



Duty For Acquisition of Land And Building Rights In The Implementation of Complete Systemic Land Registration In Purbalingga Regency

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Abstract

Systematic Land Registration is the process of land registration being carried out simultaneously and covering all land for the first time. Registration objects that have not been registered in a village or sub-district area or equivalent to issuing a certificate of proof of land parcels. Ownership of a plot of the land. The implementation of PTSL in Purbalingga Regency has several obstacles, such as the BPHTB report, which did not report in the last three years. Policy discrepancy between the National Land Agency of Purbalingga Regency and the Regional Finance Agency of Purbalingga Regency, especially regarding the BPHTB issue, has not been resolved. This study aims to determine the implementation of the Customs on Acquisition of Rights on Land and Buildings (BPHTB) in the Complete Systematic Land Registration (PTSL), as well as the obstacles to the implementation of the Complete Systematic Land Registration (PTSL) of the Customs for the Acquisition of Rights on Land and Buildings (BPHTB) in Purbalingga Regency. The research method used is normative juridical. The data obtained from interviews, observations, and literature studies are processed qualitatively. The solution is to improve coordination between the National Land Agency and the Regional Finance Agency of Purbalingga Regency and the parties involved in implementing the PTSL program to create synchronization or harmonization between the two to meet the formal requirements for legal certainty.

Keywords: Complete Systematic Land Registration, Land and Building Rights Acquisition Fees

Abstrak

Pendaftaran Tanah Sistematis Lengkap (PTSL) adalah proses pendaftaran tanah untuk pertama kali, yang dilakukan secara serentak dan meliputi semua obyek pendaftaran tanah yang belum didaftarkan di dalam suatu wilayah desa atau kelurahan atau yang setingkat dengan itu dengan tujuan penerbitan sertifikat pada bidang tanah sebagai tanda bukti kepemilikan atas suatu bidang tanah. Pelaksanaan PTSL di Kabupaten Purbalingga dalam implementasinya terdapat beberapa kendala seperti belum terlapornya laporan BPHTB sejak tiga tahun terakhir dan ketidaksinkronan kebijakan antara pihak Badan Pertanahan Nasional Kabupaten Purbalingga dengan pihak Badan Keuangan Daerah Kabupaten Purbalingga khususnya terkait dengan permasalahan BPHTB yang sampai saat ini belum ada penyelesaiannya. Penelitian ini bertujuan untuk mengetahui pelaksanaan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) dalam Pendaftaran Tanah Sistematis Lengkap (PTSL), serta kendala pelaksanaan Pendaftaran Tanah Sistematis Lengkap (PTSL) terhadap Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) di Kabupaten Purbalingga. Metode penelitian yang digunakan adalah yuridis normatif, data yang diperoleh dari wawancara, observasi dan studi kepustakaan kemudian diolah secara kualitatif. Solusi yang dapat diterapkan ialah dengan meningkatkan koordinasi antara Badan Pertanahan Nasional dan Badan Keuangan Daerah Kabupaten Purbalingga serta pihak-pihak yang terlibat dalam implementasi program PTSL agar terciptanya sinkronisasi atau harmonisasi antara keduanya supaya memenuhi syarat formal kepastian hukum.

Kata Kunci : Pendaftaran Tanah Sistematis Lengkap, Bea Perolehan Hak atas Tanah dan Bangunan

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I. Introduction

Land as a necessity that is quite important for humans, requires legal certainty in terms of ownership in the community. Therefore, to issue a legal certainty regarding land ownership rights, land registration is needed at the land office where the land is located. The party who controls the land can obtain a certificate of land rights to guarantee control and ownership of

the land they occupy.¹ The people's need for land continues to increase daily, in line with the Indonesian nation's pace of development in all fields. The function of the land has also developed, so the community's need for land continues to develop, which adjusted to the level of diverse needs. Various aspects of human life need land. The importance of land for humans can be seen in that humans can't live apart from the soil. Humans are always related to various activities, and all these activities are always carried out on the ground. Humans carry out all activities on the ground, so humans are always in contact with the ground.² Because land is so valuable for human life, the land is often the trigger for disputes in society. People will use various ways to be able to own or control land, even if it is done in a way that violates the law. Land tenure without the proper permit or legal proxy often referred to as illegal land occupation, is not uncommon. Because on the one hand, the land area is increasingly limited, while the community's need for land is increasing.³

Land registration aims to provide legal certainty and legal protection to land rights holders.⁴ The implementation of land registration is *recht cadaster* to provide legal certainty and legal protection to holders of land rights, with evidence produced at the end of the land registration process in the form of a Land Book and Land Certificate consisting of a Copy of the Land Book and a Letter of Measurement. Land registration is carried out in two ways: systematically covering the area of a village or sub-district or part of it and sporadically, registration of land parcels at the request of the holder or recipient of the rights concerned individually or in large numbers.⁵ Sporadically, land registration does not significantly increase registered land parcels because it is expensive. Hence, people are not very enthusiastic about registering their land. ATR/BPN has received the Indonesian Land Administration Project (PAP). LAP has significantly impacted accelerating land registration, so continued this project through the Land Management and Policy Development Program (LMPDP). According to community perception, systematic land registration is more affordable in cost, time, and certification procedures than sporadic certification. Similar projects are feasible to be continued in the future.⁶ Systematic land registration is highly desirable for owners of unregistered land parcels, especially for lower-middle-income people.

The development of land registration in Indonesia is that there are still many lands that have not been certified and registered. This condition was allowed to continue without any effort from the government; In this case, the National Land Agency carried out a socialization program about the importance of land registration to realize concrete legal certainty over land ownership rights in the community. So, problems will arise regarding the orderly administration of land ownership rights was controlled by society. It was Controlled by society. It will even lead to disputes/disputes among fellow community members in physical control of the land during the community.⁷ Prompted the government to work hard to ensure that all land in Indonesia is certified and registered, and all land in Indonesia will be certified by 2025.

¹ Khoiruddin, *Problem Pendaftaran Tanah Sistematis Lengkap (PTSL) dalam rangka Percepatan Pensertipikatan Hak atas Tanah di Kabupaten Kepulauan Meranti Provinsi Riau*, Tesis, Medan: Universitas Sumatera Utara, 2018.

² Hanida Gayuh Saena, *Pelaksanaan Pendaftaran Tanah Sistematis Lengkap (PTSL) di Kabupaten Sleman Berdasarkan Peraturan Menteri Agraria dan Tata Ruang/Badan Pertanahan Nasional Nomor 1 Tahun 2017*, Skripsi (Yogyakarta: Universitas Islam Indonesia, 2018), 1.

³ *Ibid*, 2.

⁴ Mira Novana Ardani, "Tantangan Pelaksanaan Kegiatan Pendaftaran Tanah Sistematis Lengkap dalam Rangka Mewujudkan Pemberian Kepastian Hukum," *Jurnal Gema Keadilan*, Vol.6, No. 7 (2019).

⁵ Septina Marryanti, dan Yudha Purbawa, "Optimalisasi Faktor-Faktor yang Mempengaruhi Keberhasilan Pendaftaran Tanah Sistematis Lengkap," *Bhumi: Jurnal Agraria dan Pertanahan*, Vol. 4, No. 2 (2018).

⁶ *Ibid*.

⁷ Widhi Handoko, *Kebijakan Hukum Pertanahan sebuah Refleksi Keadilan Hukum Progresif*, (Yogyakarta: Thafa Media, 2014), 235.

To realize the target of certifying all land in Indonesia by 2025, the government has issued a Regulation of the Minister of ATR/BPN through the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency on Complete Land Registration (PTSL) on 6 June 2018. To certify all land in Indonesia by 2025, the government has issued a Ministerial Regulation of ATR/BPN through the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency on Complete Systematic Land Registration (PTSL) 6 June 2018. It is essential to provide legal certainty for the people who control their land parcels. Thus, the control of land parcels by the community in the territory of Indonesia has a clear legal basis and can create a legal order for land ownership rights. by the people of each region.⁸Complete Systematic Land Registration (PTSL) is implemented in accelerating land rights certification throughout Indonesia. It's pretty important to provide legal certainty for the people who control their land parcels so that the control of land parcels by the people in the territory of Indonesia has a clear legal basis and can create a legal order for land ownership rights by the people in

Indonesia. Although various regulations for Complete Systematic Land Registration have been issued and cooperation or coordination between agencies has been established, various facilities/breakthroughs have been made. There are still obstacles at the implementation level in implementing Complete Systematic Land Registration, oriented to quantity targets that allow ignoring quality. These obstacles include the cost of land taxes (PPh and BPHTB), human resources, facilities and infrastructure, whole excess land, abandoned land, problems with the announcement of biological data, and juridical data as the application of the principle of contradiction delimitation. These obstacles can be described as solutions to Complete Systematic Land Registration (PTSL) implementation.⁹In addition, the problem of PPh and BPHTB is payable in the implementation of Complete Systematic Land Registration (PTSL) which is regulated in Article 33 of the Regulation of the Minister of ATR/Ka BPN Number 6 of 2018. Provides convenience in implementing the Complete Systematic Land Registration (PTSL) program for those unable to pay PPh and BPHTB by making a statement letter due to PPh and BPHTB. However, Article 33 still requires further explanation of the collection mechanism and how long must pay because the provisions of the legislation have not regulated the PPh and BPHTB payable regarding land taxes. Although Article 33 only explains that the Head of the Land Office is obliged to submit a list of outstanding BPHTB and/ PPh arrears periodically within three months to the local Regent/Mayor. If there is a transfer of rights or changes to the Land Book and Land Rights Certificate, it can only be done after the person concerned has paid the PPh and BPHTB owed.¹⁰

Purbalingga Regency has implemented a Complete Systematic Land Registration (PTSL) program since its inception in 2018 until now. It is implemented according to the implementation rules for Complete Systematic Land Registration (PTSL) which targets that by 2025 all land in Indonesia has been certified. As with existing regulations, the certification process in Purbalingga Regency is given the convenience of only being carried out through one roof, namely at the Purbalingga ATR/BPN Office. The Head of the Land Legal Relations Division, the Purbalingga ATR/BPN Office, stated several obstacles in implementing the Complete Systematic Land Registration (PTSL) in Purbalingga Regency as human resources and infrastructure facilities and infrastructure.¹¹The most exciting thing to examine from implementing the Complete Systematic Land Registration (PTSL) in Purbalingga Regency is the implementation of the Customs on Land and Building Rights Acquisition (BPHTB) policy

⁸ Istiqamah, "Tinjauan Hukum Legalisasi Aset Melalui Pendaftaran Tanah Sistematis Lengkap (PTSL) Terhadap Kepemilikan Tanah," *Jurnal Jurisprudentie*, Vol. 5, No. 1 (2018).

⁹ Dian Aries Mujiburohman, "Potensi Permasalahan Pendaftaran Tanah Sistematis Lengkap (PTSL)," *Jurnal Bhumi*, Vol. 4, No. 1 (2018), 90.

¹⁰ *Ibid*, 91.

¹¹ Interview with Mr. Probo Ngadmanto, as Head of the Land Legal Relations Section of the Purbalingga Regency ATR/BPN Office, on July 6, 2021.

which is considered non-existent. And data on the Acquisition of Land and Building Rights (BPHTB) has not been reported. Must be submitted by the Head of the Purbalingga Land Office to the local Regent or Mayor from the beginning of the Complete Systematic Land Registration (PTSL) until now. Therefore, the Customs for Land and Building Rights Acquisition (BPHTB) report data has never been entered into the Regional Finance Agency (BAKEUDA). Their duties and responsibilities are in collecting and managing regional tax revenues. Including Customs on the Acquisition of Land and Building Rights. Land and Building (BPHTB). Even though the Land and Building Rights Acquisition Fee (BPHTB) is considered nil and not payable, it should still report the report data on (BPHTB) to the local Regent or Mayor. The report data must also reach the Regional Finance Agency (BAKEUDA), which is in charge of the Rights Acquisition Fee. on Land and Buildings (BPHTB). The asymmetry between these institutions raises various questions.

Based on the explanation above, the authors are interested in conducting a research entitled "**DUTY FOR ACQUISITION OF LAND AND BUILDING RIGHTS IN THE IMPLEMENTATION OF COMPLETE SYSTEMIC LAND REGISTRATION IN PURBALINGGA REGENCY.**"

II. Research Problems

1. How is implementing the Customs for the Acquisition of Rights on Land and Buildings in a Complete Systematic Land Registration in Purbalingga Regency?
2. What are the obstacles to implementing a Complete Systematic Land Registration on the Customs for the Acquisition of Rights to Land and Buildings in the Purbalingga Regency?

III. Research Methods

This research method uses a normative juridical method. The normative juridical method is carried out through a literature study that examines mainly secondary data in-laws and regulations, research results, study results, and other references. Can supplement it with the normative juridical method with interviews.¹² This research is descriptive. Descriptive research is research used to describe a situation, subject, behavior, or phenomenon.¹³ This study uses descriptive-analytical research specifications because it will describe a reality and facts related to the implementation of a Complete Systematic Land Registration of Customs Acquisition of Rights on Land and Buildings. The data collection method in this study was carried out through library research. The analytical method used is qualitative, a research method that produces analytical descriptive data because it does not use formulas and numbers using deductive thinking methods.

IV. Research Results And Discussion

1. Implementation of Customs on Acquisition of Rights on Land and Buildings (BPHTB) in Complete Systematic Land Registration (PTSL) in Purbalingga Regency

Complete Systematic Land Registration (PTSL) is a land registration activity for the first time that is carried out simultaneously, which includes all land registration objects that have not been registered in one village area or other equivalent names. Also, it includes mapping of

¹² Salim HS, *Penerapan Hukum Pada Penelitian Tesis dan Disertasi* (Jakarta: PT. Raja Grafindo, 2013).

¹³ Badriyah Khaleed, *Legislative Drafting Teori dan Praktik Penyusunan Peraturan Perundang-undangan* (Yogyakarta: Medpress Digital, 2014), 41.

all registered land registration objects. To collect and provide complete information regarding the plots of land.¹⁴ All land in Indonesia will be certified at least until 2025. Because, in Indonesia itself, there are still many lands that have not been certified. So, by determining the shorter time, it is hoped that the implementation of land registration can be completed quickly and provide legal certainty and legal protection is faster.¹⁵

To ensure legal certainty, legal protection and reduce disputes from the Complete Systematic Land Registration (PTSL) program, the Ministry of ATR/BPN has perfected various sets of written regulations/legal bases that are complete and clear. Human resources are the improvement of facilities and infrastructure. The financing aspect is expanded, and there is coordination between institutions outside the BPN. It has been regulated in laws and regulations to provide convenience and acceleration in land registration throughout Indonesia. Written law, complete, and transparent legal instruments in the implementation of Complete Systematic Land Registration (PTSL) have been contained in various regulations, technical instructions, and circulars to facilitate the implementation of Complete Systematic Land Registration (PTSL).¹⁶

Complete Systematic Land Registration (PTSL) is regulated in the Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency Number 6 of 2018. Article 33 of the Regulation of the Minister of ATR/BPN Number 6 of 2018 concerning Complete Systematic Land Registration (PTSL) provides convenience in implementing the Complete Systematic Land Registration (PTSL) program, namely for those who have not or have not been able to. To pay the Customs for the Acquisition of Rights on Land and Buildings (BPHTB) and/or there is still arrears in the payment of PPh by other parties on the land in question, a Land Rights Certificate can still be issued. Then Article 33 also explains that the Head of the Land Office is obliged to submit a list of outstanding BPHTB and/ PPh payable periodically within 3 (three) months to the local Regent/Mayor. If there is a transfer of rights or changes to the Land Book and Certificate of Land Rights, it can only be carried out after the person concerned has paid the PPh and BPHTB owed.

Based on the provisions of Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Customs for the Acquisition of Land and Building Rights (BPHTB) and Law Number 28 of 2009 concerning Regional Taxes and Levies, it is explained that the object of regional taxes is the acquisition of land and building rights. Cost of land and building rights acquisition (BPHTB) is the acquisition of land and or building rights.¹⁷ The Fee for the Acquisition of Rights on Land and Buildings before the enactment of Law Number 28 of 2009 is a tax levied by the central government. In the era of regional autonomy and since the enactment of Law No. 28 of 2009, regional taxes have been updated. The Fee for the Acquisition of Rights to Land and Buildings (BPHTB) is a regional tax levied by the district/city government. Therefore, those who have the right to collect and manage the Customs for the Acquisition of Rights to Land and Buildings (BPHTB) payable in the implementation of the current Complete Systematic Land Registration (PTSL) are district/city governments.¹⁸

Information obtained from the Head of the Land Legal Relations Section of the ATR/BPN Office of Purbalingga Regency stated that in the implementation of Complete Systematic Land Registration (PTSL) in Purbalingga Regency and almost all areas in Central

¹⁴ Zulfikar, *Analisis Yuridis Terhadap Munculnya Penyimpangan Hukum Dalam Kegiatan Pendaftaran Tanah Sistematis Lengkap (PTSL)*, Tesis, (Medan: Universitas Sumatera Utara, 2019), 40

¹⁵ Isdiyana Kusuma Ayu dan Benny Krestian Heriawanto, "Perbandingan Pelaksanaan Program Nasional Agraria dan Pendaftaran Tanah Sistematis Lengkap di Kota Batu," *Jurnal Hukum dan Kenotariatan*, Vol. 3, No. 2 (2019).

¹⁶ Dian Aries Mujiburohman, *Op.Cit.*, 91.

¹⁷ Marlon Gustia, "Penerapan Hukum Pengenaan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB)," *Jurnal IUS*, Vol. IV, No. 1 (2016).

¹⁸ Gabriel Januari, *Pelaksanaan Sertifikasi Hak atas Tanah dikaitkan dengan Penerapan Undang-Undang No. 28 Tahun 2009 Tentang BPHTB di Kota Medan*, Tesis, (Medan: Universitas Sumatera Utara, 2019), 75.

Java received orders from the Central Java Provincial BPN Regional Office to nullify BPHTB. The Head of Land Legal Relations at the Purbalingga Regency ATR/BPN Office explained verifying the Complete Systematic Land Registration (PTSL) system at BPN. There are three options for import duties on land and building use rights (BPHTB), the first being paid off, the second is owed.¹⁹

When referring to Ministerial Regulation of ATR/BPN Number 6 of 2018 concerning Complete Systematic Land Registration (PTSL), the three options for Customs for Acquisition of Rights on Land and Buildings (BPHTB) in the ATR/BPN verification system in an article by article have no regulations at all. Article 33 of the Regulation of the Minister of ATR/BPN Number 6 of 2018 concerning Complete Systematic Land Registration (PTSL). That "those who are not or have not been able to pay the Cost of Acquisition of Land and Building Rights can still obtain a land certificate but with a note that The person concerned must make a statement letter on the fee for the acquisition of land and building rights (BPHTB)." Suppose we are guided by Article 33 of the Regulation of the Minister of ATR/BPN Number 6 of 2018 concerning Complete Systematic Land Registration (PTSL). In that case, the Fee for the Acquisition of Rights to Land and Buildings (BPHTB) for each participant of Complete Systematic Land Registration (PTSL) is still declared payable by the regulations. Such facts create synchrony between the existing regulations in the Minister of ATR/BPN Regulation Number 6 of 2018 concerning Complete Systematic Land Registration (PTSL) and the Central Java Provincial BPN Regional Office's policies policy by ordering the ATR/BPN Office. BPN to nullify the Customs for Acquisition of Rights to Land and Buildings (BPHTB), for which there are no regulations at all.

2. Obstacles in the Implementation of Complete Systematic Land Registration on Customs for Acquisition of Rights on Land and Buildings in Purbalingga Regency

One of the efforts to realize the independence of a nation or state in financing development is by exploring sources of funds originating from within the country in the form of taxes used for financing development that is useful for the common interest. Without tax collection, state finances will undoubtedly be paralyzed, especially for developing countries such as Indonesia, because taxes are the largest source of income for the country.²⁰

The land registration process is not purely the authority of the National Land Agency (BPN) because of the linkages with other agencies such as the Ministry of Finance in terms of Income Tax (PPh) and the Regional Government in terms of Customs on Acquisition of Rights on Land and Buildings (BPHTB).²¹ The local tax sector is one of the essential sources of regional revenue to assist the smooth running of the wheels of government and regional development to improve the welfare of the entire community. Local tax revenue in exploring the potential of Regional Original Income (PAD), there are several types of taxes, including the Land and Building Rights Acquisition Tax (BPHTB), hotel tax, advertisement tax, street lighting tax, excavation C tax, underground water utilization tax, and restaurant taxes. The granting of authority to regions to collect taxes has resulted in collecting various taxes related to various aspects of people's lives. The community must understand this collection as a source of revenue needed by the region to improve the community welfare.²²

¹⁹ Interview with Mr. Probo Ngadmanto, as the Head of the Land Legal Relations Section of the Purbalingga Regency ATR/BPN Office, on July 6, 2021.

²⁰ Chairumi, "Tinjauan Yuridis Terhadap Pemungutan Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) dalam Transaksi Jual Beli Tanah dan Bangunan di Kota Tanjung Balai," *Premise Law Journal*, Vol. 4, (2014).

²¹ Zulfikar, *Op. Cit.*, 47.

²² Pintgel Lovisa, *Analisis Pelaksanaan Penagihan Pajak Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) pada Badan Pengelola Pajak dan Retribusi Daerah Kota Medan*, Skripsi (Medan: Universitas Muhammadiyah Sumatera Utara, 2018), 7.

To be collected effectively, the understanding of the community, tax officials, and every party related to the collection must be by the provisions stipulated in the law and regional regulations governing regional taxes and levies. Must be socialized with the general public to be willing to pay for it consciously. Still, on the other hand, they also want certainty that the actual provisions carry out the collection. Among the various types of regional revenue which become a resource that the region can fully manage is Regional Original Revenue (PAD). Therefore, efforts to increase revenue from Regional Original Revenue needs serious attention from the government to ensure that regions do not rely too much on/depend on local revenue. At the top level, the government's expectations must be independent of accurate and responsible autonomy ideals.²³

Based on information from the Head of the Sub Division of Data Collection and Assessment of the Regional Finance Agency Office of Purbalingga Regency²⁴ Order from the Central Java Provincial BPN Kanwil suggests that there is no fee for the Acquisition of Land and Building Rights in implementing Complete Systematic Land Registration, which is less relevant to the regulation on Complete Systematic Land Registration Import Duties. Acquisition of Rights to Land and Buildings (BPHTB) as stated in Article 33 of the Regulation of the Minister of ATR/BPN Number 6 of 2018. Because in the article, it is written if participants in the Complete Systematic Land Registration (PTSL) are not or have not been able to pay the Customs for the Acquisition of Rights to Land and Buildings. (BPHTB), then the person concerned must make a statement of the outstanding Land and Building Rights Acquisition Duty (BPHTB). The Land and Building Rights Acquisition Fee (BPHTB) was not the authority of the Land Office. Still, it was the authority of the Regional Government of each region whether the Regional Government would choose to waive the Land and Building Rights Acquisition Duty (BPHTB)) with certain criteria or other options depending on the Regional Government itself.

Unfortunately, the Purbalingga Regency Government does not yet have a policy regarding Customs for the Acquisition of Rights on Land and Buildings (BPHTB) in implementing Complete Systematic Land Registration (PTSL). Purbalingga Regent Regulation Number 11 of 2018 concerning Financing of Complete Systematic Land Registration Charged to the community is not yet capable of handling existing obstacles because no written article regulates to provide real solutions. Until 2020, the Regional Finance Agency Office, which is authorized to organize and record the Customs for the Acquisition of Land and Building Rights (BPHTB), has provided options and prepared a draft Regent Regulation for Regional Governments to make a legal umbrella regarding the Cost of Acquisition of Land Rights. And Building (BPHTB) in implementing the Complete Systematic Land Registration (PTSL), which is entirely under the authority of the Regional Finance Agency of Purbalingga Regency. However, until now, there has been no certainty because he said the regulation is retroactive, and it seems as the Decree has been issued from the previous year. There has been no agreement from local government officials.²⁵

In addition, the Head of the Land Legal Relations Division acknowledged that the Head of the Purbalingga Regency ATR/BPN Office, since the beginning of the Complete Systematic Land Registration (PTSL), had never reported a list of Land and Building Rights. Acquisition Fees to the Regional Finance Agency of Purbalingga Regency are tasked with assisting and supporting the Regent/mayor's smooth running in carrying out several government affairs, which are the authority of the Regional Government to formulate and implement specific regional policies. Especially in regional financial administration, one of

²³ *Ibid*, 8.

²⁴ Interview with Mr. Eva Yulianto, as Head of Sub Division of Data Collection and Assessment of the Purbalingga Regional Finance Office, on July 07, 2021.

²⁵ *Ibid*.

which includes Import Duties. Acquisition of Land and Building Rights (BPHTB) is a regional revenue source.²⁶

When referring to Article 33 of the Regulation of the Minister of ATR/BPN Number 6 of 2018, reporting the list of Customs for Acquisition of Rights on Land and Buildings (BPHTB) to the local government is a requirement and obligation for every Head of the Land Office regardless of whether it is nil or not. Therefore, the Regional Finance Agency, which has not received a report on the Customs for Acquisition of Land and Building Rights (BPHTB) from the beginning of the implementation of the Complete Systematic Land Registration (PTSL) until now, feels hampered because it cannot recapitulate and calculate the amount of the Acquisition Fee for Land and Building Rights. (BPB) which is either nullified or not. The potential to reduce the regional revenue budget, especially from the Customs for the Acquisition of Land and Building Rights (BPHTB) in the Purbalingga Regency. Although most of the value of the Land and Building Rights Acquisition Fee (BPHTB) derived from the Complete Systematic Land Registration (PTSL) is small, it is still tiny when totaled for the total cost of the Land and Building Rights Acquisition Fee (BPHTB) in the Complete Systematic Land Registration. (PTSL) can reach large numbers because the number of participants participating in the Complete Systematic Land Registration (PTSL) program is hundreds and tens of thousands of participants per year from 2018 to 2025.

V. Conclusions

Implementation of Complete Systematic Land Registration (PTSL) in Purbalingga Regency has obstacles, including human resources and facilities, and infrastructure. The discrepancy between the regulations regarding Complete Systematic Land Registration (PTSL) and the policies of the Central Java Provincial BPN Regional Office, which has its policies, and these policies are less relevant to the regulations regarding Complete Systematic Land Registration (PTSL) in terms of Customs for the Acquisition of Rights on Land and Buildings (BPHTB). The Regional Government of Purbalingga Regency does not yet have a policy regarding Customs for the Acquisition of Land and Building Rights (BPHTB) in implementing Complete Systematic Land Registration (PTSL). In addition, the Head of the Purbalingga Regency ATR/BPN Office, since the beginning of the implementation of Complete Systematic Land Registration (PTSL), has never reported the list of Land and Building Rights Acquisition Fees (BPHTB) to the Purbalingga Regency Regional Finance Agency. Reporting the Land and Building Rights Acquisition Fees (BPHTB) list to the local government is a requirement and obligation for every Head of the Land Office regardless of whether it is nil. Therefore, the Regional Finance Agency has not received a Customs report on the Acquisition of Land and Building Rights since the beginning of the Complete Systematic Land Registration until now. Therefore, the Regional Finance Agency has not received a Customs report on the Acquisition of Land and Building Rights since the beginning of the Complete Systematic Land Registration until now. There are obstacles because they cannot recapitulate and calculate the amount of the Fee for the Acquisition of Rights on Land and Buildings. So, this is omitted or not eliminated, which impacts the lack of local revenue budgets sourced from the Customs for the Acquisition of Rights on Land and Buildings itself in Purbalingga Regency.

VI. Suggestions

1. Implementing the Complete Systematic Land Registration program in Purbalingga Regency requires synchronization of new regulations or policies that have no rules between the Central Java Provincial BPN Regional Office and the Complete Systematic

²⁶ Interview with Mr. Probo Ngadmanto, as Head of the Land Legal Relations Section of the Purbalingga Regency ATR/BPN Office, on July 6, 2021.

Land Registration (PTSL). Especially related to Customs for Acquisition of Rights on Land and Buildings. (BPHTB).

2. Good cooperation is needed to expedite the process of the Complete Systematic Land Registration (PTSL) program in the Purbalingga Regency. Can make efforts include increasing the intensity of communication between the Regional Government, especially the Land Office and the Regional Finance Agency.
3. There is a need for clear communication and explanation from the Land Office with the Regional Finance Agency regarding what administrative requirements are needed for the Land and Building Rights Acquisition Fee (BPHTB) reporting process, whether or not it should be abolished to speed up data collection on land registration.

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