



Understanding Land Sale Tax Obligations in Lamme Garot Village

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Abstract

Land sale and purchase transactions are standard practices within society that carry not only civil law implications but also taxation obligations. However, many communities remain unaware of the types, legal foundations, and procedures of taxes arising from such transactions, particularly the Duty on the Acquisition of Land and Building Rights (BPHTB), Income Tax (PPh), and Land and Building Tax (PBB). This lack of knowledge often leads to delays in land registration, administrative sanctions, and potential legal disputes. To address this gap, a community service program was conducted in Gampong Lamme Garot, Montasik Subdistrict, Aceh Besar, aimed at increasing public awareness of land taxation in the context of sale and purchase transactions. The objective of this activity was to provide education and increase community understanding of the legal requirements and tax obligations associated with land transfers. The program employed lecture and discussion methods, allowing participants not only to receive theoretical knowledge but also to engage in interactive dialogue and practical case examples. The implementation was supported by KKN students from Universitas Abulyatama under the supervision of a field lecturer. The results showed that participants were highly enthusiastic, as many had limited or no prior knowledge of land taxation. After the program, they demonstrated a clearer understanding of the types of taxes, the procedures for fulfilling these obligations, and the importance of compliance to ensure legal certainty in land ownership transfers. In conclusion, this activity successfully improved legal and taxation awareness at the village level and contributed to the prevention of future disputes. It is recommended that follow-up programs focus on assisting communities in utilising digital tax systems to facilitate easier, faster, and more transparent compliance.

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1. Introduction

Parenting, Culture-Based Parenting, Child Development, Community Service, Land is a highly valuable asset that holds an important position in society, both as a place of residence and as a means of investment [1]. Every transfer of land rights, including sale and purchase, is not only a matter of civil law but also carries tax obligations [2]–[4]. In practice, people often focus only on land administration aspects such as certificate title transfer, without fully understanding that tax is an essential requirement that must be fulfilled for the transfer of land rights to be considered valid [5]–[7]. The sale and purchase of land is a legal event that involves the transfer of land rights from the seller to the buyer. This transaction has not only civil law implications but also tax obligations. Two main types of taxes arise

in land sale and purchase transactions: (1) the Duty on the Acquisition of Land and Building Rights (BPHTB), which the buyer bears, and (2) the final Income Tax (PPh) on the transfer of land rights, which the seller bears.

The lack of public understanding regarding tax obligations in land sale and purchase transactions often leads to problems, such as delays in certificate title transfers, administrative sanctions, or legal disputes. Therefore, this community service activity aims to educate the public about the mechanisms, legal foundations, and tax obligations associated with land sale and purchase transactions. Through counselling and interactive discussion approaches, this activity aims to build awareness that tax compliance not only benefits the state in terms of revenue but also protects the public from legal and administrative risks associated with land transactions. Tax knowledge serves as the primary reference for taxpayers in fulfilling their tax obligations [8]–[10].

Furthermore, the issue of taxation in land transactions also reflects a broader challenge in the area of fiscal policy and public compliance. Many citizens still perceive taxes as a mere financial burden rather than a civic duty that supports public services and national development. This mindset contributes to the tendency of neglecting tax obligations during land transactions, thereby increasing the potential for disputes and revenue losses to the state. Addressing this perception requires continuous education and awareness programs that emphasise the social and economic benefits of tax compliance. Another significant aspect to consider is the role of notaries and land deed officials, who are legally responsible for ensuring the validity of land sale and purchase agreements. Their role is not only administrative but also advisory, as they must remind both sellers and buyers about the importance of fulfilling tax obligations. Strengthening the role of these professionals through clear legal mandates and capacity-building programs can serve as an effective bridge between the state and the community in enforcing tax compliance.

Additionally, rapid urbanisation and the growing demand for land have intensified the frequency and complexity of land transactions. As property values rise, the potential tax revenue from these transactions also increases significantly. However, without adequate public literacy on tax regulations, the government may lose a considerable portion of its potential revenue due to non-compliance or intentional tax evasion. Thus, enhancing public understanding of land taxation is not only a matter of legal certainty but also a strategic approach to strengthening national fiscal capacity. Ultimately, the integration of technology in taxation and land administration offers a promising solution to the identified challenges. The implementation of electronic tax payment systems, digital land registries, and transparent information-sharing platforms can reduce bureaucratic inefficiencies and increase compliance rates. These innovations also empower the public to access reliable information and fulfil their obligations more easily. Therefore, combining legal awareness with technological advancements can create a more transparent, accountable, and efficient system for managing land transactions and their associated tax obligations.

2. Methodology

The implementation of this community service activity required a systematic approach to effectively deliver knowledge and raise public awareness about the legal and taxation aspects of land sale and purchase. A clear and structured method was deemed essential to ensure that the participants not only received information but also gained a comprehensive understanding of the subject matter. By applying participatory techniques, the program aimed to actively engage the community, ensuring that the material presented was directly related to their daily experiences and practical needs. To achieve this goal, the method was designed to combine informative lectures with interactive discussions, supported by practical examples and easy-to-understand explanations. This approach aimed to bridge the gap between legal theory and community practices, enabling participants to understand the importance of tax compliance in land transactions. The stages of implementation included preparation, socialisation, material delivery, and interactive engagement, all of which were carried out systematically to maximise the effectiveness of the activity.

- a. The method used in this activity was a combination of lectures and discussions. The activity was conducted at the location of the students' community service program (CSP), specifically in Gampong Lamme Garot, Montasik Subdistrict, Aceh Besar. Before the implementation, the team sought permission from the keuchik (village head) to carry out the socialisation program.
- b. The implementation phase involved providing clear and easily understandable materials and information on land sales and purchases, as well as the taxes associated with such transactions. Through adequate socialisation, it was expected that the community would understand the importance of being aware of the various tax obligations that must be fulfilled, based on clear and transparent legal procedures. This understanding was also intended to encourage greater community participation in land sales and purchases, and to prevent potential conflicts related to land ownership in the future. The materials presented covered the definition of land sale and purchase, types of taxes in land transactions, land registration processes, and the requirements that must be fulfilled in the transfer and registration of land rights.
- c. The socialisation session began with an explanation of the objectives and benefits of the activity to the participants. This introduction was designed to enhance participants' understanding of the land rights transfer process and the tax obligations that arise in land sale and purchase transactions.
- d. The delivery of the prepared materials was conducted clearly and systematically, using language that the participants easily understood. The explanations were provided in detail and supported by real-life examples to ensure that the participants could better comprehend the processes of land rights transfer and land registration.

3. Result & Discussion

This activity was successfully carried out through the collaboration of the Community Service Program (CSP) students from Universitas Abulyatama, who were dedicated to implementing a community service project. The entire series of activities was conducted under the guidance, supervision, and direct assistance of the Field Supervisor, Dr Siti Rahmah, SH., M.Kn. The presence of the Supervisor not only provided academic support but also ensured that every stage of the activity was well-executed, structured, and aligned with the primary objectives of the CSP program. Through this initiative, students were expected to apply their knowledge and skills to make a tangible contribution to the community by organising a socialisation program on tax obligations in land sale and purchase transactions in Gampong Lamme Garot, Montasik Subdistrict, Aceh Besar. In general practice, sellers and/or buyers are required to pay taxes during the land sale and purchase process, which is conducted before the Land Deed Official (LDO). Once the tax has been paid, the receipt must be stamped by the bank and validated at the Regional Revenue Office, where the land transaction is registered, to ensure that the payment complies with applicable regulations. Tax inspection serves as one of the mechanisms to test compliance with tax obligations, as well as to achieve the broader objectives of implementing taxation laws and regulations [11].

In land sale and purchase transactions, both the seller and the buyer must agree in advance on which party will bear the various tax obligations. The first obligation is the Land and Building Tax (property tax), which is imposed on land and buildings owned by an individual. Provisions regarding property tax are regulated by national legislation and local government regulations. Before carrying out a transaction, both seller and buyer are obliged to ensure that the property tax for the land has been fully paid, as this is a crucial requirement for the transfer of land rights. The second is the Duty on the Acquisition of Land and Building Rights, which is imposed on the buyer for the acquisition of rights over land and/or buildings [12].

However, not everyone is aware that various tax obligations must be fulfilled in the process of transferring land rights. These obligations include the seller's tax, the buyer's tax, property tax, as well as Non-Tax State Revenues, such as fees for certificate verification and name transfer, among others. Land and building transactions, therefore, generate tax burdens for both parties, which must be paid to the government. Taxes serve as an instrument for the government to secure revenue, thereby financing

routine expenditures and supporting social and economic development. As such, taxation is a fundamental obligation of citizens to fund the state's needs, particularly in relation to national development, as regulated under taxation laws [13]–[15].

In this community service program, the material was delivered using lectures and discussions. During the discussion and Q&A sessions, participants were allowed to ask questions and engage in dialogue about the material presented. The team responded clearly to each question and provided further explanations when necessary. Finally, documentation was carried out in the form of photographs and video recordings as evidence that the socialisation activity had taken place. This documentation also serves as supporting material for preparing reports and publications in community service journals. The primary objective of this socialisation program was to disseminate information and knowledge to the community about the process of transferring land rights and the importance of understanding tax obligations in land sale and purchase transactions, legally and correctly. This was intended not only to increase community awareness but also to prevent disputes and conflicts related to land ownership. The materials and tools used in the activity included a laptop and several verbal case studies of land disputes. The participants of this activity were the residents of Gampong Lamme Garot and 15 CSP students. The sequence of activities carried out is presented in **Table 1**.

Table 1: Schedule of Activities for the Socialisation Program

Time	Activities	Speaker
10.00-10.10	Opening Ceremony	Moderator: Suri Hikmah
10.10-10.20	Welcome Speech	By the CSP Group Leader
10.20-11.30	Presentation	Field Supervisor and Lecturer at the Faculty of Law, Abulyatama University, Dr Hj. Siti Rahmah, SH., M.Kn.
11.30-12.00	Discussion and Q&A	
12.00-12.10	Closing	
12.10-12.30	Group Photo	

Based on the socialisation activity conducted, the participants demonstrated great enthusiasm for the information presented by the speakers. This was mainly because some of the participants had not previously understood the importance of knowing the types of taxes involved in land sale and purchase transactions, as well as the procedures of the land transaction process itself. The primary benefit of this activity was to raise public awareness about tax obligations and to provide knowledge about the taxes that must be paid upon the transfer of land rights. In fact, some participants admitted that they had no prior knowledge of the applicable tax obligations in land transactions. Based on the outcomes of this socialisation activity, it can be concluded that the program was successfully implemented and received positive responses from the participants, most of whom were residents of Gampong Lamme Garot, Montasik Subdistrict, Aceh Besar. The participants were highly enthusiastic about attending the session as they gained broader knowledge and insights regarding land transaction taxes, the procedures for land registration, and the process of transferring land rights.



Figure 1: Activity 1. During the Socialisation Session

Figure 1 illustrates the socialisation session on land taxation, where the speaker delivers material to the community of Gampong Lamme Garot. The session was conducted interactively, with participants seated in a circle to encourage openness and attentiveness. This atmosphere allowed the community to engage closely with the resource person, making it easier to absorb the information being presented. The speaker used simple language and practical examples to explain the types of taxes involved in land sale and purchase, ensuring that the material was accessible to all levels of participants. The figure also highlights the enthusiasm of the participants, as evidenced by their attentive behaviour during the session. Many of them had little prior knowledge about the legal and taxation requirements in land transactions, which made the information delivered particularly valuable. This moment exemplifies the effectiveness of direct community engagement as a means of raising awareness and bridging the gap between academic knowledge and everyday practice. The visual documentation serves as evidence of active community involvement in the learning process and demonstrates the importance of outreach programs in increasing legal and tax literacy at the village level.



Figure 2: During the Discussion and Q&A Session

Figure 2 depicts the discussion and Q&A session that followed the presentation. This stage of the activity allowed participants to directly engage with the speaker by raising questions and seeking clarification on the topics presented. The interactive format created an opportunity for dialogue, enabling participants to express their doubts, share personal experiences related to land transactions,

and gain a better understanding of their tax obligations. Such exchanges also helped to ensure that the material was not only delivered but also internalised by the community members. The figure also demonstrates the importance of active participation in community education programs. By engaging in question-and-answer sessions, participants were able to connect abstract legal and taxation concepts to their own daily realities. The dynamic interaction highlighted the community's curiosity and eagerness to gain practical knowledge, which is essential in preventing future conflicts related to land ownership and taxation. This session highlights how participatory learning approaches can enhance public awareness and foster compliance with legal and fiscal obligations in land transactions.



Figure 3: Group Photo after the Socialisation Session

Figure 3 shows a group photo taken after the completion of the socialisation session. This moment captured both the students from the Community Service Program and the residents of Gampong Lamme Garot, highlighting the spirit of collaboration and mutual engagement throughout the activity. The photo symbolises the successful implementation of the program, in which academic knowledge was shared with the community in a practical and approachable manner. It also reflects the participants' sense of accomplishment and satisfaction after actively engaging in the learning process. Additionally, the group photo serves as a valuable record of the community service activity's outcomes. Beyond being a visual record, it represents the bond formed between university students and the community, emphasising the role of higher education institutions in contributing to local development. This closing activity reinforced the importance of cooperation, ensuring that the knowledge gained during the session could be remembered and potentially applied in future land sale and purchase transactions.

4. Conclusion

The community service activity on Understanding Land Tax in Sale and Purchase Transactions conducted in Gampong Lamme Garot, Montasik Subdistrict, Aceh Besar, successfully provided the community with a better understanding of the importance of being aware of the various tax obligations in every land sale and purchase transaction. Through lecture and discussion methods, participants gained practical knowledge regarding the types of taxes involved, namely the Duty on the Acquisition of Land and Building Rights, Income Tax, Land and Building Tax, as well as other administrative costs that serve as prerequisites for the legal transfer of land rights. The results of the activity showed that most community members had not previously fully understood their tax obligations in land sale and purchase transactions. After the socialisation, they became more aware of the importance of paying taxes as a form of legal compliance and as a means of avoiding future land-related conflicts or disputes.

The participants' enthusiasm also demonstrated that direct education on land taxation is highly needed, particularly at the village level. In conclusion, this activity not only enhanced public awareness of legal and tax obligations but also contributed to the creation of legal certainty in land sale and purchase transactions. Moving forward, follow-up efforts are necessary to assist with the use of digital tax systems, in line with current digitalisation policies, so that the community can access information and fulfil their tax obligations more easily, efficiently, and transparently.

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