

## EXEMPTION POLICY ON ACQUISITION DUTY OF RIGHT ON LAND AND BUILDING EXEMPTION POLICY AS A DRIVING FACTOR FOR THE COMPLETE SYSTEMIC LAND REGISTRATION PROGRAM IN EAST BOLAANG MONGONDOW REGENCY

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### ABSTRACT

*As Article 33 of PERMEN ATR/BPN Number 6 of 2018 were judged not to provide a good solution for these activities. The Regional Government of East Bolaang Mongondow Regency provided a policy to exemption to Acquisition Duty of Right on Land and Building, as stating in Circular Letter Number: 970/Setda-Kab/1152/2017 that was issued by the Regional Secretariat of East Bolaang Mongondow Regency that Acquisition Duty of Right on Land and Building fees are not charged for processing certificates that obtained other than transfers or relinquishment rights. The aim of this study is to examine the effectiveness of these policies in accelerating the objectives of a comprehensive systematic land registration program in the East Bolaang Mongondow Regency. The research technique used in this study is the empirical method with a qualitative approach, which entails interviewing sources and collecting data directly at the research place. According to the research, This policy is effective in encouraging the acceleration of complete systematic land registration program in the East Bolaang Mongondow Regency, however, as a program there must be obstacles in its implementation, in this case constraints from Human Resources and a lack of public interest, making it difficult to persuade people to want to participate in the Complete Systemic Land Registration program.*

**Keywords:** Acquisition Duty of Right on Land and Building; Complete Systemic Land Registration program; Land Registration; Government Policy; Land Tax.

### INTRODUCTION

Land has known as one of the most important parts for the survival of human life. Land has values that include social values, economic values, political values and cultural sacred values. The importance of land, which is closely linked to these values, is certainly necessary for state organizers to manage land as well as possible. Law No. 30 of 2014 on Government Administration outlines the concept of government administration as the executor of decisions or actions taken by government agencies or officials. Decisions or actions taken by an authorized government in the area of land must be carried out as best as possible. This action was taken in the hope that services in the land sector can be operated more optimally and made easier for the community, especially for those who are still confused about land issues. Given the importance of land in human life, it is not surprising that everyone wants to control it, which often leads to problems that often lead to disputes. Conflicts that often arise are conflicts over the unclear status of land rights. These conflicts cause chaos in social life due to the tumult between communities in the struggle for land rights. The solution to prevent these problems from occurring is to register the land to get the clear status of the rights to the land. In addition to avoiding unwanted negative things, as well as legal certainty and the protection of rights holders, these areas must also be registered.

It has become essential for the government to carry out land registration across the entire territory of the unitary state of the Republic of Indonesia based on the state's power to control land, land, and water. The National Land Agency as an executive organization for non-departmental government institutions under Presidential Order No. 20 of 2015 to carry out activities to implement constitutions and regulations and speed up the registration and issuance of land title certificates for Indonesian citizens through the Systematic Land Registration Program under the mandate of Regulations Minister of Agriculture and Spatial Planning/Head of National Land Authority of the Republic of Indonesia No. 06 of 2018 on Full Systematic Land Registration. Article 1 paragraph (2) of the Regulation of the Minister of Agrarian affairs and Spatial Planning / Head of the National Land Agency of the Republic of Indonesia Number 12 of 2017 concerning the Acceleration of Complete Systematic Land Registration explains about Complete Systematic Land Registration or abbreviated as PTSL is a land registration activity for the first time carried out simultaneously for all objects of land registration throughout the territory of the Republic of Indonesia in one village or village area or other mentions that level, including the collection and determination of the correctness of physical data and juridical data regarding one or several objects of land registration for the purposes of their registration.

However, there is a bad impression left on the community when managing certificates such as the imposition of expensive fees because the community has to pay deeds, income tax and BPHTB, takes a long time to take care of deeds or pay taxes and is considered convoluted because of the administrative process that must be carried out at the local Land Office and the Land Deed Oficial. Because as is known, the granting of land rights as the acquisition of rights to land and buildings, based on article 85 paragraph (1), paragraph (2) and paragraph (3) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies is the object of tax on The Acquisition of Land and Building Rights. Furthermore, as stated in article 90 letter i and letter j in Law Number 28 of 2009 that when the tax is owed, the Duty on Acquisition of Rights to Land and Buildings is from the date of issuance of the decree granting rights, and the tax owed must be repaid at the time of the acquisition of rights to the land and buildings (Article 90 paragraph (2) of Law Number 18 of 2009), so that the payment of the Duty on Acquisition of Rights to Land and Buildings must be made before the right is registered.

Payment of taxes on the Acquisition Duty of Right on Land and Building is one of the general obligations in the land registration process, when taxpayers are charged, as well as in the Full Systematic Land Registration (PTSL) program, where this step becomes an obstacle in the implementation of Land Registration administration because of the opportunity certain economic

and societal conditions that may or may not be able to afford the costs. To overcome this, based on Article 19 paragraphs (3) and (4) of the Law on basic regulations on Agrarian Principles, the government organizes registration to uphold legal certainty in the field of land considering that land is a very important object in various levels of society from various economic backgrounds and conditions as stated in article 11 paragraph (2) of the Law on basic regulations of Agrarian Principles where the differences in the circumstances of society and the needs of each class of the people as long as it does not conflict with the national interest, it is necessary to pay attention to ensuring the protection of national interests by guaranteeing protection of the interests of the those who in the low economic class. The government can carry out land registration activities, taking into account the state and society, the needs of socio-economic flows and the possibility of its implementation according to the consideration of the Minister of Land, the government can also regulate costs related to land. registration, government regulations stipulate that Persons who cannot afford are exempted from this fee.

The National Land Agency of Bolaang Mongondow Timur Regency as one of the implementers of the Complete Systematic Land Registration (PTSL) program also realized the appeal from the Minister of Agrarian and Spatial Planning / National Land Agency by providing a policy in the form of exemption from tax on acquisition duty of right on land and building for participants in the Complete Systematic Land Registration program who have a low economy where there is no imposition of duties on obtaining land rights and buildings for those who take care of land certificates with a note that the acquisition of the associated land does not constitute an acquisition from the transfer of rights or the waiver of rights. In this case, the East Bolaang Mongondow District Government cooperated with the East Bolaang Mongondow District Land Office in this Complete Systematic Land Registration program to providing the policy. The government's action in providing the policy was carried out because there was no satisfactory resolution of the problem from Article 33 of the Regulation of the Minister of agrarian and spatial planning / national land agency number 06 of 2018.

Considering the purpose of the East Bolaang Mongondow Regency Local Government, which is to accelerate the registration of all land plots in East Bolaang Mongondow Regency, so it is necessary to see whether the policy works well as one of the instruments in supporting the achievement of the target of implementing complete systematic land registration in East Bolaang Mongondow Regency.

## **RESEARCH METHOD**

This study uses the type of empirical research. Empirical legal research is a legal research method that uses empirical facts taken from human social behavior, both verbal behavior obtained through interviews and real behavior obtained through direct observation. The researcher uses this qualitative approach as a research process that produces descriptive data in the form of written or spoken words from the subject or the observed behavior of the subject. The location of the research in this study was carried out at the Land Office of East Bolaang Mongondow Regency and the Office of the Regional Financial and Asset Management Agency of East Bolaang Mongondow Regency. The type of data contained in this study consists of two types, namely Primary Data obtained directly from the field based on respondents and sources. Data collection in the field is carried out by researchers by means of interviews, then Secondary Data, namely Data collection in this literature study is carried out by research by studying and collecting data related to the object of research. Secondary data is grouped into 3 types of legal materials, namely Primary Legal Materials which consist of legislation, jurisprudence, or international agreements, Secondary Legal Materials which consist of legal books or journals containing basic principles (principles of law). legal principles), views of legal experts or doctrines, results of legal research, legal dictionaries and legal encyclopedias and Tertiary Legal Materials Tertiary legal materials are research materials consisting of non-law textbooks related to research. Non-legal materials used by the author as a support in analyzing this research are in the form of a Legal Dictionary, Indonesian Dictionary, English Dictionary and Encyclopedia.

## **RESEARCH RESULT**

In this comprehensive systematic land registration program, which is similar to the first-time land registration and is carried out simultaneously throughout Indonesia for land that has not been registered starting from the village level to the district level, there is little difference between it and the implementation of the first land registration on a regular basis. The government also offers aid to the community through this comprehensive, systematic land registration program, namely by enforcing these tasks gratis. The Land and Building Rights Acquisition Duty, also known as BPHTB is one of the extra expenses that are levied against or carried by PTSL members who are found that have dependents on the Land and Building Rights Acquisition Duty.

The discovery of acquisition duty of right on land and building bill certainly makes it difficult for the community, especially for those who are underprivileged. Therefore, the Ministry of Agrarian affairs and Spatial Planning appealed to all local governments to be able to provide discretion for those participants in the complete systematic land registration program who are underprivileged to get relief even if it is possible to exempt in the payment of taxes on acquisition duty of right on land and building in order to achieve the complete systematic land registration program. In addition, the outcome of the policy will also have advantages for the regions that implement it because, by receiving a certificate of title to the property, the community is expected to enhance its standard of living through available and legal opportunities, which in turn indirectly promotes regional economic growth.

The mandate regarding the wisdom of the Ministry of Agrarian affairs and Spatial Planning was realized by the Bolaang Mongondow Timur Regency Government, where in this complete systematic land registration program the local government provided relief and exemption of acquisition duty of right on land and building on the complete systematic land registration program for participants of the East Bolaang Mongondow community who were underable to pay taxes on acquisition duty of right on land and building which was considered quite high. Along with the provision of these policies, the local government showed its support in the success of the government program. because of the provision of these policies, the regional government of East Bolaang Mongondow Regency also received An Award Charter number 149/Pgm-KP.03/III/2022 from the Minister of Agrarian affairs and Spatial Planning/Head of the National Land Agency Sofyan A. Djalil where the award presentation was held on April 5, 2022, the award charter was received directly by the Regent of East Bolaang Mongondow Regency, Mr. Sam Sachrul Mamonto.

With the awarding of the award charter, it is a matter of pride for the regional government of Bolaang Mongondow Timur Regency considering that Bolaang Mongondow Timur Regency is the only area out of 15 regencies/cities in North Sulawesi Province that received the Award Charter. The Regent of Bolaang Mongondow Timur is grateful for the award and also hopes that the award charter can be a motivation for the local government of Bolaang Mongondow Timur district in assisting the Government in the success of these activities and the main thing is also to be able to continue to assist the community in obtaining certificates for their land.

As stated by the Head of the National Land Office of the East Bolaang Mongondow Regency that the granting of relief and exemption of acquisition duty of right on land and building in the complete systematic land registration program that has been carried out from 2017 is an appeal from the Central Government in encouraging the acceleration of the complete systematic land registration target, it is hoped that each local government will be able to provide relief and even exemption from the acquisition duty of right on land and building, this was immediately responded quickly by the Regional Government of Bolaang Mongondow Timur Regency which was then discussed together with other relevant agencies, those agencies are the Regent, parties from the Regional Secretariat, representatives from the Regional Financial and Revenue Management Agency of Bolaang Mongondow Timur Regency, several representatives from the Regional People's Representative Council of East Bolaang Mongondow Regency and most importantly also representatives from the Office of the Agency National Land of East Bolaang Mongondow Regency as an important instrument in the implementation of complete systematic land registration activities in East Bolaang Mongondow Regency. The discussion was carried out considering that the tax object of the acquisition duty of right on land and building in Bolaang Mongondow Timur Regency is quite high and there are still many people who have not certified their land due to economic limitations to pay the acquisition duty of right on land and building. It was also said by the Deputy Chairman of the Regional House of Representatives (DPRD) of East Bolaang Mongondow Regency, namely Medy Lensun, in an interview conducted by the author on August 30th, 2022. Medy Lensun said that in addition to providing legal certainty and welfare of the people of East Bolaang Mongondow Regency, it was also hoped that The granting of the acquisition duty of right on land and building exemption policy can assist the government in encouraging the acceleration of the registration of all land parcels in the East Bolaang Mongondow Regency as well as to boost the regional income of the East Bolaang Mongondow Regency.

After reviewing how far and how effective this policy is, in an interview conducted by the Author with the Head of the East Mongondow Bolaang District Land Office on August 28<sup>th</sup>, 2022, it was found that the existence of the policy helped the process of implementing complete systematic land registration activities. The head of the East Bolaang Mongondow District Land Office said the implementation of the Complete Systematic Land Registration program in 2019 both in terms of making Land Plot Maps only reached 41% of the target given, the same thing also happened in the issuance of land rights certificates. This was a concern for Yandry Rory as the Head of the East Bolaang Mongondow Regency Kantah where the achievement did not even touch half of the target that had been given and from the number of villages that are the location of the Complete Systematic Land Registration in 2019, it can be said that there are quite a lot of 24 villages, besides that the implementation of the exemption of acquisition duty of right on land and building has also been implemented. Then furthermore, in the implementation of the Complete Systematic Land Registration in 2020, The Local Land Office together with several agencies and some of village chiefs conducted socialization to villages and emphasized which is that the implementation of the Complete Systematic Land Registration is free. The costs needed are the cost of Pre-Registration of Complete Systematic Land or the cost of preparing for the implementation of the Complete Systematic Land Registration which consists of document preparation activities, stamp procurement activities and operational activities of village officers amounting to Idr. 250,000 (two hundred and fifty thousand Indonesian rupiah) managed by community groups themselves and is not a levy from the local government or the village government levy fee. Not only that, they also reminded that there is an exemption of acquisition duty of right on land and building for people who feel burdened by the acquisition duty of right on land and building. However, as we all know that in 2020 the discovery of the *Covid-19* virus in Indonesia which spread quickly and widely, causing many people infected with this virus to even die, therefore all activity activities were forced to be postponed and some were even dismissed, including the 2020 Complete Systematic Land Registration activity explained by the Head of the East Bolaang Mongondow Regency Land Office, there was indeed a delay and there is also a reduction in the targets on Land Plot Mapping and Land Rights Certificates which at first as many as 5,000 each then reduced to Land Plot Mapping as many as 1,300 targets and Land Rights Certificates as many as 700 targets to be issued, the targets set in their realization were achieved although there were some disappointments from some villages that were forced not to be included in the program in 2020, Yandry said the reduction action was due to reduced targets and limited activities to minimize interaction with the community during the outbreak. The reduced villages were also given the opportunity to be able to participate in the program in 2021. A satisfactory thing also happened in 2021 where the targets in the Complete Systematic Land Registration can be achieved entirely in several villages.

The provision of this policy is very meaningful for the people of East Bolaang Mongondow Regency, for example for Firman Olii, a farmer from Buyat Village as a participant in the Complete Systematic Land Registration in 2021 and Naneng Waluan who works as a yellow rice seller who is also a participant in the Complete Systematic Land Registration in the same year, Firman said that he received a fee exemption from acquisition duty of right on land and building after being notified by the District Land Office Bolaang Mongondow East as for Naneng, initially Naneng did not participate in the program held by the government but after hearing and getting advice from his cousin who was a participant in the 2019 Complete Systematic Land Registration, namely in Bongkudai Village, that it was not subject to the imposition of acquisition duty of right on land and building. However, there are people who are also aware of the exemption of The acquisition duty of right on land and building but choose not to follow it, namely Palewen Asa who is also a Farmer, he said that he did not participate in the program because he felt that he did not feel the need for the certificate and also the collection of administrative requirements that made Palewen "lazy to collect". This reason is also often found by Yandry, where there are still many people who do not feel the urgency of legal certainty over land rights on the grounds that there is no urgent need to the grounds of administrative requirements which they think are quite complicated. In fact, his party on the occasion of the socialization carried out often gave an appeal for the importance of a land to be registered, including for those whose land was registered on the land plot under 2012 to be able to collect mapping data again because the mapping used to be done manually so that there would be no double certificate problems. This problem is still being pursued by his party because although the target of Complete Systematic Land Registration is always achieved, in the process it always tries

to invite and convince the community regarding the importance of the rights status of their land. As for how to do socialization, he also visits the community through door-to-door way. So it can be said that this policy has a good effect in this program, although there are many obstacles in its implementation and requires evaluation but because of this policy, this program can achieve its targets every year. Perhaps it would be better and would be more helpful if the policy was transformed into a product of local law.

## CONCLUSION

The action of the East Bolaang Mongondow Regency Government in providing policies for the Complete Systematic Land Registration program in the form of exemption of acquisition duty of right on land and building is one of the policies that deserves appreciation because the efforts of the local government are carried out in order to provide legal certainty and legal protection to the residents of the east bolaang mongondow district. In the results of its implementation, it is also proven that this policy helps accelerate land registration in East Bolaang Mongondow Regency, but in its implementation there are still obstacles, considering that there are still many residents who do not understand the importance of land certificates and the convenience provided through the program. Therefore, it is hoped that the local government can help each other so that this complete systematic land registration program can achieve its targets, such as in the implementation of socialization which needs to be strengthened and clarified information and open in answering questions or concerns of people who are still new regarding the importance of land certificates and the status of ownership of land rights.

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