

Original Article

Reforming Tax Object Sales Value Regulation for Equitable Regional Revenue

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Abstract

The accurate determination of the Selling Value of Taxable Objects is a crucial component in establishing a fair, transparent, and accountable regional taxation system, particularly in the collection of land and building acquisition fees. However, the regulatory framework governing the determination of the Selling Value of Taxable Objects in Indonesia continues to encounter substantive legal and administrative challenges. This study aims to identify regulatory and institutional weaknesses in the current valuation system and to formulate a legal reform framework capable of ensuring fairness, transparency, and administrative efficiency. This research adopts a normative juridical method, employing statutory and conceptual approaches based on the analysis of secondary legal materials. The findings demonstrate, first, the absence of explicit legal standards that clearly position the Selling Value of Taxable Objects as a state administrative decision, resulting in inconsistencies and legal uncertainty in its application. Second, significant discrepancies persist between officially determined values and actual market transaction prices, leading to frequent objections from taxpayers and diminishing public trust. Third, the supervisory and preventive role of Land Deed Officials remains limited, thereby enabling the manipulation of transaction values and weakening tax compliance. This study concludes that comprehensive regulatory reform is necessary through the periodic updating of transaction data, the implementation of zoning-based valuation systems, strengthened supervisory mechanisms and sanctions, and the integration of digital technologies, including Geographic Information Systems and big data analytics. Such reforms are essential to enhance legal certainty, ensure equitable taxation, and optimize regional revenue generation.

Keywords: Land; Regional; Regulation; Tax; Transaction;

Introduction

Land is a vital asset in the national economic system, with strategic value to the country, society, and local governments, as its existence underpins various development activities.¹ In modern economic development, land is not only seen as a resource for meeting basic needs such as housing and production. However, it has also evolved into an investment instrument offering increasingly competitive returns.² Population growth, urbanization dynamics, and the expansion of economic activities have driven increased land demand across regions, especially in new growth centers.³ This increased demand has a direct impact on soaring land

¹ Ryan Nedd and others, 'A Synthesis of Land Use/Land Cover Studies: Definitions, Classification Systems, Meta-Studies, Challenges and Knowledge Gaps on a Global Landscape', *Land*, 10.9 (2021), 994 <<https://doi.org/10.3390/land10090994>>.

² Loka Ashwood and others, 'What Owns the Land: The Corporate Organization of Farmland Investment', *The Journal of Peasant Studies*, 49.2 (2022), 233–62 <<https://doi.org/10.1080/03066150.2020.1786813>>.

³ Sinan Li and others, 'Impact Mechanisms of Urbanization Processes on Supply-Demand Matches of Cultivated Land Multifunction in Rapid Urbanization Areas', *Habitat International*, 131 (2023), 102726 <<https://doi.org/10.1016/j.habitatint.2022.102726>>.



prices and the intensification of annual buying and selling transactions.⁴ This condition indirectly creates new fiscal space for local governments by optimizing the tax potential from land-based economic activities. Thus, land plays a crucial role not only as an economic asset but also as a vital source of revenue to support the regional development agenda and strengthen local governments' financial independence.⁵

Regulations regarding land in Indonesia have been established through Law Number 5 of 1960 concerning Basic Agrarian Regulations, which serves as the fundamental legal framework for the implementation of various types of land rights.⁶ The Agrarian Regulations not only regulate the boundaries and characteristics of land rights but also stipulate the mechanism for transferring rights, which must be carried out in an orderly manner through an authentic deed issued by the Land Deed Official, the authorized public official.⁷ The process of registering the transfer of rights at the Land Office can only be carried out after all administrative requirements have been met, including the settlement of tax obligations, which are both administrative and substantive requirements.⁸ In the context of regional taxation, the Land and Building Acquisition Tax serves as one of the main fiscal instruments accompanying every transfer of rights transaction.⁹ Land and Building Acquisition Tax holds a strategic position because non-compliance or incomplete payment can hinder the recording of the transfer of rights, thereby affecting the legal ownership sought by the public.¹⁰ Thus, Land and Building Acquisition Tax not only serves as an instrument for regional financing but also as a key component determining the contribution of the land sector to optimizing Regional Original Revenue.¹¹

Although regulations provide clear guidelines on the mechanisms and provisions governing Land and Building Acquisition Tax, field implementation reveals a significant gap between legal norms and administrative practices.¹² One of the most frequently encountered problems is the discrepancy between the actual transaction value and the value reported by the parties during the transfer of rights.¹³ In many situations, the value of land sales is

⁴ Marlene Kionka and others, 'Measuring Liquidity in Agricultural Land Markets', *Agricultural Finance Review*, 82.4 (2022), 690–713 <<https://doi.org/10.1108/AFR-03-2021-0037>>.

⁵ Gunarto Gunarto, Sri Yulianingsih and Anis Mashdurohaturun, 'Reconstruction of Regulations for Determining the Selling Value of Tax Objects to Increase Regional Original Income Based on the Value of Justice', *Scholars International Journal of Law, Crime and Justice*, 5.8 (2022), 305–12 <<https://doi.org/10.36348/sijlcj.2022.v05i08.001>>.

⁶ Ni Ketut Suartining and Benny Djaja, 'Land Rights in the Land Law System in Indonesia According to the Basic Agrarian Law Number 5 of 1960', *Journal of Social Research*, 2.6 (2023), 1775–85 <<https://doi.org/10.55324/josr.v2i6.903>>.

⁷ Iswantoro Iswantoro, 'Strategy and Management of Dispute Resolution, Land Conflicts at the Land Office of Sleman Regency', *Journal of Human Rights, Culture and Legal System*, 1.1 (2021) <<https://doi.org/10.53955/jhcls.v1i1.3>>.

⁸ Felicitas Sommer and Walter Timo de Vries, 'Values and Representations in Land Registers and Their Legal, Technical, Social Effects on Land Rights as an Administrative Artefact', *Land Use Policy*, 135 (2023), 106946 <<https://doi.org/10.1016/j.landusepol.2023.106946>>.

⁹ Laela Novitri Ervia Rahma, Annisa Restu Fauziah and Muhammad Adymas Hikil Fikri, 'Empowering Local Governance Examining the Transfer of Land and Building Rights Acquisition Tax in Alignment with Regional Autonomy Principles', *Journal of Governance and Public Affairs*, 1.1 (2024), 27–46 <<https://doi.org/10.22437/ynp1tp13>>.

¹⁰ Anila Robbani, Raffy Arnanda Faturrohman and Ahmad Hananul Amin, 'Optimization of Income Tax Revenue in Land and Building Rights Transfer Transactions', *Journal of Justice Dialectical*, 2.1 (2024), 28–42 <<https://doi.org/10.70720/jjd.v2i2.38>>.

¹¹ Fitri Nurfatriani and others, 'Oil Palm Economic Benefit Distribution to Regions for Environmental Sustainability: Indonesia's Revenue-Sharing Scheme', *Land*, 11.9 (2022), 1452 <<https://doi.org/10.3390/land11091452>>.

¹² Pradistya Purnama Aji and others, 'Tax Evasion of Buying and Selling Land by Notary', *Journal of Justice Dialectical*, 2.1 (2024), 17–27 <<https://doi.org/10.70720/jjd.v2i2.40>>.

¹³ Li Li, Jiahao Wu and Wei Cui, 'A Review of Blockchain Cross-chain Technology', *IET Blockchain*, 3.3 (2023), 149–58 <<https://doi.org/10.1049/blc2.12032>>.



intentionally listed lower than the market price to reduce taxpayers' tax burden.¹⁴ Based on this, the transaction value reported by taxpayers in the deed and used as the basis for calculating Land and Building Acquisition Tax differs from the transaction value assessed by tax officials during the validation process, making it relative and subjective and potentially leading to uncertainty.¹⁵ This uncertainty can lead to serious legal consequences, including the potential cancellation of the transaction. This practice reflects structural issues in the local tax collection system, particularly concerning the reliability, validity, and availability of land price data used by local governments.¹⁶ Inaccurate land value data not only reduces the potential regional revenue from Land and Building Acquisition Tax but also hinders the formulation of evidence-based and equity-oriented fiscal policies. Thus, this condition distorts efforts to optimize regional original revenue and creates injustice in the tax system due to disproportionate tax burdens among taxpayers.¹⁷

One of the fundamental factors driving these issues is the discrepancy between the Tax Object Sales Value and the prevailing market prices in certain areas.¹⁸ Tax Object Sales Values that are not updated regularly or do not reflect the factual dynamics of land's economic value create opportunities for interested parties to manipulate transaction values.¹⁹ In such conditions, the tax base used to calculate the Land and Building Acquisition Tax becomes inaccurate, leading to a tax value estimate far from the objective value that should be levied.²⁰ Additionally, the weak verification mechanisms for transaction values by local governments also contributed to the tax collection process not functioning optimally, as intended by local fiscal regulations. Inaccurate land valuation, coupled with minimal oversight and inconsistent appraisal standards, creates opportunities for taxpayers to reduce their tax obligations through undervaluation practices. As a result, local governments' ability to increase fiscal revenue capacity is systematically hampered, thereby limiting financing for regional development.²¹

This condition indicates that reforming the regulation of taxable object selling values is an urgent need to create a fairer and more effective regional tax system.²² Updating the regulations is necessary to ensure the land valuation mechanism accurately reflects market value, while accounting for local economic dynamics. This reform also requires improvements in transparency, data accuracy, and strengthening the land value information system. With comprehensive regulatory updates, local governments can improve the quality

¹⁴ Rajul Awasthi, Mohan Nagarajan and Klaus W. Deininger, 'Property Taxation in India: Issues Impacting Revenue Performance and Suggestions for Reform', *Land Use Policy*, 110 (2021), 104539 <<https://doi.org/10.1016/j.landusepol.2020.104539>>.

¹⁵ Nur Hendrastuti, 'Gross Income Multiplier As A Fairness Indicator Of Transaction Value On Transfer Of Rights On Land And Building In South Tangerang', *Planning Malaysia*, 19.17 (2021) <<https://doi.org/10.21837/pm.v19i17.1013>>.

¹⁶ Malgorzata Renigier-Bilozor, Alina Żróbek-Róžańska and Artur Janowski, 'Towards a Sustainable Property Tax System for Regional Development by Integrating the Antifragility Concept', *Sustainability*, 16.17 (2024), 7467 <<https://doi.org/10.3390/su16177467>>.

¹⁷ Obinna Collins Nnamani and others, 'Barriers to Effective Property Tax Reform in Nigeria: Implementation of the Land Use Charge in Enugu State', *Land Use Policy*, 126 (2023), 106544 <<https://doi.org/10.1016/j.landusepol.2023.106544>>.

¹⁸ Awasthi, Nagarajan and Deininger.

¹⁹ Maroua Yeddiou and Djamel-Eddine Guessoum, 'Constantine – Algeria- Informal Expansion, Private Lands Value at Stake. Towards a Preventive Approach to Informal Land Use', *Land Use Policy*, 134 (2023), 106930 <<https://doi.org/10.1016/j.landusepol.2023.106930>>.

²⁰ Mila Koeva and others, 'Remote Sensing for Property Valuation: A Data Source Comparison in Support of Fair Land Taxation in Rwanda', *Remote Sensing*, 13.18 (2021), 3563 <<https://doi.org/10.3390/rs13183563>>.

²¹ Peng Tang and others, 'Can the Performance Evaluation Change from Central Government Suppress Illegal Land Use in Local Governments? A New Interpretation of Chinese Decentralisation', *Land Use Policy*, 108 (2021), 105578 <<https://doi.org/10.1016/j.landusepol.2021.105578>>.

²² Amelia Cahyadi, Josep Irvan Gilang Hutagalung and Zainal Muttaqin, 'The Urgency of Reforming Indonesia's Tax Law in the Face of Economic Digitalization', *Cogent Social Sciences*, 9.2 (2023) <<https://doi.org/10.1080/23311886.2023.2285242>>.



of the tax base used to collect Land and Building Acquisition Tax. Through this step, taxpayer compliance is expected to increase as the opportunity for manipulating transaction values decreases. This tax reform ultimately contributes to greater fiscal fairness and stronger local financial capacity.²³

Research on reforming the regulation of the selling value of taxable objects is becoming increasingly important in the context of fiscal decentralization and the need to increase local revenue. Local governments require fiscal instruments that can make a significant contribution to financing regional development. With an accurate and fair tax base, the BPHTB collection system can yield optimal results for increasing local fiscal space. This study is also relevant because it can serve as a basis for formulating policies that improve the integrity of local tax administration. Regulatory reform of tax values, if implemented consistently, will strengthen the effectiveness of local government financial management. Therefore, research on reforming the value for sale of taxable goods is important to promote more inclusive and sustainable regional economic growth.

Previous studies have widely acknowledged that the regulation of taxable object selling value still faces various conceptual and implementation weaknesses, as shown by Gunarto et al. (2022), who identified weaknesses in the current regulation for determining the selling value of taxable objects to increase local revenue. Therefore, there is a need to reconstruct the regulations governing the determination of the selling value of taxable objects.²⁴ Research by Lindha Siregar et al. (2025) shows that setting the selling value of taxable objects affects local original revenue, particularly in the collection of land acquisition fees. The selling value of taxable objects is determined using land value zones.²⁵ Research by Andhyka Muchtar et al. (2024) shows that the current rules for determining the state tax reduction on land sales in Indonesia are invalid and unfair. Therefore, effective regulations for determining the selling value of taxable objects are needed.²⁶ Research by R Agus Marhendra et al. (2025) indicates that implementing land value zones to determine the selling value of taxable objects poses significant challenges for accurately assessing real market value, leading to noticeable differences across regions.²⁷ Research by Mayfitrianty et al. (2024) shows that PPAT's role in collecting land and building acquisition fees is to ensure that taxpayers pay in full and do not manipulate land prices to reduce the property's taxable value, unlike this study, which focuses on reformulating the policy for determining the selling price of taxable objects to prevent price manipulation by the parties involved.²⁸

This research fills that gap by offering updates to policies and regulations regarding the determination of Taxable Object Selling Value (NJOP) that are more equitable and based on real market value. First, this research proposes the reconstruction of legal norms governing the periodic evaluation and updating mechanism of NJOP, utilising digital technologies such as Geographic Information System (GIS) and big data analytics to improve transparency and

²³ Xavier Vence and Suguey de Jesus López Pérez, 'Taxation for a Circular Economy: New Instruments, Reforms, and Architectural Changes in the Fiscal System', *Sustainability*, 13.8 (2021), 4581 <<https://doi.org/10.3390/su13084581>>.

²⁴ Gunarto, Yulianingsih and Mashdurohatun.

²⁵ Lindha Siregar, Rudi Salam Sinaga and Marlon Sihombing, 'Implementation of Regional Tax Improvement Services in Calculating Bphtb Based on Land Value Zones E-BPHTB Application at the Regional Revenue Agency Office of Langkat Regency', *Journal of Public Representative and Society Provision*, 5.2 (2025), 425–30 <<https://doi.org/10.55885/jprsp.v5i2.519>>.

²⁶ Andhyka Muchtar and M. Misbahul Mujib, 'Model Regulations for Collecting State Revenue in Registration of Sale and Purchase Land', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 2.1 (2024), 67–85 <<https://doi.org/10.53955/jsderi.v2i1.24>>.

²⁷ R Agus Marhendra and Siti Aminah, 'Analysis of Land Value Zones in the Determination of Tax NJOP in Indonesia', *KnE Social Sciences*, 10.18 (2025), 471–87 <<https://doi.org/10.18502/kss.v10i18.19478>>.

²⁸ Mayfitrianty Mayfitrianty and Jelly Nasser, 'The Existence of the Official of the Land Deed (Ppat) to Assists the Government in Collectin the Acquisition and Diversion of Land and Bulding (Bphtb) to Realize Legal Certainty', *International Journal of Human Computing Studies*, 3.1 (2021) <<https://doi.org/10.31149/ijhcs.v3i1.1129>>.



the accuracy of assessments.²⁹ Second, this research emphasises the need to strengthen the role and accountability of relevant institutions, particularly the National Land Agency and Land Deed Officials, so that land transaction values are determined in accordance with the actual market value to prevent price manipulation and strengthen regional revenue bases.³⁰ Considering this, this research introduces scientific novelty through two main contributions: first, the development of an ideal model for setting NJOP policies based on fiscal justice and reflecting the real economic value of land, with an orientation towards increasing Regional Original Revenue without sacrificing taxpayers' rights; and second, the drafting of a new legal framework that integrates the principle of distributive justice into regional tax regulations to create transparent, accountable, and adaptive tax governance to market dynamics. Furthermore, this research aims to answer two main questions: *first*, what are the substantial and implementation weaknesses of the current NJOP determination regulations from the perspective of fairness for taxpayers and the effectiveness of increasing local revenue; and *second*, what is the ideal model for reconstructing NJOP regulations that can achieve fairness, legal certainty, and fiscal efficiency in Indonesia's regional tax system?³¹

Method

This research utilises normative legal research, primarily utilising secondary data as the primary source of analysis.³² This research uses a legislative approach to examine the norms of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments, as well as its derivative regulations governing the determination of taxable object values. Additionally, a conceptual approach is used to review doctrines and theoretical ideas to re-examine the regulations governing the determination of the selling price of taxable objects. The data sources in this study consist of primary legal materials, namely national legislation and relevant international conventions or provisions, as well as secondary legal materials, such as scientific journals, books, research reports, and other academic publications that support the normative analysis of the policy for determining the selling value of taxable objects in the context of increasing Regional Original Revenue.³³

Results and Discussions

Weaknesses in Regulations for Determining the Selling Value of Taxable Objects to Increase Regional Original Revenue

Determining the Taxable Object Selling Value as the basis for the Land and Building Acquisition Tax is a crucial element in improving local taxation.³⁴ The accuracy of the Taxable Object Selling Value directly affects tax calculations and, ultimately, the revenue generated by the Regional Original Income.³⁵ Legally, the authority of local governments to set the Taxable Object Selling Value is supported by Law Number 1 of 2022 concerning

²⁹ Arsyad Aldyan and Abhishek Negi, 'The Model of Law Enforcement Based on Pancasila Justice', *Journal of Human Rights, Culture and Legal System*, 2.3 (2022), 178–90 <<https://doi.org/10.53955/jhcls.v2i3.51>>.

³⁰ Aji Rahmadi, Lego Karjoko and Hartiwiningsih Hartiwiningsih, 'The Price of Corruption on State Losses Policy', *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi*, VIII.2 (2025), 479–502 <<https://doi.org/10.24090/volksgeist.v8i2.14813>>.

³¹ Abdul Kadir Jaelani and Muhammad Jihadul Hayat, 'The Proliferation of Regional Regulation Cancellation in Indonesia', *Journal of Human Rights, Culture and Legal System*, 2.2 (2022), 121–38 <<https://doi.org/https://doi.org/10.53955/jhcls.v2i3.55>>.

³² Abdul Kadir Jaelani, Anila Rabbani and Muhammad Jihadul Hayat, 'Land Reform Policy in Determining Abandoned Land for Halal Tourism Destination Management Based on Fiqh Siyasah', *El-Mashlahah*, 14.1 (2024), 211–38 <<https://doi.org/10.23971/el-mashlahah.v14i1.8051>>.

³³ Ni Komang Sutrisni and others, 'The Compliance of Governance on Family Data Protection Regulation', *Journal of Human Rights, Culture and Legal System*, 4.3 (2024), 706–41 <<https://doi.org/https://doi.org/10.53955/jhcls.v4i3.293>>.

³⁴ Muchtar and Mujib.

³⁵ Marhendra and Aminah.



Financial Relations between the Central Government and Local Governments (Law on Financial Relations) and further strengthened by Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies.³⁶ The Taxable Object Selling Value is expected to serve as a fiscal instrument that allows regions to optimize their tax revenue potential independently. However, determining NJOP in the field does not always go as expected.³⁷ Reality shows that various constraints, both regulatory and institutional, prevent the Taxable Object Selling Value from accurately reflecting the land's market value. Uncertainty in Taxable Object Selling Value updates, the absence of uniform valuation standards, and limited appraiser resources are the main factors hindering local governments' ability to set accurate and proportional values.³⁸ These weaknesses have a direct impact on BPHTB's sub-optimal contribution to local revenue. Thus, although normatively NJOP holds a strategic position in the local tax system, various regulatory and technical shortcomings still pose significant obstacles to its optimal functioning. Here are some weaknesses of the Taxable Object Selling Value BPHTB regulations.³⁹

First, Taxable Object Selling Value's regulatory weakness is a state administrative decision. The weakness of the regulatory aspect in determining the Taxable Object Selling Value (NJOP) stems from its status as a State Administrative Decision (KTUN). The NJOP listed in the Land and Building Tax Due Tax Notice (SPPT-PBB) is a state administrative decision because it is determined by a state administrative officer whose authority is derived attributively from the law.⁴⁰ This is in accordance with the provisions of Law Number 30 of 2014 concerning Government Administration, which states that written decisions issued by government officials in the administration of government functions are legally binding Administrative Decisions.⁴¹ As a State Administrative Decision, the NJOP determination carries legal consequences, obligating state administrative officials to implement and comply with that value in every collection or tax administration action.⁴² However, Taxable Object Selling Value's status as a KTUN creates several regulatory weaknesses. *First*, the regulations do not explicitly specify the valuation standards local governments must use to determine the NJOP.⁴³ As a result, state administrative officials have vast discretion in setting values, without being bound by standard methodological guidelines such as the obligation to use market data, professional appraisals, or integrated land value maps.⁴⁴ The status of Taxable Object Selling Value as a KTUN should reflect the general principles of good governance

³⁶ Nobertus Purnomo Lastu and Widya Indah Nurmalsari, 'The Application Of Non-Taxable Sales Value Of Tax Object In The Calculation Of Land And Building Tax', *Jurnal Bisnis Terapan*, 7.1 (2023), 105–14 <<https://doi.org/10.24123/jbt.v7i1.4810>>.

³⁷ Nuansa Safitri Adiningsih and Naufal Setiawan, 'Pixel-Based vs Object-Based Remote Sensing for Linking Land Use Change and Land Value Zone', *Results in Earth Sciences*, 3 (2025), 100120 <<https://doi.org/10.1016/j.rines.2025.100120>>.

³⁸ Takahiro Akita, Awaludin Aji Riadi and Ali Rizal, 'Fiscal Disparities in Indonesia in the Decentralization Era: Does General Allocation Fund Equalize Fiscal Revenues?', *Regional Science Policy & Practice*, 13.6 (2021), 1842–66 <<https://doi.org/10.1111/rsp3.12326>>.

³⁹ Irma Yulanda Saputri, Galang Asmara and Eduardus Bayo Sili, 'Implementation of the Principle of the Self-Assessment System For Taxpayers and PPAT in the Validation of E-BPHTB in West Lombok Regency, Indonesia', *Path of Science*, 10.12 (2024), 2052 <<https://doi.org/10.22178/pos.112-21>>.

⁴⁰ Jianping Zhang, Runda Xu and Jie Chen, 'Does Industrial Land Marketization Reform Facilitate Urban Land Use Efficiency?', *International Review of Economics & Finance*, 96 (2024), 103609 <<https://doi.org/10.1016/j.iref.2024.103609>>.

⁴¹ Sanne Akerboom and Robin Kundis Craig, 'How Law Structures Public Participation in Environmental Decision Making: A Comparative Law Approach', *Environmental Policy and Governance*, 32.3 (2022), 232–46 <<https://doi.org/10.1002/eet.1986>>.

⁴² Hanim Kamaruddin and others, 'Legal Aspect of Plastic Waste Management in Indonesia and Malaysia: Addressing Marine Plastic Debris', *Sustainability*, 14.12 (2022), 6985 <<https://doi.org/10.3390/su14126985>>.

⁴³ Blane D. Lewis, 'Indonesia's New Fiscal Decentralisation Law: A Critical Assessment', *Bulletin of Indonesian Economic Studies*, 59.1 (2023), 1–28 <<https://doi.org/10.1080/00074918.2023.2180838>>.

⁴⁴ Jason D. Rivera and Claire Connolly Knox, 'Bureaucratic Discretion, Social Equity, and the Administrative Legitimacy Dilemma: Complications of New Public Service', *Public Administration Review*, 83.1 (2023), 65–77 <<https://doi.org/10.1111/puar.13550>>.



(AUPB), including legal certainty, accuracy, transparency, and accountability. However, in practice, these principles are often ignored because Taxable Object Selling Value determinations are not always transparent, are not updated regularly, and do not explain the basis of their assessments to the public.⁴⁵

Additionally, as a product of state administration, the Taxable Object Selling Value can ideally be tested through mechanisms of objection or administrative dispute resolution.⁴⁶ However, regulations governing the Taxable Object Selling Value objection procedure are ineffective because the process is slow, the requirements are complex, and they do not provide taxpayers with an adequate opportunity to assess the basis for the value determination. This makes the Taxable Object Selling Value, which does not reflect market value, remain binding and must be implemented by local tax officials, even if there is a significant discrepancy between the Taxable Object Selling Value and the actual market price. Thus, the weaknesses of the Taxable Object Selling Value regulation as an administrative decision are not only related to the formal aspects of its determination, but also concern the absence of standard valuation guidelines, lack of transparency, minimal substantive oversight mechanisms, and the system's inability to ensure that these administrative decisions align with the principles of justice and legal certainty.⁴⁷ As a result, inaccurately determined Taxable Object Selling Value not only has the potential to harm taxpayers but also hinders increases in Regional Original Revenue because the tax base does not reflect the land's actual economic value.⁴⁸

Second, the weakness of the structural aspect in implementing the determination of the NJOP is evident in the various operational problems local governments face in determining the value of taxable objects.⁴⁹ One indication of this structural weakness is the large number of protests and public objections to the NJOP value set each year. These protests generally arise because the public feels that the values set do not reflect the real conditions on the ground, either because they are too high and burden taxpayers, or too low and do not reflect the actual market value.⁵⁰ This phenomenon indicates that the process of setting the Taxable Object Selling Value has not yet been based on a comprehensive, objective, and data-driven valuation methodology.⁵¹ In practice, the Regional Revenue Agency (Bapenda) often subjectively determines the NJOP without conducting a thorough field survey or utilizing real transaction data that can provide an accurate picture of the market value of land and buildings.⁵² The assessments often rely solely on administrative data or internal assumptions

⁴⁵ Askari Razak, 'General Principles of Good Government on the Competence of Government Apparatus in Making State Administration Decisions', *UNES Law Review*, 6.1 (2023) <<https://doi.org/https://doi.org/10.31933/unesrev.v6i1.1139>>.

⁴⁶ Amelia Cahyadi and others, 'Adopting Pillar One: An Ideal Model for the Transformation of Indonesia's Tax Law to Realize SDGs Goal XVII and It's Challenges', *Cogent Social Sciences*, 11.1 (2025) <<https://doi.org/10.1080/23311886.2025.2459321>>.

⁴⁷ Benjamin Davy, 'The German Verkehrswert (Market Value) of Land: Statutory Land Valuation, Spatial Planning, and Land Policy', *Land Use Policy*, 136 (2024), 106975 <<https://doi.org/10.1016/j.landusepol.2023.106975>>.

⁴⁸ Zekun Liu and others, 'Fiscal Incentive, Political Incentive, and Strategic Interaction of Illegal Land Use by Local Governments', *Land Use Policy*, 129 (2023), 106647 <<https://doi.org/10.1016/j.landusepol.2023.106647>>.

⁴⁹ Andhyka Muchtar, Jamal Wiwoho and Lego Karjoko, 'Limitation of Land Tax Regulations as an Instrument for Land Tenure Management', in *Proceedings of the International Conference on Environmental and Energy Policy (ICEEP 2021)* (Atlantis Press, 2021) <<https://doi.org/10.2991/assehr.k.211014.020>>.

⁵⁰ Dora Kusumastuti and Hussein Gibreel Musa, 'Enhancing Local Revenue with Land and Construction Tax Incentives: Fair and Balanced Tax Approaches', *Journal of Law, Environmental and Justice*, 1.3 (2023), 170–84 <<https://doi.org/10.62264/lej.v1i3.11>>.

⁵¹ Paavo Ritala and others, 'Selling and Monetizing Data in B2B Markets: Four Data-Driven Value Propositions', *Technovation*, 130 (2024), 102935 <<https://doi.org/10.1016/j.technovation.2023.102935>>.

⁵² Bryant Manggala Retnanindyani, 'The Effect of the Increase in the Selling Value of Tax Objects - Land and Building Tax (NJOP - PBB) on the Transfer of Land Rights at the Notary Office - PPAT in Blora Regency', *Sultan Agung Notary Law Review*, 3.1 (2021), 27 <<https://doi.org/10.30659/sanlar.3.1.27-38>>.



that do not reflect the dynamics of regional land prices. The absence of standard appraisal guidelines and a shortage of professional appraisers mean that decisions on Taxable Object Selling Value determinations depend on the preferences, interpretations, or even political considerations of local officials.⁵³

Additionally, structural weaknesses are exacerbated by the lack of integration of land data between relevant agencies.⁵⁴ Information from the National Land Agency regarding land values, block maps, land value zones, and building permit data is not fully integrated with the Regional Revenue Agency's (Bapenda) assessment system.⁵⁵ As a result, the Taxable Object Selling Value is determined solely on local data that may not be accurate, without considering a broader, more detailed, and up-to-date database.⁵⁶ This condition contradicts the principle of evidence-based policy, which should underpin local tax assessment policies. Budget constraints and limited use of technologies such as Geographic Information Systems (GIS) and digital land-value mapping also degrade the quality of Taxable Object Selling Value assessments.⁵⁷ Many areas still use manual methods that are inefficient and prone to errors. Ultimately, these structural weaknesses create uncertainty for society and hinder the optimization of Regional Original Revenue, as inaccurate Taxable Object Selling Value directly impacts low BPHTB receipts.⁵⁸

Third, the weakness in the aspect of land deed-making officials in implementing the supervision and security of the receipt of Land and Building Rights Acquisition Tax.⁵⁹ The main obstacle to PPAT's implementation of supervision and security for BPHTB receipts stems from the public's limited understanding of BPHTB's substance, procedures, and payment obligations.⁶⁰ Many people believe that paying Land and Building Tax already covers all tax obligations on land and buildings, so they do not understand the calculation, the basis of assessment, or the procedures for paying BPHTB. This misunderstanding often hinders the transaction process because the PPAT cannot sign the deed until they receive proof of BPHTB payment. As a result, PPATs often take on the additional role of explaining and guiding taxpayers, even though the government does not compensate this task.⁶¹

On the other hand, there are normative limitations on the extent of the PPAT's authority to verify the accuracy of BPHTB payments. The absence of clear regulations means that PPAT can only perform administrative checks on the Tax Payment Receipt (SSB) and cannot verify the material truth of the payment. PPAT cannot ensure whether the tax calculation is

⁵³ Agus Puji Priyono and Farhatun Nisa, 'Analysis Tax Regulation MoF 79/2023: Assessing Legal Certainty & Justice in Regulation and Practice', *Owner*, 8.4 (2024), 3141–48 <<https://doi.org/10.33395/owner.v8i4.2310>>.

⁵⁴ Prince Ameyaw and Walter de Vries, 'Toward Smart Land Management: Land Acquisition and the Associated Challenges in Ghana. A Look into a Blockchain Digital Land Registry for Prospects', *Land*, 10.3 (2021), 239 <<https://doi.org/10.3390/land10030239>>.

⁵⁵ Siregar, Sinaga and Sihombing.

⁵⁶ Bart Custers and Helena Vrabec, 'Tell Me Something New: Data Subject Rights Applied to Inferred Data and Profiles', *Computer Law & Security Review*, 52 (2024), 105956 <<https://doi.org/10.1016/j.clsr.2024.105956>>.

⁵⁷ Gabriela Droj, Anita Kwartnik-Pruc and Laurențiu Droj, 'A Comprehensive Overview Regarding the Impact of GIS on Property Valuation', *ISPRS International Journal of Geo-Information*, 13.6 (2024), 175 <<https://doi.org/10.3390/ijgi13060175>>.

⁵⁸ Robbani, Raffy Amanda Faturrohman and Ahmad Hananul Amin.

⁵⁹ dita Paramitha, I Nyoman Putu Budiarta and I Nyoman Sukandia, 'The Role Of Land Deed Officials (Ppat) In The Imposition Of Acquisition Duty Of Right On Land And Building In The Exchange Process Of Land And Building In Denpasar City', *NOTARIL Jurnal Kenotariatan*, 6.2 (2021), 100–105 <<https://doi.org/10.22225/jn.6.2.2021.100-105>>.

⁶⁰ Nanik Aritasari, 'Land Official Responsibilities for Custody of BPHTB Payments', *International Journal of Law Society Services*, 3.1 (2023), 37 <<https://doi.org/10.26532/ijlss.v3i1.33455>>.

⁶¹ Fitri Wahyuni, Efik Yusdiansyah and Rini Irianti Sundry, 'The Establishment of Tax on Land and Building Rights (BPHTB) Payment Arrangement in Notarial Sale and Purchase Agreement Deed', *Indonesian Journal of Humanities and Social Sciences*, 5.2 (2024), 681–96 <<https://doi.org/https://doi.org/10.33367/ijhass.v5i2.5543>>.



correct or whether the payment was made at the designated bank.⁶² This situation raises the risk of using fake SSBs or non-compliant payments. However, PPAT cannot be held accountable because substantive verification authority lies outside their duties and responsibilities under the BPHTB self-assessment system.⁶³

Another obstacle arises from the practice of determining transaction values that often do not reflect market value. In many cases, the parties use the NJOP as the basis for the transaction value, even though the actual value of acquiring rights to land and buildings is higher.⁶⁴ This situation causes losses for the state due to the untaxed difference in value, and at the same time, the public feels it is unfair if the transaction value is lower than the NJOP, but they are still subject to BPHTB based on the NJOP.⁶⁵ PPATs are in a difficult position because they lack the authority to reject the transaction value; they can only advise taxpayers of the legal consequences if an underpayment is later identified in an examination.⁶⁶ Additionally, the NJOP, which is generally too low relative to market value, undermines the accuracy of BPHTB assessments and creates fiscal uncertainty. Because one of the variables used to determine the NJOP comes from transaction value reports to the PPAT, and transaction values are often unrealistic, the NJOP always lags market prices.⁶⁷ This condition creates a policy dilemma that ultimately hinders the optimization of local tax revenue. Amid these various obstacles, PPATs also do not receive recognition for their contributions to maintaining BPHTB revenue, even though PPAT non-compliance can lead to sanctions. This imbalance between obligations and rewards further highlights the weak position of PPATs within the BPHTB revenue security system.⁶⁸

Based on these weaknesses, it is evident that the NJOP has not functioned optimally as a fiscal instrument, failing to reflect the real economic value of land and buildings.⁶⁹ The discrepancy between the NJOP and market value is a fundamental issue arising from non-standardized valuation methodologies, limited, accurate transaction data, and the lack of value updates by local governments.⁷⁰ This condition is exacerbated by the lack of information integration among the Regional Revenue Agency, PPAT, and land agencies, resulting in the NJOP determination process often relying solely on administrative

⁶² Kenneth Chukwuekwu Nwafor and others, 'Mitigating Cybersecurity Risks in Financial Institutions: The Role of AI and Data Analytics', *International Journal of Science and Research Archive*, 13.1 (2024), 2895–2910 <<https://doi.org/10.30574/ijrsra.2024.13.1.2014>>.

⁶³ Desi Susilawati and others, 'Effectiveness Analysis and Personal Determinant Factors Influencing Rural and Urban Land and Building Tax Revenue in Klaten', ed. by D. Mutiarin and others, *E3S Web of Conferences*, 440 (2023), 02001 <<https://doi.org/10.1051/e3sconf/202344002001>>.

⁶⁴ Dede Nurhayati, Yuniar Rahmatiar and Muhamad Abas, 'Legal Review of The Determination of The Estimated Price As A Basis For Calculation of The Cost of Acquisition of Rights To Land and Buildings In The Sale and Purchase of Land and Buildings In Karawang Regency', *Journal of Law, Politic and Humanities*, 4.5 (2024), 1226–30 <<https://doi.org/10.38035/jlph.v4i5.476>>.

⁶⁵ Siti Rahma Novikasari, Duc Quang Ly and Kerry Gershaneck, 'Taxing Micro, Small and Medium Enterprises in Yogyakarta: Regulation and Compliance', *BESTUUR*, 9.1 (2021), 59 <<https://doi.org/10.20961/bestuur.v9i1.49184>>.

⁶⁶ Endang Pandamdari, 'Juridical Analysis of The Transfer of Land Rights That Was Not Made Before the PPAT', *Journal of Law and Sustainable Development*, 11.12 (2023), e2156 <<https://doi.org/10.55908/sdgs.v11i12.2156>>.

⁶⁷ Andrew Berg and others, 'Searching for Wage Growth: Policy Responses to the "New Machine Age"', *Review of Economic Dynamics*, 57 (2025), 101286 <<https://doi.org/https://doi.org/10.1016/j.red.2025.101286>>.

⁶⁸ Riska Junita and others, 'Critical Review of Officials Making Land Deeds Who Do Not Comply With The Procedure For Making Authentic Deeds of Land Sale and Purchase Agreements', *Journal of Law, Politic and Humanities*, 4.5 (2024), 1794–1800 <<https://doi.org/https://doi.org/10.38035/jlph.v4i5.696>>.

⁶⁹ Shine Pintor Sirolemba Patiro and others, 'Analyzing Residents' Preferences to Ecotourism Impacts Using Simple Additive Weighting: The Case of Mount Rinjani National Park, Indonesia', *Forest Science and Technology*, 20.1 (2024), 25–37 <<https://doi.org/10.1080/21580103.2023.2284282>>.

⁷⁰ Muhammad Junaidi and others, 'Exclusion and Land Grabbing in Transmigrant Communities in the Bahodopi Morowali Mining Area, Central Sulawesi', *African Journal of Biological Sciences*, 6.11 (2024) <<https://doi.org/https://doi.org/10.48047/AFJBS.6.11.2024.1880-1893>>.



assessments rather than adequate field surveys.⁷¹ As a result, the NJOP value tends to be lower than the market value, which, in turn, hinders the potential for local tax revenue, such as BPHTB. Additionally, weak oversight regulations and PPAT's limited authority to verify transaction values also contribute to the sub-optimal application of NJOP as the basis for tax assessment.⁷² PPAT lacks the capacity to verify the fairness of the values proposed by taxpayers, while local governments lack a direct mechanism to ensure consistency between transaction values and market values. This situation creates an opportunity for undervaluation and value manipulation, reducing the potential for local tax revenue. Thus, the issue of NJOP is not merely a technical valuation matter. However, a structural problem requires regulatory alignment, updating valuation methods, and strengthening inter-agency coordination so that NJOP can effectively fulfil its fiscal function.⁷³

Reformulation Tax Object Sales Value Regulation for Equitable Regional Revenue

Reformulating the regulations for determining the NJOP is a strategic step to increase Regional Original Revenue while upholding the principle of fairness in collecting Land and Building Tax.⁷⁴ When determining the amount of NJOP, regional heads must base their decisions on the actual value or market value, as mandated by Law Number 1 of 2022. This fairness-based NJOP determination ensures that the taxes collected reflect the real economic value of the taxable object, making the collection fairer and more optimal. In its implementation, the Regional Head can coordinate with relevant agencies, including Notaries and Land Deed Officials (PPAT).⁷⁵ Based on Article 24 paragraph (1) of Law Number 20 of 2000, PPAT/Notaries can only sign deeds of transfer of rights to land or buildings if the Taxpayer has submitted proof of payment in the form of a BPHTB Deposit Slip.⁷⁶ This mechanism grants PPATs and Notaries the authority to participate in determining the amount of the NJOP, with the approval of the Regional Head, thereby increasing tax payments. Coordination is also carried out with the Tax Service Office and the Land Office, in accordance with the provisions of Article 7, paragraph 2, letter e of Law Number 30 of 2014, strengthening the mechanism for determining NJOP that is transparent and accountable. The amendment to Article 40 paragraph (7) of Law Number 1 of 2022 emphasizes that "The determination of the amount of NJOP is carried out by the Regional Head in coordination with and involving Notaries-Land Deed Officials," highlighting cross-agency collaboration in determining fair and accurate NJOP.⁷⁷

In addition to the regulatory aspect, NJOP reformulation is also carried out through an implementation strategy. First, updating land and building transaction data. This update utilizes an integrated information system to enable local governments to obtain real-time

⁷¹ Dinda Amalia, Eti Jumiati and Ata Ata, 'Analysis Of Tax Object Selling Value (NJOP) Data Collection In Improving Land And Building (PBB) Tax Revenue Target At The Regional Revenue Agency Purwakarta District', *AL-FALAH: Journal of Islamic Economics*, 9.1 (2024), 121 <<https://doi.org/10.29240/alfalah.v9i1.9604>>.

⁷² Diego Vázquez-Brust and others, 'The Role of Green Human Resource Management in the Translation of Greening Pressures into Environmental Protection Practices', *Business Strategy and the Environment*, 32.6 (2023), 3628–48 <<https://doi.org/10.1002/bse.3319>>.

⁷³ Retnanindyani.

⁷⁴ Cahya Intan Ayuningsekar, Abdul Kadir Jaelani and Sapto Hermawan, 'Legitimacy Principle of Equality in Collection of Rural and Urban Land Tax', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 1.3 (2023), 151–74 <<https://doi.org/10.53955/jsderi.v1i3.15>>.

⁷⁵ Hanfang Chen and others, 'The Impact of Tax Business Environment on Regional Innovation: Evidence from China', *International Review of Economics & Finance*, 104 (2025), 104656 <<https://doi.org/https://doi.org/10.1016/j.iref.2025.104656>>.

⁷⁶ Yanlong Liu and Xu Lian, 'The Spatial Spillover Effect of Digital Economy on Regional Tax Revenue: An Empirical Study Based on the Decay Boundary and Spillover Path', *International Review of Economics & Finance*, 102 (2025), 104352 <<https://doi.org/https://doi.org/10.1016/j.iref.2025.104352>>.

⁷⁷ Matthias Krapf and David Staubli, 'Regional Variations in Corporate Tax Responsiveness: Evidence from Switzerland', *European Economic Review*, 171 (2025), 104891 <<https://doi.org/https://doi.org/10.1016/j.eurocorev.2024.104891>>.



property transaction data.⁷⁸ Data integration from the National Land Agency (BPN), notaries, and property transaction records is a key factor in ensuring the NJOP reflects actual market prices.⁷⁹ With accurate, up-to-date data, local governments can determine the value of tax objects more fairly, transparently, and objectively, thereby maximizing the potential for Regional Original Revenue.⁸⁰ Additionally, this data update enables local governments to analyze trends in property value increases, identify areas with high potential for local revenue, and periodically adjust the NJOP in response to market dynamics. Thus, this strategy not only increases the effectiveness of tax collection but also strengthens accountability and public trust in the local tax system.⁸¹ The use of real-time data also opens the door to implementing more adaptive and responsive NJOP setting mechanisms, making tax management more efficient and equitable.⁸²

Second, NJOP is determined by zoning and location. Each region has distinct economic characteristics, levels of accessibility, and availability of public facilities, so land values in one area cannot be generalized to others.⁸³ By implementing a zoning approach, local governments can adjust the NJOP according to the specific conditions of each location, such as the city center, industrial areas, or residential areas.⁸⁴ This approach ensures that the NJOP determination is more accurate and reflects the real economic value of each area. Besides increasing accuracy, establishing NJOP based on zoning also reinforces the principle of fairness in tax collection. Areas with higher land values, especially those with strategic access and adequate public facilities, will be taxed at a rate proportional to their market value. This approach not only encourages the optimization of Regional Original Revenue but also strengthens public trust in a fair tax system, as each Taxpayer is taxed according to their economic potential, thus creating fiscal balance between regions.⁸⁵

Third, reformulate the rules for sanctions against taxpayers who manipulate the NJOP. Sanctions in taxation are important because the Indonesian government has chosen to implement a self-assessment system in tax collection. Based on this system, taxpayers are given the trust to pay and report their own taxes.⁸⁶ To be able to run it well, every taxpayer has the right to require tax knowledge, both in terms of regulations and technical administration, so that its implementation can be orderly and in accordance with the

⁷⁸ Ashenafi G Zena, 'The Scale of Social Labor Investments and Social Practices behind the Construction of Megalithic Stele Monuments in South Ethiopia', *Journal of Anthropological Archaeology*, 64 (2021), 101372 <<https://doi.org/https://doi.org/10.1016/j.jaa.2021.101372>>.

⁷⁹ Corinne J Unger, John Burton and Deanna Kemp, 'Abandoned Mine Clusters and Their Intersection with Indigenous Peoples' Land Rights in Australia', *Journal of Environmental Management*, 385 (2025), 125357 <<https://doi.org/https://doi.org/10.1016/j.jenvman.2025.125357>>.

⁸⁰ Mohammad Rifat Ahmmad Rashid and others, 'Enhancing Land Management Policy in Bangladesh: A Blockchain-Based Framework for Transparent and Efficient Land Management', *Land Use Policy*, 150 (2025), 107436 <<https://doi.org/https://doi.org/10.1016/j.landusepol.2024.107436>>.

⁸¹ Dede Nurhayatie, Rahmatiar and Abas.

⁸² Liudmila Zasimova and Marina Kolosnitsyna, 'Is the Affordability of Cigarettes Associated with the Prevalence of Smoking and Quitting at the Regional Level in Russia?', *International Journal of Drug Policy*, 137 (2025), 104726 <<https://doi.org/https://doi.org/10.1016/j.drugpo.2025.104726>>.

⁸³ Ari Tri Wibowo, 'The Impact of The Development of Investment and Construction on The Land Reform Years in Indonesia', *Jurnal Dinamika Hukum*, 19.3 (2020), 745 <<https://doi.org/10.20884/1.jdh.2019.19.3.2597>>.

⁸⁴ Zhihua Leng, Yana Wang and Xinshuo Hou, 'Structural and Efficiency Effects of Land Transfers on Food Planting: A Comparative Perspective on North and South of China', *Sustainability*, 13.6 (2021), 3327 <<https://doi.org/10.3390/su13063327>>.

⁸⁵ Wenjun Tu, Anna Min Du and Sarah Borthwick Saddler, 'Digital Tax Administration, Investor Risk Perception, and Stock Return Volatility', *International Review of Economics & Finance*, 103 (2025), 104434 <<https://doi.org/https://doi.org/10.1016/j.iref.2025.104434>>.

⁸⁶ Zhongbo Jing and others, 'Environmental Tax Reform and Corporate Tax Avoidance: A Quasi-Natural Experiment on China's Environmental Protection Tax Law', *The North American Journal of Economics and Finance*, 76 (2025), 102367 <<https://doi.org/https://doi.org/10.1016/j.najef.2025.102367>>.



expected targets.⁸⁷ If we look at it from a legal perspective, taxes contain an element of coercion, meaning that if tax obligations are not fulfilled, the legal consequences that can occur are the imposition of tax penalties.⁸⁸ Essentially, the imposition of tax penalties is intended to create taxpayer compliance in fulfilling their obligations, so it is necessary for taxpayers to understand tax penalties, so they know the legal consequences of what they do or do not do. The current sanctions are often considered insufficient to deter. Therefore, it is necessary to strengthen regulations by increasing fines, implementing administrative sanctions such as license suspension or progressive tax surcharges, and publishing a list of violators as a form of public deterrent. This approach not only deters perpetrators but also strengthens the accountability of the tax system and increases public trust in fiscal justice.⁸⁹

Fourth, the utilization of digital technology, such as Geographic Information System (GIS) and big data analytics, to facilitate the evaluation of NJOP and increase transparency in the value determination process.⁹⁰ GIS allows local governments to visualize the distribution of land values across different regions, identify areas with high potential for local revenue, and map price changes spatially.⁹¹ With accurate mapping, local governments can adjust the NJOP more precisely and responsively to the dynamics of the property market in each location.⁹² Meanwhile, big data analytics enables the rapid and systematic processing of thousands of property transaction data, making NJOP estimations more accurate, objective, and evidence based. The utilization of this technology not only accelerates the administrative process of determining NJOP but also enhances the accountability and transparency of local governments. With an integrated digital system, the valuation of tax objects can be done in real-time, minimizing the risk of errors or manipulation, and more effectively promoting taxpayer compliance.⁹³

The reformulation in determining the Taxable Object Selling Value aims to provide a sense of fairness for the community while also increasing the effectiveness of tax collection.⁹⁴ One of the key elements in this reformulation is the role of Notaries and Land Deed Officials in the process of determining the Taxable Object Value.⁹⁵ With the involvement of Notaries-Notaries and Land Deed Officials, every transaction involving the transfer of land and building rights can be verified more accurately, including ensuring the conformity of the taxable object's value with market prices.⁹⁶ Their involvement also provides legal and professional assurance, making taxpayers feel that the NJOP assessment is carried out transparently and fairly. The role of Notaries-PPAT in this reformulation also has a direct impact on Regional Original Revenue.⁹⁷ By ensuring that the established NJOP reflects

⁸⁷ Yilan Chen and Shaohai Lei, 'Tax Avoidance Opportunity for Multinational Enterprises: Effects of Digitalized Tax Administration in China', *Journal of International Financial Markets, Institutions and Money*, 102 (2025), 102177 <<https://doi.org/https://doi.org/10.1016/j.intfin.2025.102177>>.

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⁸⁹ Sara Alhola and Abel Gwaindepi, 'Land Tenure Formalisation and Perceived Tenure Security: Two Decades of the Land Administration Project in Ghana', *Land Use Policy*, 143 (2024), 107195 <<https://doi.org/https://doi.org/10.1016/j.landusepol.2024.107195>>.

⁹⁰ Jaelani and Hayat.

⁹¹ Alexander D Rothenberg, Yao Wang and Amalavoyal Chari, 'When Regional Policies Fail: An Evaluation of Indonesia's Integrated Economic Development Zones', *Journal of Development Economics*, 176 (2025), 103503 <<https://doi.org/https://doi.org/10.1016/j.jdevco.2025.103503>>.

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⁹³ Yuan Tian and others, 'Tax Competition, Spatial Correlation and Regional Integration Development—Evidence from the Yangtze River Delta', *Energy Policy*, 181 (2023), 113715 <<https://doi.org/https://doi.org/10.1016/j.enpol.2023.113715>>.

⁹⁴ Zhang, Xu and Chen.

⁹⁵ Purnama Aji and others.

⁹⁶ Muchtar and Mujib.

⁹⁷ Krapf and Staubli.



market value, local governments can increase the potential tax revenue from each property transaction.⁹⁸ Additionally, collaboration between Regional Heads, Notaries-PPAT, and other relevant agencies strengthens cross-agency coordination mechanisms, increases accountability in determining NJOP, and encourages taxpayer compliance.⁹⁹ Thus, this reformulation not only brings fiscal justice but also serves as a strategic instrument for optimizing regional revenue and sustainable regional development.¹⁰⁰

Conclusion

Based on the discussion presented, it can be concluded that, first, the current regulations for determining the selling value of taxable objects still have weaknesses, such as, weaknesses in the aspect of regulations for the selling value of taxable objects as a state administrative decision, which leads to a lack of clarity in the regulation of the standard selling value of taxable objects; and the large number of protests and objections from the public regarding the selling value of taxable objects determined each year. These protests generally arise because the public feels that the determined value does not reflect the real conditions on the ground, either because it is too high, which burdens taxpayers, or because of weaknesses in the aspect of land deed-making officials in implementing the supervision and security of revenue from the acquisition of rights to land and buildings. Second, the existence of these weaknesses necessitates a reformulation of the regulations for determining the selling value of taxable objects, including updating land and building transaction data; determining the selling value of taxable objects based on zoning and location; reformulating witness rules for taxpayers who manipulate the selling value of taxable objects; and utilizing digital technology, such as Geographic Information System (GIS) and big data analytics. This reformulation is intended to make the regulations more effective and increase local revenue.

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