



INNOVATIVE: Journal Of Social Science Research

Volume 4 Nomor 6 Tahun 2024 Page 6807-6818

E-ISSN 2807-4238 and P-ISSN 2807-4246

Website: <https://j-innovative.org/index.php/Innovative>

Implementation of the Tax Revenue Policy for the Acquisition of Land and Building Rights in the City of Bandung

Muhamad Bangun Nagari^{1✉}, Yeti Rohayati², Diani Indah³, Indriyati Kamil⁴

Universitas Langlangbuana Bandung

Email: muhamadbangunnagari@gmail.com^{1✉}

Abstract

Land and Building Acquisition Tax (BPHTB) is an important component of local government revenue in Indonesia, designed to regulate the transfer of land and property rights. This study aims to examine the implementation of the BPHTB policy in Bandung, focusing on the operational framework established under Law No. 20 of 2000, which uses a self-assessment system to empower taxpayers to manage their tax obligations independently. Although intended to be efficient, its implementation faces several challenges, including reliance on intermediaries such as notaries, inaccuracies in reported data, and issues of public awareness regarding tax responsibilities. Using a qualitative approach, this study analyzes the roles of key stakeholders, including the Regional Revenue Agency (BPPD) and land deed officials (PPAT), in implementing the policy. The study highlights the importance of inter-agency collaboration and effective communication with the public to improve compliance and accuracy in tax collection. The results show that improving taxpayer education and simplifying regulations can significantly improve the self-assessment process, leading to increased revenue and better public service delivery. This study contributes to a broader understanding of tax administration in Indonesia and offers practical recommendations to improve the implementation of BPHTB.

Keywords: Land And Building Acquisition Tax (BPHTB); Self-Assessment System; Implementation Of Tax Policy.

Abstrak

Pajak Perolehan Hak Atas Tanah dan Bangunan (BPHTB) merupakan komponen penting dari pendapatan pemerintah daerah di Indonesia, yang dirancang untuk mengatur pengalihan hak atas tanah dan properti. Studi ini bertujuan mengkaji implementasi kebijakan BPHTB di Bandung, dengan fokus pada kerangka operasional yang ditetapkan berdasarkan Undang-Undang No. 20 Tahun 2000, yang menggunakan sistem penilaian mandiri untuk memberdayakan wajib pajak dalam mengelola kewajiban perpajakan mereka secara mandiri. Meskipun dimaksudkan untuk efisiensi, implementasinya menghadapi beberapa tantangan, termasuk ketergantungan pada perantara seperti notaris, ketidakakuratan dalam data yang dilaporkan, dan masalah kesadaran publik mengenai tanggung jawab pajak. Studi ini menggunakan metode pendekatan kualitatif, penelitian ini menganalisis peran pemangku kepentingan utama, termasuk Badan Pendapatan Daerah (BPPD) dan pejabat pembuat akta tanah (PPAT), dalam pelaksanaan kebijakan tersebut. Studi ini menyoroti pentingnya kolaborasi antar-lembaga dan komunikasi yang efektif dengan publik untuk meningkatkan kepatuhan dan akurasi dalam pemungutan pajak. Hasil penelitian menunjukkan bahwa peningkatan edukasi wajib pajak dan penyederhanaan peraturan dapat secara signifikan meningkatkan proses penilaian mandiri, yang mengarah pada peningkatan pendapatan dan pemberian layanan publik yang lebih baik. Penelitian ini memberikan kontribusi bagi pemahaman yang lebih luas tentang administrasi perpajakan di Indonesia dan menawarkan rekomendasi praktis untuk meningkatkan implementasi BPHTB.

Kata Kunci: *Pajak Perolehan Hak Atas Tanah Dan Bangunan (BPHTB); Sistem Penilaian Mandiri; Implementasi Kebijakan Perpajakan.*

INTRODUCTION

Indonesia has undergone significant progress in national development, which requires continued support from the government and the potential of its society. Taxation plays a vital role in this context as a means of contributing to state financing and national development. It serves not only as a source of revenue but also as a tool for fiscal policies aimed at enhancing economic growth and public welfare.

Taxes, defined as compulsory contributions from citizens to the state treasury, are regulated by law and are used to fund public expenditures that benefit society at large. The Indonesian Constitution outlines these tax obligations, ensuring that tax collection is based on clear legal foundations, thereby preventing arbitrary action by the state.

In 2009, the government introduced a significant reform by transferring the Land and Building Acquisition Duty (BPHTB) from central taxes to local taxes. This move was part of Indonesia's broader fiscal decentralization efforts. By empowering local governments to collect BPHTB, the policy aims to improve local revenue, increase accountability, and align with international best practices. The implementation of this policy has had notable effects

in regions like Bandung, where the growing demand for housing has led to increased property transactions, subsequently boosting local BPHTB revenues. This shift provides a unique opportunity for local governments to enhance their financial autonomy and stimulate local economic growth.

The *Badan Pengelolaan Pendapatan Daerah* (BPPD), or the Bandung City Regional Revenue Agency, is tasked with managing BPHTB collection. Although there has been an increase in the number of transactions and, consequently, the revenue from BPHTB, the realization of targets has fluctuated. For example, in 2016, BPHTB revenue was 66.72% of the target, significantly below expectations, while in 2017, it exceeded targets by reaching 103.5%.

Based on the observation, the decrease in tax revenue from BPHTB is due to the implementation of BPHTB policy in Bandung has not been implemented properly. This is evident from the existence of several problems of socialization undertaken by the Government of Bandung has not been effective, the resources involved in limited tax collection activities.

RESEARCH METHOD

Descriptive research methods and qualitative research approaches. Qualitative research is an approach to the analysis of studies that accompany traditional ways of conducting social and behavioral research. In this research method, the researcher starts with the problem that needs to be solved, and then formulates a question that, if answered, will help solve the problem. In qualitative research, open-ended research questions allow researchers to identify relevant factors so that they can emerge. (Creswell, 2020) Qualitative data collection techniques, namely observation, researchers have experience with participants, and are useful for exploring the topics discussed. And this data collection is also carried out by interviews with the parties concerned at the Bandung City Regional Revenue Management Agency which can be done face-to-face, one-on-one and face-to-face interviews, then by phone, researchers interview participants with groups and documents are carried out such as newspapers and journals, diaries or letters or photos. The research informants are the staff of the Regional Revenue Management Agency, and community members. The data analysis carried out according to John W Creswell in qualitative research begins by providing and managing data, namely text data such as transcripts or image data such as photos and data reduction by presenting data in the form of tables, charts, and discussions.

RESULTS AND DISCUSSION

The implementation of regional tax policies in Bandung, specifically concerning the Acquisition of Land and Building Rights (BPHTB), is deeply influenced by the broader legal framework established in Indonesia. Law No. 28 of 2009 defines tax as a mandatory contribution from individuals or entities to the local government. It highlights that taxes are legally enforceable, serve public expenditures, and prioritize the welfare of the community. This aligns with the views of Indonesian scholars like Soemitro, who describes tax as a contribution made without direct returns to citizens, utilized for the common good (Mardiasmo, 2018).

Since Bandung assumed responsibility for BPHTB, a tax once managed by the central government, it has explored various approaches to increase local revenue. This tax transfer aligns with Indonesia's commitment to decentralization, as outlined in Law No. 28, empowering local authorities to manage their own finances and bolster community prosperity. Despite these efforts, recent trends indicate challenges in meeting BPHTB revenue targets.

Table 1.1 Targets and Realization of BPHTB Tax Revenue in the City of Bandung in 2014-2023

Years	TARGETS	REVENUE REALIZATION	% OF TARGET
2014	Rp 428.150.000.000	Rp 418.786.427.368	97,81%
2015	Rp 428.150.000.000	Rp 399.885.860.295	93,40%
2016	Rp 660.000.000.000	Rp 440.329.214.279	66,72%
2017	Rp 672.548.569.530	Rp 696.097.106.899	103,50%
2018	Rp 734.500.000.000	Rp 589.916.701.824	80,32%
2019	Rp 718.891.953.318	Rp 511.182.179.626	71,11%
2020	Rp 641.932.000.000	Rp 459.659.613.545	71,61%
2021	Rp 738.650.000.000	Rp 543.914.704.282	73,64%
2022	Rp 871.800.000.000	Rp 580.392.432.757	66,57%
2023	Rp 737.730.000.000	Rp 598.563.907.116	81,14%

Source: Bandung City Regional Revenue Management Agency 2024.

The BPHTB tax revenue in Bandung has demonstrated fluctuating results over the years, with variable levels of success in meeting annual targets. Table 1.1 outlines these variations between 2014 and 2023, showing an initial high performance in 2014, where 97.81% of the revenue target was achieved. However, subsequent years reflect

inconsistencies in meeting these targets. For instance, in 2016, only 66.72% of the target was realized, marking a significant drop in expected revenue. The highest achievement was in 2017, with 103.50% of the target being met, suggesting a peak in tax collection efficiency that year.

Despite efforts to stabilize and enhance BPHTB collection, challenges have persisted. In 2022, only 66.57% of the target was achieved, illustrating a recurring issue in realizing projected tax revenues, likely influenced by unpredictable property market trends and transaction volumes. By 2023, revenue collection rose to 81.14%, yet still fell short of the target, underscoring ongoing challenges in achieving full revenue potential from BPHTB in Bandung. This trend emphasizes the need for strategic adjustments to improve BPHTB revenue realization and better support Bandung's fiscal autonomy.

Thus it can be said that not reaching BPHTB revenue target and decreasing contribution of BPHTB to local tax is very closely related to the implementation of the policy of BPHTB in Bandung not yet fully optimal. Whereas According to Waluyo (2011), local taxes have a dual role as a source of regional revenue (Budgetair) and as a regulator of the regional economy (regulated). Judging from the function of budgetary, tax is a tool to raise funds that will be used to finance government expenditures. While viewed from its function as regular (regulated), the tax is used as a tool to achieve certain goals that are located outside the financial field and the function of this set is directed to the private sector. It was also confirmed by Jones, Sally M & Catanach, Shelley C. Rhoades (2004) that the tax will be a tool of the economic regulator and for development activities undertaken by the government this section.

According to policy theory by Agustino (2020), the successful implementation of policies hinges on Organization, interpretation and application.

Organization

Based on observations and interviews with the staff at the Regional Revenue Management Agency of Bandung City, it is known that, normatively, the procedure for paying the BPHTB (Tax on Acquisition of Land and Building Rights) using the self-assessment system consists of several stages.

First, the taxpayer fills out the Regional Tax Object Registration Application Form (SPOPD) and submits it to the service officer along with the necessary documents and other requirements. The SPOPD is used by the taxpayer to register and report their tax object or business to the department.

Then, the service officer checks the completeness of the applicant's documents. If the documents are complete, the service officer inputs and registers the taxpayer into the "e-satria" application. Next, the service officer issues the NPWPD (Taxpayer Identification Number) and then hands it over to the taxpayer.

After that, the taxpayer makes the tax payment according to the SPTPD (Notice of Tax Payment) or invoice reported by the taxpayer. Finally, the taxpayer or the taxpayer's representative submits the SPTPD or the local tax reporting invoice. The service officer then checks and verifies the documents and other completeness. If the documents are declared complete, the service officer approves them in the system for the issuance of the SPTPD for Local Tax Payment. Subsequently, the taxpayer or the taxpayer's representative makes the payment of the Principal Local Tax.

In carrying out its responsibilities, the Regional Revenue Management Agency (BPPD) has several functions, namely planning, organizing, mobilizing, and supervising. The organization in the administration of BPHTB (Tax on Acquisition of Land and Building Rights) managed by BPPD and the National Land Agency (BPN) aims to implement the processes of planning, leadership organization, and supervision to achieve the established goals.

First, planning serves as a fundamental function to conduct subsequent activities to measure the success or failure of these activities. Thus, planning activities are essential for improving local tax revenues. The planning activities also serve to determine the target amount that is to be achieved from the BPHTB tax within one fiscal year.

Next, the organization in the administration of BPHTB conducted by the Regional Revenue Office (BPPD) and BPN has the achievement of implementing the processes of planning, leadership organization, and supervision to achieve the established objectives.

Subsequently, the mobilizing function carried out by BPPD aims to manage the BPHTB administration, which is an initial factor that plays a crucial role in how the public understands the laws and regulations governing tax management. The target of this mobilizing function is for the community to understand the purpose and intention of local tax management, especially for BPHTB, as the local government is capable of conducting socialization.

Finally, the supervisory function performed by BPPD aims to prevent deviations, waste, and failures in achieving goals from the outset. In the supervisory function, BPPD also strives to deposit money into the regional treasury and cover regional expenditures, including revenue from BPHTB.

Interpretation

In the process of determining BPHTB (Tax on Acquisition of Land and Building Rights), which involves various parties, alignment or synergy in its implementation is necessary to ensure everything runs smoothly and effectively. The Regional Revenue Management Agency (BPPD), as an agency in the local government, may strive to generate revenue from the process of land rights transfer; however, they must possess qualified human resources to quickly establish the value stated in the Land and Building Tax Object Value (NJOP). This way, the NJOP values in each area can be assessed at the beginning of the year, and verification processes can be carried out swiftly.

On the other hand, the Land Deed Official (PPAT), in their role of creating deeds related to land rights transfer, directly engages with the parties or the public who approach them. In this case, they should provide an understanding of the process and the tax amounts that must be borne, in addition to the obligation to promptly register the deeds created in accordance with the law.

Furthermore, the public or the parties involved in transactions or agreements regarding the registration or transfer of land rights should be aware of the tax burden they must bear and should be honest about the value or price that has been agreed upon.

In functional structural theory, society is viewed as a social system consisting of interrelated and integrated parts or elements that maintain balance. A change in one part will also bring about changes in other parts. The basic assumption is that each structure within the social system is functional relative to others. Conversely, if it is not functional, the structure will not exist or will disappear on its own.

Based on that theory, the agreement or compromise that can be reached is through cooperation between the Land Office and the Regional Revenue Management Agency (BPPD) by creating a land value zone map that can be used in determining the NJOP (Land and Building Tax Object Value) and conducting socialization to the public. The Land Value Zone Map (ZNT) will facilitate the determination of revenue for the local government by the BPPD, thus easing the verification process. Consequently, the complaints from PPAT can be addressed, and the public can easily understand the tax amounts that need to be paid.

Implementation

In Law Number 20 of 2000 concerning BPHTB, it is explained in Article 10 paragraph (1) that "The system for collecting the Land and Building Acquisition Tax (BPHTB) is self-assessment, where the taxpayer is entrusted to calculate and pay their own tax obligations using the Land and Building Acquisition Tax Payment Slip, and report it without relying on

the issuance of a tax assessment letter" (Law Number 20 of 2000 concerning Land and Building Acquisition Tax, 2000).

The existence of this system means that the determination of the tax amount shifts from the local government to the taxpayer. Thus, with this system, the administrative burden of taxes is reduced. In this case, if the taxpayer fails to fulfill their obligations, collection actions against the taxpayer will be carried out by the provincial/city government through the Regional Revenue Office.

The tax collection system uses self-assessment, meaning that the determination of the amount of tax owed becomes the taxpayer's responsibility to periodically report the amount of tax owed and paid as stipulated in the applicable laws and regulations. It is hoped that by using this method, overly burdensome and bureaucratic administration can be avoided. This aligns with expectations for improving administrative services to the public.

In this case, if the taxpayer does not fulfill their obligations, collection actions will be taken against the taxpayer by the provincial/city government through the Regional Revenue Office. The tax collection system uses self-assessment, meaning that the determination of the tax amount owed becomes the taxpayer's responsibility, who must periodically report the amount of tax owed and paid as stipulated in the applicable laws and regulations. It is hoped that by using this method, overly burdensome and bureaucratic administration can be avoided. This aligns with expectations for improving administrative services to the public.

In its implementation, the payment of BPHTB includes field checks or what is commonly referred to as field verification, conducted by officials from the Regional Revenue Office. The function of field verification is to maintain the accuracy of administrative data and to correct data due to the frequent changes in ownership, as well as to prevent taxpayer fraud. In its procedure, field verification aims to ensure that the taxpayer's payment data is accurate and corresponds to what has been reported by the taxpayer.

In practice, the payment of land and building acquisition tax involves assistance in payment from field verification officials. These verification officers help prepare the administrative requirements and will pay the tax bill using the taxpayer's funds, which have already been marked up by the officer. The self-assessment system is applied in the collection of BPHTB, where taxpayers are required to calculate and pay their own taxes. However, there are still many cases where tax officials make mistakes and violate the principles of self-assessment in the payment of BPHTB.

In the implementation of the self-assessment payment system, many members of the public still use third parties for the payment of land acquisition tax, such as notaries and

officials who create land deeds. In these payments, usually after the sale and purchase of land or property, the buyer hands over all payments for the land and building acquisition tax to the notary, who will then prepare the administrative requirements and pay the land acquisition tax to the state treasury using funds from the taxpayer, which have already been inflated, making the payment for the land and building acquisition tax more expensive (Peni & Huda, 2022).

This situation is very much contrary to the principles of the self-assessment system because, in this system, tax collection is based on trust given to taxpayers to calculate, pay, and report the amount of tax owed based on the BPHTB Law. To address these issues, there needs to be an improvement in taxpayer understanding and awareness of their tax obligations and the self-assessment system. This can be achieved through educational campaigns and information dissemination, as well as simplifying the self-assessment rules for BPHTB payments and clarifying the role of PPAT in the process. Additionally, the government can provide assistance and support to taxpayers who have difficulty understanding and applying the self-assessment system.

CONCLUSION

The implementation of the Land and Building Acquisition Tax (BPHTB) policy in Bandung is a complex process that involves various stakeholders, including the Regional Revenue Office (BPPD), land deed officials (PPAT), and the taxpayers themselves. The self-assessment system, as mandated by Law No. 20 of 2000, places the responsibility of calculating and paying taxes on the taxpayer, aiming to simplify tax administration and reduce bureaucratic burdens. However, challenges remain in the effective execution of this system. Many taxpayers still rely on third parties, such as notaries, which can lead to inflated costs and contradict the principles of self-assessment. The necessity for accurate and timely field verification further emphasizes the importance of collaboration between BPPD and PPAT to ensure a transparent and efficient tax collection process.

To enhance the effectiveness of the BPHTB policy, it is crucial to increase public awareness and understanding of tax obligations. Educational initiatives and clearer regulations can empower taxpayers, enabling them to comply with their responsibilities while ensuring that the self-assessment system functions as intended. Ultimately, strengthening the relationship between all parties involved will contribute to improved revenue collection and fairer tax practices, benefiting the local government and the community.

ACKNOWLEDGEMENTS

I would like to express my sincere gratitude to all those who have supported me throughout the process of researching and writing this study on the implementation of the BPHTB (Bea Perolehan Hak atas Tanah dan Bangunan) policy in Bandung city. First and foremost, I extend my heartfelt thanks to my advisor Dr. Yeti Rohayati, Dra., M.Si., and Dr. Diani Indah, Dra., M.Si., for their invaluable guidance, encouragement, and constructive feedback at every stage of this project. Their expertise and insights have been instrumental in shaping my understanding of tax policy implementation.

I am also grateful to the staff at the Badan Pengelolaan Pendapatan Daerah Kota Bandung for their cooperation and assistance during my research. Their willingness to share information and insights about the BPHTB process has significantly enriched this study. Additionally, I would like to thank my girlfriend and friends for their unwavering support and motivation. Their discussions and encouragement have been a source of inspiration throughout this journey. Finally, I want to acknowledge my family for their endless love and support. Their belief in my abilities has encouraged me to persevere and strive for excellence. This study would not have been possible without the contributions and support from all mentioned above. Thank you.

BIBLIOGRAPHY

- Adimas Wahyu Widayat, (2016). Analisis Pengenaan Bea Perolehan Hak Atas Tanah dan Bangunan Dalam Proses Jual Beli Tanah dan Bangunan di Kabupaten Kebumen. *Jurnal Renaissance*. 2(1). 166-181.
- Agustino, Leo. 2020. *Dasar-dasar kebijakan publik Edisi Revisi Ke-2*. Bandung: CV. Alfabeta.
- Anggoro, D. D. (2017). *Pajak Daerah dan Retribusi Daerah*. Universitas Brawijaya Press
- Christia, A. M., & Ispriyarso, B. (2019). Desentralisasi Fiskal dan Otonomi Daerah di Indonesia. *Law Reform*, 15(1), 149-163
- Creswell, John W. dan Creswell, J. David. 2018. *Research Design Qualitative, Quantitative and Mix Methode Approaches*. Fifth Edition. California: SAGE Publications.
- Dewi, A. H. (2021). *Efektivitas Official Assessment System Pembayaran Pajak Bumi dan Bangunan Dalam Meningkatkan Kesadaran Hukum Masyarakat (Studi Kasus di Kelurahan Pasirbiru Kecamatan Cibiru Kota Bandung)*. Upi Repository, 1-101.
- Fahrizal, D. D. (2022). Implementation Of Collection of Land and Building Rights

- Acquisition Duty (BPHTB) in Terms of Transfer of Land Rights In Trenggalek Regency. *International Sigfinance of Notary*. 3(1) 64-73.
- Gunawan, A. Dudu, W. S & Amin, P. (2019) Application Bea Acquisition of Land and Building on Regional Regulation Number 10 Of 2010 Concerning Tax in the District of Subang. *Jurnal Akta*. 6(1) 107-117.
- Harina, R., Azheri, B., & Mannas, Y. A. (2023). Penerapan Self Asessment System Bea Perolehan Hak Atas Tanah Dan Bangunan Dalam Transaksi Jual Beli. *Media Of Law and Sharia*. 4(2). 153-170.
- Hidayah, N., Yulies, T. M., & Suroto, S. (2021). Pemungutan Pajak Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Terhadap Transaksi Jual Beli Tanah Dan/Atau Bangunan. *Notary Law Research*. 93-103.
- Kurniati, P, S (2018). *Implementation of Tax Policy on Acquisition of Land And Building Rights*. Atlantis-Press. V141. 103-107.
- Law No. 28 of 2009 concerning Regional Taxes and Levies
- Law No. 23 of 2014 Local Government
- Mardiasmo (2018). *Perpajakan Edisi Revisi*. Yogyakarta: Andi.
- Merry, S., Ratna, E., & Hafidh, M. P. (2021). Prosedur Verifikasi Bea Perolehan Hak Atas Tanah Dan Bangunan Dalam Jual Beli Oleh Badan Keuangan Daerah Kota Singkawang. *Notarius*. 14(1). 416-427.
- Naufal Irawan, A., Tomi, S. (2024). Bandung Government Digital Strategy for Land and Building Tax Payment Systems. *Jurnal Ilmu Administrasi*. 21(1). 1-11.
- Ni Putu Diah Ratih Nareswari Putrim Nood, R., & Henny, J. (2012). Implikasi Kebijakan Pemungutan Bea Peroelahan Hak Atas Tanah Dan Bangunan (BPHTB) Sebagai Pajak Daerah Terhadap Pendapatan Asli Daerah (PAD) Kabupaten Badung, Provinsi Bali. *Jurnal Diponegoro*. 1(4). 11.
- Prajatama, K. S., Larasati, E., & Lituhayu, D. (2021). Manajemen Pelayanan Publik Berbasis Teknologi Melalui E-PBB Di Kecamatan Gunungpati Kota Semarang. *Journal Of Public Policy and Management Review*. 11(1). 1-19.
- Putri, A. A. T., Widiati, I. A. P., & Arthanaya, I. W. (2021). Pelaksanaan Pemungutan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Di Kota Denpasar. *Jurnal Konstruksi Hukum*. 2(3). 450-455.
- Rahma Ervia Novitri Laela, Anissa, R. F. & Muhammad Adymas, H. F. (2024). *Empower Local Governance: Examining the Transfer of Land Building Rights Acquisition Tax in Aligment with Regional Autonomy Principles* 28-44.

- Rahmadanita, A., & Dowa, P. P. (2021). Kualitas Pelayanan Publik Dalam Penerapan Aplikasi E-PBB Di Badan Pendapatan Daerah (BAPENDA) Kabupaten Purwakarta. *Jurnal Teknologi Dan Komunikasi Pemerintahan*. 3(2). 51-60.
- Suryanto, Hermanto, B., & Rasmini, M. (2019). Analisis Potensi Bea Perolehan Hak Atas Tanah Dan Bangunan Sebagai Salah Satu Pajak Daerah. *AdBispreneur: Jurnal Pemikiran Dan Penelitian Administrasi Bisnis Dan Kewirausahaan*. 3(3). 273-281.
- Susanti, E. (2020). Problematika Dalam Pelaksanaan Pemungutan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Di Kota Padang. *JCH (Jurnal Cendekia Hukum)*. 5(2). 333-349.
- Winata, M.S., & Sagita, N. I. (2023). Perencanaan Target Dalam Realisasi Penerimaan Bea Perolehan Hak Atas Tanah Dan Bangunan Pada Badan Pengelolaan Pendapatan Daerah (BPPD) Kota Bandung. *Cakrawala Repository IMWI*. 6(5). 1663-1677.
- Yasa, P., & Dahana, C. D. (2021). Regional Government Authority And Auditing Regional Taxes: Indonesia Legal Perspective. *Kertha Patrika*. 43(1). 37-49.
- Zamaya, Y., Tampubolon, D., & Mardiana, M. (2020). Analisis Pemungutan Bea Perolehan hak Atas Tanah Dan Bangunan (BPHTB) Kota Pekanbaru Dan Kota Dumai. *WELFARE Jurnal Ilmu Ekonomi*. 1(1). 35-44.