



Implementation of Land and Building Acquisition Duty (BPHTB) Tax Policy at the Regional Revenue Agency of Palembang City

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Article Info

Article history:

Received December 15, 2025

Approved February 17, 2026

Keywords:

Policy Implementation, BPHTB, Local Taxation, Palembang Revenue Agency, Thomas B. Smith

ABSTRACT

The purpose of this research is to find out The implementation of the Acquisition Duty of Rights on Land and Buildings (BPHTB) policy serves as an essential fiscal instrument in increasing the locally generated revenue (PAD) of Palembang City. This study aims to analyze the implementation of the BPHTB policy based on Regional Regulation Number 4 of 2023 using the Thomas B. Smith implementation model, which consists of four variables: idealized policy, target group, implementing organization, and environmental factors. The research employed a qualitative approach with data collected through in-depth interviews, observation, documentation, and triangulation to ensure the validity and reliability of findings. The results indicate that Palembang City has established a strong regulatory foundation and clear Standard Operating Procedures (SOPs) to support the acceleration of BPHTB services. However, the implementation still faces several challenges, including digital system disruptions, inconsistencies in taxpayer-submitted data, a high verification workload, and dependence on specific officials for document authorization. On the taxpayers' side, low administrative and digital literacy, the tendency to report transaction values below market price, and limited understanding of BPHTB requirements often hinder the service process. From the implementing organization's perspective, variations in staff competence, suboptimal internal coordination, and inconsistent service responses remain significant obstacles. Meanwhile, environmental factors such as fluctuations in property market prices, the economic capacity of taxpayers, and coordination with PPAT, the National Land Agency (BPN), and banking institutions also influence the effectiveness of implementation. This study concludes that the success of BPHTB policy implementation is strongly determined by the synergy between a solid regulatory framework, technological readiness, human resource quality, data accuracy, and the level of taxpayer participation and compliance. Therefore, the study recommends strengthening digital governance, enhancing the capacity of public officials, optimizing inter-agency coordination, and improving socialization strategies for taxpayers to enhance the overall effectiveness of BPHTB implementation in Palembang City.

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How to cite: Akbar, M. H., Lionardo, A., Budiyo, M. N., & Syafabri, A. (2026). Implementation of Land and Building Acquisition Duty (BPHTB) Tax Policy at the Regional Revenue Agency of Palembang City. *Jurnal Ilmiah Global Education*, 7(1), 803–810. <https://doi.org/10.55681/jige.v7i1.5384>

INTRODUCTION

Implementation refers to the application and execution of a policy adopted by leadership. Several factors influence policy implementation, one of which is the policy environment (Alfarez et al. 2025). One such policy is the Duty on the Acquisition of Rights to Land and Buildings (BPHTB). Law Number 21 of 1997 concerning the Duty on the Acquisition of Rights to Land and Buildings, Article 2, stipulates that the acquisition of rights to land and/or buildings may occur through the transfer of rights or the granting of new rights. Furthermore, Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions states that BPHTB has been transferred to become one type of tax collected by regency/municipal governments.

In the implementation of this regional regulation, there are still many obstacles faced by field officers in collecting regional taxes, particularly the Duty on the Acquisition of Rights to Land and Buildings, at the Regional Revenue Agency of Palembang City, South Sumatra Province. The obstacles experienced by taxpayers in making BPHTB payments include a lack of human resources with integrity, services that are not yet efficient, and procedures for retrieving BPHTB payment documents that do not comply with the existing standard operating procedures at the Regional Revenue Agency of Palembang City, South Sumatra Province.

Based on the results of the total amount of BPHTB tax payments at the Regional Revenue Agency of Palembang City, with a total of 14,389 thousand people making payments, there are still many obstacles in the BPHTB tax payment service process (Abdul, 2002). If these obstacles continue and there are no improvements in terms of human resources (HR) and service quality, they will have an impact on the local original revenue of Palembang City, particularly BPHTB tax revenue. BPHTB tax itself is one type of tax that provides a significant contribution to the local original revenue of Palembang City.

The obstacles faced by tax officers at the Regional Revenue Agency of Palembang City include the lack of transparency from taxpayers in making payments. The transparency referred to here is the disclosure of transaction values by taxpayers to the officers assigned at the Regional Revenue Agency of Palembang City. This is in accordance with Law Number 6 of 1983 concerning General Provisions and Tax Procedures, which has been amended several times, most recently by Law Number 2 of 2022 concerning Job Creation, which has been enacted into law. This step was taken as part of tax reform aimed at increasing tax compliance, reducing bureaucracy, and improving the investment climate.

Under the self-assessment system, taxpayers are granted the authority to assess, pay, and report the taxes owed in accordance with applicable tax regulations (Irawan & Satibi, 2023). However, the regulations governing the self-assessment system are still far from expectations, as tax officers at the Regional Revenue Agency of Palembang City continue to experience difficulties regarding the transparency reported by taxpayers, particularly in relation to BPHTB tax payments. BPHTB tax itself is a type of tax that adopts the self-assessment system, in which taxpayers report the sale and purchase transaction value based on their own declaration (Budiyanto et al. 2025). The lack of transparency in taxpayers' declarations requires tax officers at the Regional Revenue Agency of Palembang City to conduct accurate verification by comparing market prices with the values declared by taxpayers for the BPHTB tax they have reported.

If, according to the verification team, the tax value is not in accordance with what is reported by the taxpayer, the verification team may recommend to the leadership at the Regional Revenue Agency of Palembang City to conduct a field inspection or inspection of the tax object to ensure that the price is consistent with the taxpayer's report (Budianto & Syafrizal, 2025). If, during the field inspection, the price reported by the taxpayer is found to be inconsistent, a Regional Tax Underpayment Assessment Letter (SKPDKB) will be issued. The Regional Tax Underpayment Assessment Letter is a letter issued by the Regional Revenue Agency of Palembang City and must be immediately paid by taxpayers who reported BPHTB transaction values that are not in accordance (Arbayah, 2022).

There are also still obstacles in the implementation of tax object inspections carried out by tax officers at the Regional Revenue Agency of Palembang City. According to the standard operating procedures, a tax object inspection should be completed within one day; however, in practice, the completion of BPHTB tax object inspections can take up to seven to fourteen days (Agustino, 2017). This is one of the constraining factors occurring during the implementation of Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Retributions of Palembang City. Due to these constraints in implementation, the achievement of Palembang City's local original revenue (PAD) targets may decline because services do not follow procedures and take a long time, causing taxpayers to be reluctant to make BPHTB tax payments and to postpone payment on their own initiative (Audita, 2025).

From the total percentage of taxpayers who have paid the BPHTB tax, the figure is still far below expectations. The target that should have been achieved from January 2025 to August was approximately 75%. This condition is caused by inadequate services provided by tax officers to taxpayers and by standard operating procedures that are supposed to be completed within thirty minutes; however, in practice, the processing time for documents of taxpayers paying BPHTB tax can take up to three days or even as long as one week.

METHODS

This study employed a qualitative research design with a descriptive approach to analyze the implementation of the Land and Building Acquisition Duty (BPHTB) policy in Palembang City. The qualitative approach was selected to obtain an in-depth understanding of policy implementation processes, institutional dynamics, and stakeholder interactions as experienced in real administrative practice (Sugiyono, 2018). Data were collected through in-depth interviews, direct observation, and document analysis to ensure comprehensive coverage of the research phenomena. Key informants included the Head of the Palembang City Revenue Agency (Bapenda), the Head of the Property Tax and BPHTB Division, the Head of the BPHTB Subdivision, BPHTB service staff, and taxpayers. To enhance data validity and reliability, triangulation of sources and methods was applied. Data analysis was conducted using an interactive qualitative analysis model involving data reduction, data display, and conclusion drawing. The analysis framework was guided by the policy implementation model of Thomas B. Smith, focusing on four key variables: idealized policy, target group, implementing organization, and environmental factors. This methodological approach enabled the study to systematically answer the research questions and assess the effectiveness of BPHTB policy implementation in Palembang City.

RESULTS AND DISCUSSION

The results indicate that, normatively, the BPHTB policy in Palembang City is supported by a strong regulatory framework, particularly Regional Regulation Number 4 of 2023 on Regional Taxes and Retributions and its derivative Standard Operating Procedures (SOPs). These regulations clearly define tax objects and subjects, tax calculation mechanisms, service flows, and verification procedures. From a policy design perspective, the idealized policy reflects the local government's commitment to accelerating BPHTB services and increasing local own-source revenue (PAD) (Nakamura & Smallwood, 1980).

However, the findings reveal a significant gap between policy norms and actual implementation. Although SOPs stipulate that BPHTB services should be completed within a relatively short time frame, in practice, service completion often exceeds the stipulated duration (Nugroho, 2017). System disruptions, inconsistencies in taxpayer-reported transaction values, a high volume of verification workloads, and dependence on authorized officials for document approval frequently hinder consistent implementation. This finding confirms that the existence of comprehensive regulations alone is insufficient to guarantee effective implementation without adequate operational capacity and system stability.

From the perspective of the target group, the results show that taxpayer characteristics play a decisive role in shaping the effectiveness of BPHTB policy implementation (Kasmad, 2018). Variations in administrative and digital literacy among taxpayers significantly affect the accuracy of submitted documents and transaction value declarations (Dunleavy et al. 2006). Many taxpayers lack a clear understanding of BPHTB requirements, resulting in incomplete documentation and repeated consultations that prolong the service process.

A critical finding is the tendency of some taxpayers to report transaction values below prevailing market prices under the self-assessment system (Korten, 1988). This behavior increases the verification burden on tax officers and necessitates field inspections to validate declared values. For certain groups, such as inheritance taxpayers and low-income communities, administrative complexity and economic constraints further slow down the process. These findings highlight the importance of taxpayer education and targeted assistance as key determinants of successful policy implementation.

The results related to the implementing organization indicate that the bureaucratic structure of the Palembang City Revenue Agency (Bapenda) generally supports BPHTB implementation through clear task distribution and established SOPs (Mazmanian & Sabatier, 1983). Nevertheless, the effectiveness of the organization is constrained by variations in human resource capacity, suboptimal internal coordination, and limited technical readiness in addressing digital system disruptions (Dunleavy et al. 2006).

The reliance on specific officials for document authorization creates bottlenecks that delay service completion, particularly during periods of high submission volume (Purwanto & Sulistyastuti, 2015). Additionally, differences in service ethics and responsiveness among officers influence public perceptions of service quality (Edward, 1980). These findings suggest that organizational performance is not solely determined by structural arrangements, but also by human resource competence, coordination mechanisms, and service culture.

Environmental factors were found to exert a substantial influence on BPHTB policy implementation. Fluctuations in property market prices complicate the determination of taxable values and often lead to discrepancies between declared transaction values and market realities

(Mazmanian & Sabatier, 1993). Economic conditions of taxpayers, particularly among lower-income groups, increase requests for tax relief and extend the verification process.

Technological readiness also varies across taxpayers and service areas, with digital literacy gaps and unstable internet access hindering the effectiveness of online systems (Dunleavy et al. 2006). Moreover, coordination challenges with external institutions such as notaries/PPAT, the National Land Agency (BPN), and banking institutions affect data synchronization and verification accuracy (Ghafur, 2022) Although these factors lie beyond the direct control of Bapenda, they significantly influence implementation outcomes.

The findings of this study are consistent with previous research on BPHTB implementation in other regions, which similarly identified gaps between regulatory frameworks and field-level practices, particularly in relation to verification workloads, taxpayer compliance, and service delays (Mustaqem, 2023). Studies on BPHTB implementation in urban areas have emphasized that self-assessment systems require strong verification mechanisms and high levels of taxpayer literacy to function effectively (Miles et al. 2014). The present study reinforces these conclusions while providing contextual insights specific to Palembang City, especially regarding dependence on authorized signatories and digital system reliability.

Compared to studies that highlight digitalization as a solution to improve tax services, this research shows that digital systems alone are insufficient without stable infrastructure, skilled personnel, and synchronized inter-agency data (Dunleavy et al. 2006). The contribution of this study lies in demonstrating how the interaction between internal organizational capacity and external environmental dynamics shapes the overall effectiveness of BPHTB policy implementation.

The benefits of this research are both theoretical and practical. Theoretically, the study strengthens the applicability of the Thomas B. Smith implementation model in explaining local tax policy implementation in a developing urban context (Rajab & Furqan, 2017). Practically, the findings provide actionable insights for local governments to improve BPHTB services through strengthening digital governance, enhancing human resource capacity, streamlining authorization processes, and improving taxpayer education and inter-agency coordination (Dunleavy et al. 2006).

Overall, the integrated results and discussion demonstrate that the effectiveness of BPHTB policy implementation in Palembang City depends on the synergy between regulatory strength, organizational capacity, taxpayer characteristics, technological readiness, and environmental conditions. Without such synergy, policy implementation is likely to continue facing structural and operational constraints that undermine service quality and revenue performance.

CONCLUSION

Based on the results of the study on the implementation of the Land and Building Acquisition Duty (BPHTB) policy in Palembang City using the analytical framework of Thomas B. Smith, several main conclusions can be drawn. First, from the aspect of the idealized policy, the Palembang City Government already has a strong regulatory foundation through regional regulations and service SOPs designed to accelerate the BPHTB process. However, gaps still occur between policy norms and field implementation. System disruptions, inconsistencies in information provided by taxpayers, a high verification burden, and dependence on authorized signatory officials are the main inhibiting factors, causing the ideal SOPs to often not be achieved consistently.

Second, from the perspective of the target group, the diversity of taxpayer characteristics is a crucial factor determining the effectiveness of policy implementation. Variations in administrative and digital literacy, low understanding of transaction values and document requirements, and the tendency of some taxpayers to report transaction values below market prices directly increase the workload of the implementing organization. For certain taxpayer groups, such as inheritance taxpayers or low-income communities, administrative and economic barriers make the service process longer and require intensive assistance.

Third, from the aspect of the implementing organization, the bureaucratic structure of the Palembang City Revenue Agency (Bapenda) has in fact supported the implementation of the BPHTB policy through clear task distribution and the existence of SOPs. However, its effectiveness is still influenced by varying human resource capacities, suboptimal internal coordination, technical unpreparedness of officers in dealing with system disruptions, and variations in service ethics among officers. Dependence on certain officials for document authorization also creates bottlenecks that slow down service completion.

Fourth, from the aspect of environmental factors, dynamics in property market prices, the economic capacity of the community, technological readiness, gaps in digital literacy, and coordination with external institutions such as PPAT, BPN, and banking institutions also affect the smooth implementation of the policy. These factors are beyond the direct control of Bapenda but have a significant impact on the speed of verification and the accuracy of taxpayer data. Discrepancies between market values and administrative data, as well as a high number of requests for tax relief from economically vulnerable groups, further extend the BPHTB settlement process.

Overall, this study shows that the success of BPHTB policy implementation is not determined solely by the strength of regulations, but is highly dependent on a combination of internal and external factors, including the capacity of the implementing organization, taxpayer characteristics, technological readiness, environmental dynamics, and inter-agency support. Policy implementation becomes effective when strong regulations are balanced with competent human resources, stable systems, accurate data, and active community participation. Conversely, without synergy among these elements, policy implementation tends to face structural and operational constraints.

In addition, this study also concludes that the implementation of the BPHTB policy in Palembang City still faces several obstacles that directly affect service quality. These obstacles include technical disruptions in digital systems and network instability, increased workloads due to manual verification and data discrepancies from taxpayers, and limited technical competence of some officers in handling administrative and digital issues. On the taxpayer side, low levels of digital and administrative literacy, incomplete documentation, and the tendency to report transaction values below market prices slow down the settlement process. External constraints also arise from the lack of data synchronization between Bapenda, PPAT, BPN, and banking institutions, as well as property price dynamics and the economic capacity of the community, which influence the verification process and the determination of BPHTB values. Taken together, these constraints indicate that the implementation of the BPHTB policy still faces serious challenges that need to be addressed systematically in order to improve policy effectiveness.

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