Volume 10, No. 2, 2026

International Journal on Language, Research Law Education Studies
(IJLRES)

Journal Homepage : https://jurnal.uinsu.ac.id/index.php/ijlres/index

E-ISSN 2580-6785
P-ISSN 2580-6777

DOAJ

Reconstructing the Regulation of Non-Taxable Acquisition Value in Land and Building Rights Acquisition Duty for Inheritance in Indonesia

Rekonstruksi Pengaturan Nilai Perolehan Objek Pajak Tidak Kena Pajak dalam BPHTB pada Proses Pewarisan di Indonesia

Putri Langgeng Sari[1], Tunggul Anshari Setia Negara[2], Istislam[3]

[1]Corresponding author: putrilanggeng96@student.ub.ac.id
[1] Master of Notarial Law Study Program, Faculty of Law, Universitas Brawijaya, Malang, Indonesia
[23] Faculty of Law, Universitas Brawijaya, Malang, Indonesia

Abstract: This article examines the legal ambiguity surrounding the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP) in the Land and Building Rights Acquisition Duty (BPHTB) on inheritance in Indonesia. The problem arises from the absence of a clear mechanism for applying NPOPTKP when inherited land or buildings are received by multiple heirs. Article 46 paragraph (6) of Law Number 1 of 2022 provides a special threshold for inheritance and testamentary grants within a direct family line and between spouses, but does not clarify whether the reduction applies to each heir, only one heir, or heirs who have previously used NPOPTKP. This normative legal research employs statutory and conceptual approaches by examining the UUHKPD, inheritance law, tax principles, legal certainty, legal protection, legal interpretation, and legislative theory. The findings indicate that the current regulation creates uncertainty in tax calculations, unequal fiscal burdens, delays in land registration, and inconsistent practices among local tax authorities. NPOPTKP in inheritance-based BPHTB should therefore be reconstructed through a subject-based, proportional, recorded, and harmonized model. Each heir must be recognized as an individual taxpayer, receive NPOPTKP according to their inheritance share, and have its use recorded in an integrated regional tax system. This model strengthens legal certainty and protection for heirs while preserving local government fiscal interests.

Keywords: inheritance; land acquisition obligations and building rights; legal certainty; legal protection; non-taxable acquisition value

DOI: 10.47006/ijlres.v%vi%i.30523

INTRODUCTION

Taxation occupies a central position in Indonesia's legal and fiscal system because it functions not only as a source of state revenue, but also as an instrument to realize the welfare of the community. The constitutional basis for taxation is contained in Article 23A of the 1945 Constitution of the Republic of Indonesia, which affirms that taxes and other compulsory levies for state purposes must be regulated by law. This provision shows that taxation cannot be separated from the principle of legality. Any tax burden imposed on citizens must have a clear legal basis, be formulated in a predictable manner, and be implemented consistently by the competent authorities. In this case, tax law serves as a legal instrument that regulates the relationship between the state and taxpayers, including the determination of tax objects, tax subjects, tax rates, collection procedures, and dispute resolution mechanisms (Setia Negara, 2024; Sirait & Lies, 2025).

The tax function in Indonesia has developed beyond the function of the budget. Taxes also operate as a regulatory instrument through which the state directs economic behavior, distributes the fiscal burden, and supports the provision of public services. In the perspective of the welfare state, tax revenues are used to finance education, health services, infrastructure, social protection, and other public needs. Therefore, a fair tax system must be built not only on the need to secure public revenues, but also on the principles of fairness, certainty, convenience, and efficiency in tax collection. These principles are very important in local taxation, as local tax policies directly influence citizens in their interactions with local government authorities (Bohari, 2012; Ibnususilo, 2024; Sinilele & Anis, 2025).

Regional taxation in Indonesia has been reorganized through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. This law strengthens the fiscal relationship between the central government and local governments by regulating regional taxes, regional levies, transfers to the regions, regional spending, and fiscal policy synergy. One of the important regional taxes under the authority of the district and city governments is the Land and Building Rights Acquisition Duty or BPHTB. BPHTB is imposed on the acquisition of land and/or building rights, including acquisitions through sale and purchase, exchange, grants, wills, inheritances, auctions, court decisions, mergers, consolidations, business expansions, and other legal events stipulated by law (Mardiasmo, 2019; Republic of Indonesia, 2022).

Inheritance is one of the legal events that can give rise to BPHTB's obligations. In the context of inheritance, the acquisition of rights to land and/or buildings does not arise from ordinary commercial transactions, but from the transfer of rights caused by the death of the testator. This characteristic distinguishes inheritance-based acquisition from buying and selling, as heirs do not always acquire inheritance through economic transactions backed by direct liquidity. Land and buildings inherited from the deceased are often immovable assets that cannot be easily converted into cash, whereas BPHTB generally must be completed before the registration of the transfer of rights can be completed. This condition shows that BPHTB arrangements in inheritance cases must be designed with sensitivity to legal certainty, administrative feasibility, and heirs protection as taxpayers.

In calculating BPHTB, the Acquisition Value of Non-Taxable Taxable Objects or the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP) plays an important role. NPOPTKP functions as a subtraction of the Acquisition Value of Taxable Objects before BPHTB is calculated. Through this mechanism, not all land and/or building acquisition values are subject to BPHTB; Only values that exceed the non-taxable threshold are taxable. This mechanism reflects the principle of the ability to pay and prevents the imposition of tax burden on the entire acquisition value without considering the economic position of the taxpayer. Therefore, NPOPTKP is not only a technical component of tax calculation, but also an instrument of fiscal justice in regional tax law (Ardhana, 2010; Mardiasmo, 2019).

Law Number 1 of 2022 provides two relevant thresholds for NPOPTKP. First, Article 46 paragraph (5) stipulates that the NPOPTKP is at least IDR 80,000,000 for the acquisition of the first right by taxpayers in BPHTB's payable areas. Second, Article 46 paragraph (6) provides that in the event of the acquisition of rights due to the granting of a will or inheritance received by a person who is directly related by blood of one degree upwards or downwards with the giver or testator, including husband or wife, the NPOPTKP is at least Rp300,000,000. This special threshold indicates that the legislature recognizes inheritance and the making of a will in a close family relationship as a legal event that requires a different fiscal treatment than ordinary acquisition. The goal is to reduce the tax burden on family-based property transfers and to protect heirs from excessive fiscal pressure in the registration of land and heritage buildings (Republic of Indonesia, 2022).

The problem arises because Article 46 paragraph (6) does not expressly regulate how NPOPTKP must be applied when there is more than one heir. The provision refers to "individuals" who receive inheritance, but does not clearly specify whether the threshold of IDR 300,000,000 applies to each heir as an independent taxpayer, applies once to the object of inheritance, or can only be used by one heir in one inheritance registration process. This ambiguity becomes more significant when the inherited property is shared by several heirs who each have a legal share in the object. Without explicit regulations, local tax authorities may interpret the provisions differently, and heirs may face uncertainty regarding who can use NPOPTKP, how the tax burden should be distributed, and whether heirs who do not use

NPOPTKP in the first inheritance transaction can still claim those benefits in subsequent acquisitions.

The ambiguity of NPOPTKP in inheritance-based BPHTB creates legal consequences in several dimensions. This can affect the legal position of the heirs as independent taxpayers, the calculation of the tax burden, the process of registering land and heritage buildings, the relationship between heirs, and the uniformity of regional tax policies. The absence of a clear mechanism can also create unequal treatment among heirs, especially when one of the beneficiaries receives a tax deduction while the other has to pay BPHTB without equivalent benefits at the same time. From the perspective of legal certainty, a tax norm must be clear, accessible, consistent, and able to be applied by both taxpayers and tax authorities. Unclear norms in taxation can weaken predictability and increase the risk of administrative disputes (Markos et al., 2025; Mertokusumo, 2006; Otto, 2012).

Several studies have discussed NPOPTKP and BPHTB in relation to taxation and regional heritage. Dewi (2025) examines NPOPTKP regulations based on DKI Jakarta Regional Regulation Number 1 of 2024 concerning Regional Taxes and Levies, especially changes in the value of NPOPTKP and its effect on BPHTB calculations. Danghamsyah and Tanaya (2024) analyze BPHTB in the transfer of property rights due to inheritance and emphasize the importance of fair treatment in the transfer of family-based inheritance. Markos et al. (2025) discuss the legal certainty of BPHTB payments before registration of inheritance-based transfers in connection with the use of the Selling Value of Tax Objects. These studies contribute to the discussion of NPOPTKP, BPHTB, and inheritance registration, but have not specifically built an NPOPTKP regulatory model when inheritance involves multiple heirs based on Article 46 paragraph (6) of Law Number 1 of 2022.

Therefore, this article focuses on the reconstruction of NPOPTKP regulations in inheritance-based BPHTB. The main issue studied is how the NPOPTKP arrangement in BPHTB for inheritance must be reconstructed to ensure legal certainty and legal protection for heirs. This research uses normative legal research with a legislative and conceptual approach. The legislative approach is used to examine the 1945 Constitution of the Republic of Indonesia, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Government Regulation Number 35 of 2023 concerning General Provisions of Regional Taxes and Regional Levies, and relevant regional tax regulations. A conceptual approach is used to analyze the concepts of tax collection, legal certainty, legal protection, inheritance, and legislative formulation. Normative legal research is appropriate because the main problem lies in the ambiguity of legal norms and the need to formulate prescriptive arguments for regulatory improvement (Marzuki, 2017; Muhaimin, 2020; Setia Negara, 2023).

This article argues that NPOPTKP in inheritance-based BPHTB should be reconstructed as a legal mechanism that clearly identifies eligible subjects, filing methods when there are many heirs, administrative records of their use, and protection of heirs who have not benefited from withholdings. The reconstruction is necessary because current regulations provide a minimum threshold but do not provide a clear operational mechanism for inheritances involving multiple heirs. A clearer formulation is expected to prevent different regional practices, reduce administrative uncertainty, protect heirs from disproportionate fiscal burdens, and maintain a balance between the interests of regional revenues and the rights of taxpayers. Thus, the reconstruction of the NPOPTKP regulation is not solely a technical reform of taxation, but is a legal necessity to ensure certainty, justice, and protection in the transfer of inherited land and buildings.

RESULTS AND DISCUSSION

Reconstruction of Inheritance-Based BPHTB NPOPTKP Regulations to Ensure Legal Certainty and Legal Protection for Heirs

The reconstruction of the NPOPTKP arrangement in inheritance-based BPHTB must start from the legal nature of BPHTB itself. BPHTB is a regional tax imposed on the acquisition of land and/or building rights. Inheritance is one of the legal events that can result in the acquisition of these rights. Therefore, the heirs are not only the private parties who receive the family property, but also legal subjects who can be positioned as taxpayers when the inherited land and/or buildings are transferred and registered in his name. This construction places inheritance-based BPHTB at the intersection between private law and public law, as the transfer of inheritance is followed by a fiscal relationship between the heirs and the local tax authority (Republic of Indonesia, 2022).

The central issue does not lie in whether inheritance can be the object of BPHTB, since the law has recognized inheritance as a form of acquisition of rights. The main problem lies in how the Non-Taxable Object Acquisition Value , or NPOPTKP, should be applied when the inherited object is received by more than one heir. Article 46 paragraph (6) of Law Number 1 of 2022 stipulates that in the event of the acquisition of rights due to the granting of a will or inheritance received by an individual who is in direct blood relationship one degree up or down with the grantor or testator, including husband or wife, the NPOPTKP is at least IDR 300,000,000. The provision provides a specific fiscal threshold for inheritance in close family relationships, but does not expressly specify the filing mechanism when there are several heirs to the same inheritance (Republic of Indonesia, 2022).

This lack of explicit formulation creates legal ambiguity. The phrase "individual" in Article 46 paragraph (6) can be interpreted to refer to each heir as an independent taxpayer. At the same time, in administrative practice, an inherited object can be treated as a single taxable object that receives only one NPOPTKP deduction. These two possible interpretations lead to different legal consequences. If the NPOPTKP is attached to the object, only one deduction applies to one inherited land or building regardless of the number of heirs. If the NPOPTKP is attached to the subject, any heir who receives a share of the inheritance can be recognized as having the right to the NPOPTKP according to the part of the rights acquired. This ambiguity suggests that the current norm does not adequately operate for inheritances involving multiple heirs.

Grammatical interpretations tend to favor subject-based NPOPTKP characters. Article 46 paragraph (6) refers to individuals who receive inheritance, while Article 45 of Law Number 1 of 2022 defines the subject of BPHTB as an individual or entity that acquires rights to land and/or buildings. The word "individual" denotes a legal subject, not a physical object. This means that the heir's tax position should not be reduced to a single collective unit simply because the inherited object is registered in a single process. Each heir receives a legal share of the inherited property and can therefore be considered a separate taxpayer for the acquired share. In this sense, NPOPTKP must be understood as a tax facility related to the legal position of taxpayers (Republic of Indonesia, 2022).

Systematic interpretation also reinforces this construction. Article 46 paragraph (5) of Law Number 1 of 2022 refers to the acquisition of the first right by taxpayers in the area paid by BPHTB. The use of the term taxpayer shows that NPOPTKP is closely related to the subject of obtaining rights. Article 46 paragraph (6), although it sets specific thresholds for inheritances and grants of wills, still refers to individual beneficiaries. The relationship between these provisions shows that the structure of BPHTB is based on the legal position of the party who obtains the right. Therefore, inheritance-based NPOPTKP must be reconstructed as subject-based deduction rather than object-based deduction (Republic of Indonesia, 2022).

Teleological interpretations lead to the same conclusion. The purpose of NPOPTKP is not only to reduce the technical amount of BPHTB owed, but also to prevent excessive fiscal burden for taxpayers. In inheritance, the acquisition of rights does not occur through ordinary commercial transactions. This happens due to the death of the testator, and the heirs may not always have enough liquidity to pay BPHTB immediately. In this situation, taxation should be designed to maintain a balance between the fiscal interests of the region and the protection for the beneficiaries. Therefore, the imposition of BPHTB on inheritance in direct lineage must be carefully assessed because inheritance is different from the transfer of ordinary rights based on commercial exchange (Silalahi, 2019).

The current formulation creates juridical implications for the heirs. First, the legal status of each heir as an independent taxpayer may become unclear when the local tax administration treats the heirs collectively through a single tax calculation. Second, the tax burden can become disproportionate when only one deduction is applied to a single inheritance even though the gains are received by multiple heirs. Third, land registration can be delayed because BPHTB payments are generally required before the transfer of rights is registered. Fourth, the absence of a clear mechanism can cause conflicts between heirs regarding who should use NPOPTKP and who should bear the remaining tax burden. This implication shows that the ambiguity of NPOPTKP is not only a matter of tax calculation, but also a matter of legal certainty and legal protection.

The implications in land administration are very important because heritage-based BPHTB involves several institutions. The process is not only carried out by the Regional Revenue Agency, but also involves Notaries, Land Deed Officials, and the Land Office. The relationship between land rights holders and BPHTB in inheritance registration is closely related to the accuracy of land administration data, especially when the names recorded in the land certificate do not reflect all parties who have legal interests in inheritance objects (Iskandar, 2024). This situation shows that unclear NPOPTKP norms can affect not only tax obligations, but also the legal certainty of land registration.

The role of Notaries and Land Deed Officials also emphasizes the need for clear operational rules. In practice, BPHTB verification is often associated with the preparation of deeds and the process of registering for transfer of rights. Notaries and Land Deed Officials have an important role in assisting the process, especially when BPHTB collection and verification are carried out through an online system (Huda, 2022). At the same time, uncertainty may arise regarding the boundary between administrative assistance and substantive tax liability, as Notaries and Land Deed Officers are not taxpayers but are often involved in ensuring that tax requirements have been met before the deed or registration process resumes (Yogahastama, 2019). Therefore, the reconstruction must clarify not only the substantive rights to the NPOPTKP, but also the institutional procedures for its implementation.

The reconstruction of NPOPTKP regulations must be built on four principles. The first principle is subject-based certainty. The law must expressly state that in inheritance-based BPHTB, NPOPTKP is attached to each heir as an individual taxpayer who acquires rights to land and/or buildings. This formulation is necessary to avoid object-based interpretations that apply NPOPTKP only once to an inherited object regardless of the number of heirs. Tax norms that determine the rights and obligations of citizens must be clear, predictable, and consistently applied by tax authorities. Without such certainty, taxpayers cannot calculate their obligations properly and local governments can apply different interpretations in similar cases.

The second principle is proportional calculation. When an inheritance is received by several heirs, BPHTB must be calculated based on the share of the acquisition received by each heir. NPOPTKP must be allocated first in accordance with the legal portion of each heir, and NPOPTKP is then applied to each part of the heirs if the heirs meet the requirements as per Article 46 paragraph (6). This model is more consistent with the subject-based character of BPHTB because taxes are imposed on acquisitions received by each taxpayer. This also prevents one beneficiary from receiving the entire deduction while the other beneficiary bears a heavier fiscal burden. Proportional calculation reflects the principle of the ability to pay in tax collection (Muja'hidah, 2013).

The third principle is administrative traceability. The use of NPOPTKP in heritage-based BPHTB must be recorded in an integrated regional tax information system. The record must contain the identity of each heir, the object of inheritance, the portion of rights obtained, the acquisition value of each heir, the applicable NPOPTKP, and the amount of BPHTB payable. This administrative record is important to prevent the use of double NPOPTKP, provide evidence for taxpayers, and assist Notaries, Land Deed Officials, and Land Offices in verifying the tax status of land and heritage buildings. The development of BPHTB administration electronically should not only digitize existing procedures, but must strengthen transparency, accountability, and taxpayer protection (Huda, 2022).

The fourth principle is the harmonization of regulations between national and regional rules. Law Number 1 of 2022 provides a minimum threshold and allows local governments to further regulate NPOPTKP through local regulations. However, regional discretion should not result in undue variation in the treatment of heirs. The direction of regional tax policy after Law Number 1 of 2022 shows the need to balance regional fiscal autonomy with legal certainty and taxpayer protection (Purnomo et al., 2022). Problems can arise when national laws delegate further regulation to local regulations without adequate technical guidance, as different regions may formulate different mechanisms for the same legal issues (Faruq et al., 2024). In inheritance-based NPOPTKP, national coaching is needed so that heirs receive the same legal treatment in all regions. The reconstruction model can be formulated as follows.

Table 1. NPOPTKP Regulation Reconstruction Model in Heritage-Based BPHTB

Existing Issues	Legal Implications	Reconstruction Offered	Expected Protection
Article 46 paragraph (6) does not expressly regulate inheritances involving multiple heirs	Different interpretations may arise regarding whether NPOPTKP applies on a per-object or per-heir basis	The regulation must affirm that the NPOPTKP in inheritance-based BPHTB is inherent in each heir as an individual taxpayer	Each heir obtains certainty about NPOPTKP rights
Regional tax practices can treat heirs collectively through a single tax calculation	The independent legal standing of each heir as a taxpayer can be reduced	BPHTB must be calculated according to the portion of each heir's income	Tax burden becomes more proportionate and consistent with the principle of ability to pay
There is no uniform mechanism for recording the use of NPOPTKP by beneficiaries	Risk of double use, loss of rights, or administrative disputes	The regional tax system must record the identity, portion, object, use of NPOPTKP, and BPHTB that must be paid from each heir	Administrative transparency and taxpayer protection strengthened
The involvement of Bapenda, Notaries/PPAT, and the Land Office is not supported by integrated procedures	Registration of inherited land may be delayed and verification may differ between agencies	Standard operating procedures must be established for inheritance-based BPHTB verification	Land registration becomes more orderly and legally certain
Local regulations may vary in the application of NPOPTKP for inheritance	Heirs in different regions may receive unequal legal treatment	National technical guidance should be issued to harmonize regional regulations	Equal treatment and coherence of regional tax policies are maintained

Source: Processed by the author based on (Republic of Indonesia, 2022), (Republic of Indonesia, 2023), (Silalahi, 2019), (Huda, 2022), (Iskandar, 2024), and (Purnomo et al., 2022).

The table shows that reconstruction should not be understood narrowly as an adjustment of the nominal amount of NPOPTKP. The most pressing issue is the legal mechanism for the application of NPOPTKP when inheritance involves multiple heirs. Raising the threshold without clarifying the beneficiaries and the calculation mechanism will not resolve the legal ambiguity. Therefore, the reconstruction should discuss the norm structure, calculation methods, administrative records, and institutional coordination between the local tax authority, the Notary or Land Deed Officer, and the land registration office.

The proportional model per heir is more legally tenable than the single-object model. Under the single-object model, the inherited land or building receives only one NPOPTKP reduction even if the object was legally acquired by multiple heirs. This model can protect local revenues in the short term, but it can create unequal treatment because only one deduction is applied to legal events involving multiple taxpayers. In contrast, the proportional model per heir recognizes each heir as a legal subject and applies the NPOPTKP to the part of rights acquired by the heirs. This approach is consistent with the personal nature of the taxpayer's obligations and with the idea that the tax burden should be adjusted to the actual income of each taxpayer (Muja'hidah, 2013).

The proportional model per heir also avoids the drawbacks of the deferred rights mechanism. The deferral rights mechanism assumes that heirs who do not use NPOPTKP in the registration of the first inheritance can use it in future acquisitions. This idea may seem fair in its form, but it creates uncertainty because not every heir will acquire land or other buildings in the future. The economic benefits of NPOPTKP can also decrease over time due to inflation, changes in asset values, and changes in regional regulations. Therefore, delaying the use of NPOPTKP can result in formal recognition of a right without the effective enjoyment of the right. Legal protection requires not only the recognition of rights, but also mechanisms that allow those rights to be realized at the time of relevant law (Hadjon, 1987).

Reconstruction must also consider the fiscal interests of local governments. BPHTB is an important source of regional revenue, and local governments have a legitimate interest in maintaining regional fiscal capacity. However, regional fiscal interests cannot be pursued by maintaining ambiguous norms that burden heirs unevenly. Regional tax policies must remain within the framework of decentralization, accountability, justice, and regional autonomy (Muja'hidah, 2013). Clearer NPOPTKP regulations can reduce uncertainty, increase taxpayer compliance, and strengthen public trust in local tax administration. Therefore, taxpayer protection and regional revenue should not be placed as opposing interests, but as two elements that must be balanced through clear and fair regulations.

From the perspective of legal protection, the reconstructed regulations must contain preventive and corrective elements. Preventive protection is realized through clear norms, transparent calculations, accessible information, and integrated administrative record-keeping before disputes arise. Corrective protection is realized through the mechanism of objection, correction, and restitution if the NPOPTKP is incorrectly applied or rejected. Legal protection for citizens in relation to government power requires mechanisms that prevent arbitrary actions and provide legal remedies when rights are violated (Hadjon, 1987). In inheritance-based BPHTB, this means that the heirs must have access to clear procedures to oppose incorrect tax calculations, administrative refusals, or inconsistent implementation of NPOPTKP.

The reconstructed norms should be placed either in the amendment of the implementing regulation or in the national technical regulations that are binding on local governments when formulating local tax regulations. The substance can be formulated as follows: "In the acquisition of rights due to inheritance received by more than one heir, the Non-Taxable Acquisition Value of Taxable Objects applies to each heir as an individual taxpayer in accordance with the portion of the rights acquired, provided that the heirs meet the requirements of family relations as regulated by law. The use of NPOPTKP must be recorded in the regional tax administration system and verified in the land registration process." This formulation has three advantages. It clarifies the recipient, provides a basis for calculations, and creates administrative obligations for record-keeping and verification.

The same regulation must also require coordination between local tax authorities, Notaries or Land Deed Officials, and the Land Office. The Regional Revenue Agency must determine the tax calculation and record the use of NPOPTKP. Notaries and Land Deed Officers should assist in verifying inheritance documents and ensuring that tax calculations are in accordance with each heir's earnings, without transferring substantive tax responsibilities from taxpayers to officials. The Land Office must verify that BPHTB's obligations have been fulfilled before registering the transfer of rights. This division of roles is necessary because BPHTB in the case of inheritance is located at the intersection of tax administration, notary practice, and land registration (Huda, 2022; Iskandar, 2024; Yogahastama, 2019).

Therefore, the reconstruction of NPOPTKP regulations must be directed at subject-based, proportional, recorded, and harmonized models. The subject-based model recognizes each heir as an independent taxpayer. The proportional model calculates BPHTB according to the value of each heir's shares. The recorded model ensures that the use of NPOPTKP is transparent and verifiable. A harmonized model prevents local regulations from creating unequal treatment among heirs in different regions. Through these elements, NPOPTKP can function not only as a numerical reduction in BPHTB calculations, but also as an instrument of legal certainty and legal protection in the transfer of inheritance-based land and buildings.

The main finding from this discussion is that the current NPOPTKP regulation in inheritance-based BPHTB is incomplete as it provides a threshold but does not provide a clear mechanism for the inheritance of multiple heirs. This incompleteness can create different interpretations, disproportionate tax burdens, administrative delays, and conflicts between heirs. The reconstruction offered in this article is to affirm the NPOPTKP as a right inherent to each heir as an individual taxpayer, apply it proportionately according to the share of each heir, record its use in an integrated tax administration system, and harmonize national and regional implementing rules. This model is expected to provide a more certain, fair, and protective BPHTB regime for heirs while maintaining the legitimate fiscal interests of local governments.

CONCLUSION

The Regulation on the Acquisition Value of Non-Taxable Tax Objects in Land Acquisition Duty and Heritage-based Building Rights is still incomplete because it provides a minimum threshold for inheritances and wills grants in close family relationships, but it does not clearly specify how the threshold should be applied when an inheritance object is received by more than one heir. This incompleteness creates legal ambiguity regarding whether the NPOPTKP is attached to the inheritance object or to each heir as an individual taxpayer. Such ambiguities can lead to different interpretations among local tax authorities, disproportionate tax burdens, delays in land registration, and potential disputes between heirs. The reconstruction of the NPOPTKP regulation must emphasize that the NPOPTKP in inheritance-based BPHTB is inherent in each heir as an individual taxpayer, applied proportionally according to the portion of rights obtained, recorded in an integrated regional tax administration system, and harmonized through national technical guidance that binds regional regulations. This model provides clearer legal certainty because the heirs can predict their fiscal position and understand the calculation of BPHTB before land registration is carried out. It also strengthens legal protections as each beneficiary's right to tax deductions is recognized, administratively recorded, and protected from inconsistent regional practices. The subject-based, proportional, recorded, and harmonized NPOPTKP model is expected to create a fairer inheritance-based BPHTB regime, safeguard the legitimate fiscal interests of local governments, and ensure that the transfer of inherited land and buildings is carried out with certainty, fairness, and protection for the heirs.

REFERENCES

1) Ardhana, I. K. (2010). Local tax laws. UII Press.
2) Bohari. (2012). Introduction to tax law. Raja Grafindo Persada.
3) Danghamsyah, E. K., & Tanaya, P. E. (2024). BPHTB analysis on the transfer of ownership due to the inheritance process. Journal of Kertha Semaya, 12, 3405.
4) Dewi, M. S. (2025). A study on the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP) in the DKI Jakarta Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies. Innovation, 4(2), 621.
5) Faruq, M. H. A., Ruhpinesthi, G. E., & Perdana, A. (2024). Problems of delegating legal arrangements to regional regulations: A case study of the implementation of the formation of regional regulations on regional taxes and regional levies in 3 regions. Indonesian Journal of Legislation, 21(3), 333–346. https://doi.org/10.54629/jli.v21i3.1248
6) Hadjon, P. M. (1987). Legal protection for the Indonesian people. Build Knowledge.
7) Huda, N. (2022). The role of notaries/Land Deed Making Officials in the online collection process of Land and/or Building Rights Acquisition Duty (BPHTB) in Padang City. Notary, 1(2), 268–277.
8) Ibnususilo, E. (2024). Tax law: Theory, analysis, and development. Rajawali Press.
9) Iskandar, T. (2024). Correlation of land rights holders and the imposition of BPHTB in the process of transferring rights due to inheritance at the Land Office. To-Ra Law Journal: Laws to Regulate and Protect Society, 10(3), 506–520. https://doi.org/10.55809/tora.v10i3.385
10) Mardiasmo. (2019). Taxation. No.
11) Markos, F., Halim, A. N., & Sartono. (2025). Legal certainty of the payment of Land and Building Rights Acquisition Duty (BPHTB) before the change of the heir's name is associated with the use of the fair value of the Selling Value of Tax Objects (NJOP). Themis: Journal of Legal Sciences, 2(2). https://doi.org/10.70437/themis.v2i2.889
12) Marzuki, P. M. (2017). Legal research. Kencana.
13) Mertokusumo, S. (2006). Legal discovery methods. UI Press.
14) Muhaimin. (2020). Legal research methods. Mataram University Press.
15) Muja'hidah. (2013). The politics of regional tax law in the era of autonomy after the implementation of the closed-list system. IUS Journal of Law and Justice Studies, 1(3), 351–364.
16) Otto, J. M. (2012). Real legal certainty in developing countries. In A. W. Bedner, S. Irianto, & T. D. Wirastri (Eds.), Socio-legal studies. Custom Library.

17) Purnomo, C. A. J., Prayitno, I. H., & Ekawati, D. (2022). Examining the narrative of regional tax policies in Law No. 1 of 2022: A literature review. Nagari Law Review, 5(2), 128–141. https://doi.org/10.25077/nalrev.v.5.i.2.p.128-141.2022
18) Republic of Indonesia. (2022). Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.
19) Republic of Indonesia. (2023). Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies.
20) Setia Negara, T. A. (2023). Normative legal research in Indonesia: Its origins and approaches. Audito Comparative Law Journal, 4(1), 1–9. https://doi.org/10.22219/aclj.v4i1.24855
21) Setia Negara, T. A. (2024). Tax law revised edition. Setara Press.
22) Silalahi, E. W. (2019). Land and Building Rights Acquisition Duty (BPHTB) on inheritance, does inheritance in blood lines be subject to BPHTB? Journal of Law & Development, 49(4), 880–897. https://doi.org/10.21143/jhp.vol49.no4.2346
23) Sinilele, A., & Anis, M. (2025). Tax law. Subaltern Inti Media.
24) Sirait, M. V., & Lie, G. (2025). The concept of tax regulations and laws in improving the welfare of the Indonesian people. Kutei Scientific Journal, 24, 129–135.
25) Yogahastama, R. (2019). The participation of notaries in collecting BPHTB taxes for the preparation of sale and purchase deeds in Pamekasan Regency. Indonesian Law Symposium, 1(1), 385–393.