decentralization theory, delegating tax collection authority to local governments is intended to increase regional financial independence and improve the effectiveness of public service delivery ([Ihwandi, 2023](#)). Therefore, local taxes play a strategic role in supporting sustainable regional development and strengthening local fiscal capacity ([Hasanah & Hosil, 2025](#)). In Indonesia, the legal basis for regional taxation is regulated by Law No. 1 of 2022 concerning Financial Relations between the Central and Regional Governments. The law provides local governments with broader authority to collect taxes and levies while simplifying tax classifications and improving local revenue systems.

From the perspective of fiscal decentralization, the delegation of tax collection authority to local governments is expected to improve public service delivery efficiency because local governments are considered to better understand the needs, potential, and socio-economic characteristics of their regions. [Ihwandi \(2023\)](#) explains that regional financial performance is closely related to the capacity of local governments to manage fiscal resources and support inclusive economic development. This means that local tax management should not be viewed merely as a technical revenue activity but as part of a broader regional development strategy. Therefore, effective local tax administration requires clear regulations, reliable data, accountable institutions, and public compliance ([Paroli, 2023](#)).

In Indonesia, the legal framework for local taxation has been strengthened through Law No. 1 of 2022, concerning Financial Relations between the Central and Regional Governments. This regulation provides local governments with broader authority to collect taxes and levies, while simplifying regional tax classifications and improving the local revenue system. The regulation also emphasizes the importance of restructuring local tax management so that tax collection can be more efficient, transparent, and supportive of regional fiscal sustainability ([Nurbekova, Juchnevicius, & Tussupova, 2024](#)). In this regard, local taxes are crucial for increasing local own-source revenue and supporting regional autonomy. The article also states that local taxes play a strategic role in financing government administration, public services, and regional development.

One of the local taxes with significant potential is the Tax on the Acquisition of Land and Building Rights (BPHTB). BPHTB has become an important source of local revenue because land and building transactions generally involve high economic value and continue to increase with urban development. [Hasanah and Hosil \(2025\)](#) emphasize that optimization of local tax governance, including PBB-P2 and BPHTB, requires the application of technology and transparent tax management. This is relevant because local tax revenue cannot be maximized if the administration remains manual, fragmented, or poorly supervised. Therefore, the quality of tax governance directly affects local governments' ability to collect revenue from potential tax objects.

Thus, local taxes and regional revenue are closely related to institutional capacity, taxpayer compliance and administrative effectiveness. Local governments must not only possess the legal authority to collect taxes but also develop systems that ensure fairness, accuracy, and efficiency in the collection process. In the case of BPHTB, the effectiveness of collection depends on the accuracy of transaction data, the clarity of procedures, and coordination among local governments, PPAT, and ATR/BPN. Weaknesses in these aspects may reduce tax revenue potential and delay public administrative service delivery. Therefore, strengthening local tax administration is essential for improving regional fiscal independence and supporting sustainable development in China.

2.2 Tax on the Acquisition of Land and Building Rights (BPHTB)

The Tax on the Acquisition of Land and Building Rights (BPHTB) is imposed on the acquisition or transfer of rights to land and/or buildings. BPHTB applies to various forms of ownership transfer, including sales and purchase transactions, grants, inheritance, and exchanges ([Permatasari, Sukmadewi, & Supriyadi, 2024](#)). As a local tax, BPHTB contributes significantly to regional revenue because land and property transactions continue to increase in line with economic and urban development. The implementation of BPHTB collection is closely associated with the land rights registration process carried out by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). In this process, taxpayers are required to fulfill their BPHTB obligations before the transfer of land rights can be legally registered. Therefore, the BPHTB functions not only as a fiscal instrument but also as a mechanism to support legal certainty in land administration ([Tobing, Rafianti, & Dahlan, 2025](#)).

As a local tax, BPHTB plays a significant role in increasing local own-source revenue because land and property transactions tend to have high economic value ([Fauzi & Kustinah, 2025](#)). The article explains that BPHTB contributes significantly to regional revenue because land and property transactions continue to grow in line with economic and urban development in the area. In urban areas such as Bandar Lampung, the increasing demand for land and buildings can create a greater BPHTB revenue potential. Therefore, the BPHTB collection must be managed effectively so that the economic value of land transactions can be converted into regional fiscal benefits.

The BPHTB also has an important administrative function in the land rights registration process. The implementation of BPHTB collection is closely related to the registration of land rights conducted by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). In practice, taxpayers are required to complete the BPHTB payment before the transfer of land rights can be legally registered. Therefore, the BPHTB functions not only as a fiscal instrument but also as a mechanism to support legal certainty in land administration. [Tobing et al. \(2025\)](#) emphasize the importance of strengthening land administration governance, including modernization and electronic land certification, to support bureaucratic reform and legal certainty.

The calculation of BPHTB is generally based on the Taxable Property Acquisition Value, which refers to the transaction or market value of the object ([Nurhayatie et al., 2024](#)). Tax payable is calculated after deducting the Non-Taxable Taxable Property Acquisition Value. However, this mechanism often creates practical challenges, particularly when there are differences between the Sales Value of Taxable Objects and the actual market value. These differences may lead to disputes, verification delays, or inaccurate tax assessments. This issue becomes more complex when the available comparative data on

land and building values are limited, making it difficult for officers to determine whether the reported transaction value reflects the actual market conditions.

In the land registration process, BPHTB involves several actors, including taxpayers, local governments, the PPAT, and the ATR/BPN. Each actor has different responsibilities but must work within an integrated administrative system. Taxpayers are responsible for calculating and paying BPHTB, PPAT assists in preparing legal documents and transaction records, local governments manage tax administration, and ATR/BPN processes land rights registration after the required documents are completed ([Sumari, Malino, & Wuriasih, 2025](#)). This institutional relationship shows that the effectiveness of BPHTB collections depends on coordination, data synchronization, and administrative clarity. If one component of the process does not function properly, both tax collection and land rights registration may be delayed.

2.3 Taxpayer Compliance Theory

Taxpayer compliance refers to the willingness of taxpayers to fulfill their tax obligations in accordance with prevailing laws and regulations. Compliance includes accurate reporting, timely payment, and adherence to the administrative procedures established by tax authorities. According to tax compliance theory, taxpayer behavior is influenced by factors such as tax knowledge, administrative complexity, the quality of public services, and law enforcement ([Kirchler, 2007](#)). In the context of BPHTB collection, taxpayer compliance is strongly affected by administrative efficiency and public understanding of tax procedures ([Yulia, 2017](#)). Complicated procedures, incomplete documentation requirements, and delays in verification processes may reduce taxpayer compliance and hinder tax collection effectiveness.

Tax compliance theory explains that taxpayer behavior is influenced by several factors, including tax knowledge, administrative complexity, service quality, supervision, and law enforcement. [Kirchler \(2007\)](#) states that taxpayer compliance is closely related to psychological, economic, and institutional factors that shape taxpayer behavior. Taxpayers are more likely to comply when they understand the rules, perceive the tax system as fair, and receive clear information from tax authorities. Conversely, low tax literacy, complicated procedures, and weak supervision may reduce voluntary compliance with tax laws. The article also states that taxpayer behavior is influenced by tax knowledge, administrative complexity, public service quality and law enforcement.

In BPHTB collection, taxpayer knowledge is an important determinant of tax compliance. Many taxpayers may not fully understand when BPHTB must be paid, how the amount is calculated, what documents are required, and how the BPHTB payment is connected to land rights registration ([Khasanah, Wijaya, & Sidik, 2025](#)). This lack of understanding can result in late payments, incomplete documentation, and incorrect tax calculations. This article identifies limited public understanding of BPHTB obligations as a primary obstacle to BPHTB collection, which may delay the land rights registration process. This shows that taxpayer compliance cannot be separated from the effectiveness of socialization and tax education.

Administrative complexity also affects taxpayer's compliance. When tax procedures are difficult to understand, time-consuming, or not supported by clear information systems, taxpayers may experience difficulties fulfilling their obligations. Complicated procedures can also increase the risk of documentation errors, data discrepancies, and verification delays ([Kriswanti & Indriani, 2025](#)). In BPHTB collection, incomplete documentation requirements and delays in verification may reduce taxpayer compliance and hinder the effectiveness of tax collection. Therefore, simplifying administrative procedures and improving digital tax services are necessary to support better compliance with tax obligations.

Law enforcement and supervision also play important roles in shaping taxpayer compliance ([Qomariyah and Vizandra, 2025](#)). Sanctions can encourage taxpayers to fulfill their obligations, but enforcement must be balanced with quality of service and institutional transparency. Taxpayers are more likely to comply when they receive accurate information, accessible services, and fair treatment from

government institutions. Therefore, improving BPHTB compliance requires a comprehensive strategy that includes public education, administrative simplification, stronger supervision, and better coordination among local governments, PPAT, and ATR/BPN. Thus, compliance is not only the responsibility of taxpayers but also the outcome of an effective and responsive tax administration system.

2.4 Administrative and Institutional Challenges in BPHTB Collection

Several previous studies have identified various obstacles to the implementation of BPHTB collection. One of the main challenges is the limited public understanding of BPHTB procedures and their obligations. In addition, discrepancies between the Sales Value of Taxable Objects (NJOP) and actual market prices frequently create difficulties in determining accurate tax assessments. Another important issue relates to institutional coordination among local governments, Land Deed Officials (PPAT), and the ATR/BPN Office. Weak coordination and data synchronization may lead to inaccuracies in transaction verification and delays in land registration processes. Administrative inefficiency, limited human resources, and inadequate information systems also contribute to obstacles in the implementation of BPHTB ([Putri et al., 2021](#)).

One major challenge in BPHTB collection is the limited public understanding of BPHTB procedures and their obligations. When taxpayers do not understand the payment mechanism, calculation basis, and required documents, they may fail to fulfill their obligations properly. [Putri et al. \(2021\)](#) found that public understanding and service procedures are important factors affecting the implementation of the BPHTB tax collection. The article also notes that limited public understanding of BPHTB procedures and obligations is one of the main obstacles to implementation. Therefore, public socialization is essential for reducing taxpayer errors and improving compliance.

Another significant challenge is the discrepancy between the Sales Value of Taxable Objects and actual market prices. Such discrepancies may hinder accurate BPHTB assessments. If the reported transaction value does not reflect the actual market value, tax calculations may become inaccurate and potentially reduce local revenue. Conversely, if the tax assessment is considered too high, taxpayers may object to or delay payment ([Pramudya, 2022](#)). This condition shows that valuation accuracy is central to the BPHTB administration. This study identifies discrepancies between the NJOP and market value as a factor that frequently creates difficulties in determining accurate tax assessments.

Institutional coordination is another important issue in the BPHTB collection. The process involves local governments, Regional Revenue Agencies, PPAT, and ATR/BPN. Weak coordination among these institutions may lead to data mismatches, repeated verifications, and delays in land registration services ([Ameyaw & de Vries, 2021](#)). This article explains that weak coordination and data synchronization among local governments, PPAT, and ATR/BPN may cause inaccuracies in transaction verification and delays in the land registration process. Therefore, the BPHTB collection should be supported by an integrated administrative system that allows relevant institutions to share accurate and updated data.

Limited human resources and inadequate information systems also affect the quality of BPHTB programs. Verification requires officers to understand taxation, land administration, legal documentation, and property valuation. If the number of officers is limited or the information system is not well integrated, the verification process may become slow and less accurate. [Yuliana and Yunani \(2019\)](#) explain that administrative errors, incomplete documentation, and differences in transaction values can prolong the verification process because authorities must reexamine submitted data and documents. The article also states that limited human resources and inadequate information systems contribute to obstacles in BPHTB implementation.

Overall, administrative and institutional challenges in BPHTB collection indicate that the problem is not only related to taxpayer compliance but also to governance capacity issues. To improve BPHTB collection, local governments and related institutions must strengthen data integration, improve digital information systems, increase human resource capacity, and enhance coordination among agencies. In

addition, public education should be intensified so that taxpayers understand their obligations and the procedures. These efforts are expected to reduce administrative delays, improve tax accuracy, and support a more effective land-rights registration process.

2.5 Research Gap

Although numerous studies have examined BPHTB collection and regional taxation, most previous research has focused on general administrative issues and local government revenue management (LGRM). Studies specifically analyzing the obstacles in BPHTB collection within the land rights registration process at the ATR/BPN Office are still limited, particularly in Bandar Lampung. Therefore, this study seeks to fill this gap by examining the constraints and influencing factors of BPHTB collection during the land rights registration process at the ATR/BPN Office in Bandar Lampung City.

3. Methodology

This study employs a qualitative descriptive approach to describe the implementation of the collection of the Land and Building Acquisition Tax (BPHTB) and the obstacles encountered in the land rights registration process at the ATR/BPN Office in Bandar Lampung, Indonesia. The data sources included primary and secondary data. Primary data were obtained through interviews and direct observation of staff in the land rights registration section at the ATR/BPN Office in Bandar Lampung City, while secondary data were sourced from relevant journals, books, and legal regulations. Data were collected through interviews, observations, and document analysis. The collected data were then analyzed using descriptive qualitative analysis methods to draw conclusions aligned with the research objectives.

4. Results and Discussion

4.1 Collection of BPHTB During the Land Rights Registration Process

The collection of the Land and Building Acquisition Tax (BPHTB) during the land rights registration process at the ATR/BPN Office in Bandar Lampung is a mandatory component of land administration that must be fulfilled before the registration process can proceed. In practice, the BPHTB serves as an administrative requirement that taxpayers must complete as part of their obligation arising from the acquisition of land and/or building rights. Fundamentally, the BPHTB does not directly collect at the ATR/BPN Office; instead, taxpayers are responsible for making the payment prior to the processing of registration documents. This mechanism is consistent with the self-assessment system applied to BPHTB, whereby taxpayers are granted the authority to calculate, pay and report their own tax obligations ([Harianja, 2019](#)).

Based on research conducted at the ATR/BPN Office in Bandar Lampung, the BPHTB collection process begins by calculating the amount of tax that must be paid by the taxpayer based on the Taxable Property Acquisition Value (NPOP). This value is then used as the basis for determining the amount of tax owed, in accordance with the applicable rates. In practice, taxpayers are often assisted by Land Deed Officers (PPAT) in calculating BPHTB to ensure compliance with applicable regulations and avoid errors in the administrative process. Once the calculation process is complete, the taxpayer is required to make payments through a bank or financial institution designated by the local government. Proof of payment is then submitted as one of the requirements for the land rights registration process at the ATR/BPN Office in Bandar Lampung City ([Bonita, 2022](#)).

The process of paying BPHTB during land title registration varies depending on the type of land administration service used. In routine or self-service certificate registration, the BPHTB payment is made before the land rights registration process begins. Meanwhile, in the Comprehensive Systematic Land Registration (PTSL) program, BPHTB payment is made after the issuance of the Certificate of Ownership (SHM) because the BPHTB has already been recorded as a tax liability. This difference in mechanisms indicates that the collection of BPHTB is aligned with the land administration procedures in effect at the ATR/BPN Office in Bandar Lampung. In practice, the BPHTB is closely tied to the land administration process. Proof of BPHTB payment is one of the primary documents that applicants must provide for the land rights registration process to proceed. If proof of BPHTB payment is not attached, the administrative process cannot continue until this tax obligation is fulfilled. This indicates that

BPHTB functions not only as a source of local revenue but also as an administrative instrument for establishing orderly land management ([Mardiasmo, 2016](#)).

4.2 Requirements for Land Title Registration

In the land title registration process, several administrative requirements must be met to ensure that the registration process proceeds smoothly. One of the primary requirements is proof of payment of the BPHTB tax. Additionally, applicants are required to submit identification documents, such as an ID card, family card, and Taxpayer Identification Number (NPWP), if necessary. Applicants must also attach documents of land ownership or control, such as a land certificate, deed of sale, deed of gift, or land certificate, as the basis for applying for a land title registration. In addition to land ownership documents, applicants are also required to attach proof of payment of Land and Building Tax (PBB) as a form of fulfilling tax obligations regarding the land and building in question.

In practice, several documents are the primary focus of the BPHTB verification process, namely the BPHTB form and proof of BPHTB payment. These documents are essential for the ATR/BPN of Bandar Lampung City to process the file further. The completeness of administrative documents significantly impacts the smoothness of land rights registration processes. If there are missing documents or discrepancies in the data submitted by the applicant, the administrative verification process takes longer because it requires re-examination by the relevant authorities. This situation underscores the importance of meticulous attention to detail in fulfilling administrative requirements to ensure a smooth land rights registration process ([Irwan, Niga, Rih, & Wadu, 2025](#)).

4.3 The Role of BPHTB in the Land Title Registration Process

The BPHTB plays a crucial role in the land rights registration process at the ATR/BPN Office in Bandar Lampung. Payment of BPHTB is one of the primary requirements that must be met before an application can be further processed. Without proof of BPHTB payment, the land rights registration process cannot proceed because the applicant's tax obligations are considered to be unfulfilled. In practice, the BPHTB is an obligation that must be fulfilled by taxpayers as part of the legalization process for acquiring land and building rights. This demonstrates that the BPHTB functions not only as a local tax but also plays a vital role in ensuring orderly land administration. The payment of BPHTB serves as a key indicator of administrative completeness that is closely scrutinized during the land rights registration process ([Fikriyah, Agusta, & Suhartini, 2023](#)). Thus, the BPHTB serves two functions: as a source of local revenue and as an administrative tool in the process of legalizing land rights. The proper implementation of BPHTB can enhance legal certainty regarding the ownership of land and buildings and support increased local revenue from the local tax sector. Therefore, fulfilling the obligation to pay the BPHTB is an integral part of the land rights registration process.

4.4 BPHTB Payment Process

The BPHTB payment process begins with calculating the tax amount owed by the taxpayer based on the Taxable Property Acquisition Value (NPOP). In this process, the BPHTB amount is calculated based on the transaction or market value of the taxable property, which is then reduced by the Non-Taxable Taxable Property Acquisition Value (NPOPTKP). Once the calculation process is complete, the taxpayer is required to make the payment through a bank or a financial institution designated by the local government. Upon payment, the taxpayer receives a BPHTB payment receipt, which is then used as one of the administrative requirements in the land title registration process.

This payment receipt is subsequently verified by the relevant authorities before the documents are processed further. In practice, the verification process is conducted to ensure that the BPHTB payment complies with the applicable regulations and that there are no errors in the submitted administrative data. In general, the BPHTB payment process at the ATR/BPN Office in Bandar Lampung City has proceeded in accordance with established procedures. However, in its implementation, there are still certain challenges that can affect the smooth operation of land administration processes. Therefore, meticulousness in the payment process and document review is crucial to support the effectiveness of land administration services ([Bonita, 2022](#)).

4.5 Analysis of the Alignment Between On-Site Implementation and Applicable Regulations

Based on the results of field research, the collection of BPHTB has generally been in accordance with applicable regulations, specifically Law No. 1 of 2022 on Financial Relations between the Central and Local Governments. These provisions explain that BPHTB is a type of local tax that uses a self-assessment system, whereby taxpayers are authorized to calculate and pay the tax due based on the acquisition value of the taxable object ([Harianja, 2019](#)). Ideally, every taxpayer should understand their BPHTB payment obligations and make payments on time before the land title registration process begins.

In addition, the submitted data must be complete and reflect actual conditions so that administrative procedures can proceed smoothly and do not encounter obstacles during the verification process. However, in practice, some members of the public do not understand their BPHTB payment obligations, which often leads to late tax payments. Furthermore, discrepancies in the data submitted by applicants are common obstacles in the administrative process. The discrepancy between on-site conditions and the required standards indicates that the collection of BPHTB has not yet been fully optimized and still requires improvements in its implementation ([Nasution, Mutmainah, Khairiyah, & Vientiany, 2024](#)).

4.6 Challenges in BPHTB Collection at the ATR/BPN Office in Bandar Lampung

Based on the findings of this study, there are several obstacles to collecting BPHTB during the land rights registration process at the ATR/BPN Office in Bandar Lampung. The first obstacle stems from the public's lack of knowledge regarding the responsibility to pay BPHTB and the procedures that must be followed during land rights registration. This lack of understanding often leads to delays in BPHTB payments, which, in turn, delays the land title registration process. The next challenge is the difficulty in calculating BPHTB costs, particularly in determining the acquisition value of the taxable object in accordance with actual conditions. Additionally, the lack of public outreach regarding BPHTB payment procedures contributes to disruptions in the smooth operation of land administration processes.

In addition to these challenges, discrepancies in the data submitted by applicants also pose obstacles to the BPHTB collection process. Such discrepancies may include differences in transaction values, incomplete documentation or other administrative errors. These issues prolong the verification process because the relevant authorities must re-examine the submitted data and documents. Administrative processes that require meticulous attention can also hinder the completion of land title registration if there are deficiencies or errors in the submitted documents ([Yuliana & Yunani, 2019](#)).

4.7 Efforts to Overcome Challenges in BPHTB Collection

To address the various challenges in collecting BPHTB data, measures involving relevant agencies and the public are necessary. One approach is to increase public awareness and education regarding the importance of paying BPHTB and the procedures that must be followed in the land title registration process. With a better understanding, it is hoped that the public will fulfill their obligations in a timely manner so that administrative processes can run more smoothly. Additionally, greater attention to detail is needed during the document completion and review processes to minimize data errors that could hinder the administrative verification process. In this regard, the role of the Land Deed Officer (PPAT) is crucial in helping to verify the completeness of documents and the accuracy of BPHTB calculations to ensure compliance with applicable regulations ([Bonita 2022](#)).

Another measure that needs to be taken is to improve coordination among relevant agencies so that the collection of BPHTB and the registration of land rights can proceed more effectively and efficiently. With good coordination between local governments, the Regional Revenue Agency, PPATs, and ATR/BPN, any obstacles that arise can be promptly resolved without disrupting the overall administrative process. This indicates that the success of BPHTB implementation is influenced not only by taxpayer compliance but also by the quality of service and coordination among relevant agencies ([Fikriyah et al., 2023](#)).

5. Conclusions

5.1 Conclusions

Based on the research findings, the implementation of Land and Building Acquisition Duty (BPHTB) collection in the land rights registration process at the ATR/BPN Office in Bandar Lampung City has generally been carried out in accordance with applicable regulations through a self-assessment system, in which taxpayers are responsible for calculating and paying their tax obligations. BPHTB plays an important role in the land rights registration process because proof of BPHTB payment is one of the mandatory administrative requirements before the registration documents can be processed further. However, several challenges are still encountered in practice, including limited public understanding of BPHTB obligations, delays in tax payments, difficulties in calculating BPHTB, and inconsistencies in submitted data and documents. These obstacles may prolong the administrative verification process and hinder the completion of land-rights registration.

5.2 Research Limitation

This study is limited to the implementation of BPHTB collection in the land rights registration process at the ATR/BPN Office in Bandar Lampung. This research focuses primarily on administrative and procedural aspects using a qualitative approach; therefore, the findings may not fully represent BPHTB collection practices in other regions or institutions. In addition, this study did not quantitatively measure taxpayer compliance levels or the effectiveness of the BPHTB collection system.

5.3 Suggestion and Directions for Future Research

To improve the effectiveness of BPHTB collection and support a more efficient land rights registration process, several efforts are recommended. First, local governments and related institutions should enhance public socialization of BPHTB procedures, obligations, and payment mechanisms. Second, administrative verification and document examination processes should be strengthened to minimize data inconsistencies and incomplete submissions. Third, stronger coordination among local governments, PPAT, and the ATR/BPN Office is necessary to improve data synchronization and administrative efficiency. Future studies are also recommended to examine BPHTB collection using quantitative approaches or comparative studies across different regions to obtain broader findings on the effectiveness of BPHTB administration.

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