

## **History of Land Tax: Old Tax Documents as a Reference for Land Registration and the Mechanism for Recording in the Letter C Book**

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### **Abstract**

This article explores the historical role of old tax documents, particularly the Letter C Book, as crucial references in land registration processes in Indonesia. The background highlights the legal challenges in proving land ownership in areas where formal certificates are absent, emphasizing the significance of Letter C as a traditional land record maintained by village authorities. Using a normative legal research method, the study analyzes regulations and historical practices governing the use and recording of Letter C documents, focusing on their reliability and legal standing amid evolving land registration laws. The research finds that while old tax documents provide strong indications of land rights, the absence of formal certification necessitates urgent registration to secure legal ownership. Furthermore, the study identifies risks of forgery due to inconsistent record-keeping and recommends procedural reforms for validating Letter C entries. Ultimately, the article concludes that integrating old tax documents into formal land registration is essential for legal certainty and land tenure security.

**Keywords:** Agrarian; Land Registration; Land Tax.

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## 1. Introduction

Land registration in Indonesia has not yet been fully implemented; numerous parcels of land remain unregistered and have not been issued land certificates, which serve as the sole proof of land ownership. The initial implementation of land registration, also referred to as conversion of rights, must be based on valid evidence of land ownership. One such form of evidence that may serve as a reference for land registration is the old tax document, which continues to be recognized and may lawfully be used as a basis for land registration.

Land registration is something important as a proof of rights that are considered strong against land rights to prove legal ownership of land rights.<sup>1</sup> Land registration aims to provide legal certainty and legal protection for landowners. In addition, it serves to furnish information to relevant parties, including the government, to enable the proper recording of data required for taking legal action concerning the transfer of land rights, as well as to ensure the orderly implementation of land use planning.<sup>2</sup>

Land registration in Indonesia is divided into legal cadastre and fiscal cadastre. The legal cadastre aims to provide legal certainty regarding the status of land rights, the certainty of legal subjects, and the certainty of legal objects, with the issuance of a land certificate as proof of ownership.<sup>3</sup> Meanwhile, the fiscal cadastre, according to Boedi Harsono, refers to land registration activities conducted by the government not for the benefit of the people in providing legal certainty in the field of land affairs, but rather for the interests of the state itself, particularly for taxation purposes.<sup>4</sup>

Specifically, regarding the implementation of the fiscal cadastre, there were previously three types of land tax levies: Verponding Eropa for Western rights lands, Verponding Indonesia for customary ownership lands located within Gemeente areas, and Landrente or Padjak Bumi for customary ownership lands outside the Gemeente areas. However, following the enactment of Law

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<sup>1</sup> Intan Haryanti, Umar Ma'ruf, and Rakhmat Bowo, "The Juridical Overview of Customary Land Registration," *Law Development Journal*, Vol. 3, No. 2, June 2021: 277. DOI: <http://dx.doi.org/10.30659/ldj.3.2.272-282>

<sup>2</sup> Anna Yulianti, *Urgensi Digitalisasi Sistem Pendaftaran Tanah*, Bandung: Penerbit Alumni, 2022, p. 209.

<sup>3</sup> Yuzi Afif and Muhammad Afif Mahfud, "Kepastian Hukum Terhadap Sertifikat Elektronik Hak Milik Atas Tanah," *Unes Law Review*, Vol. 6, No. 2, Desember 2023: 7608. DOI: <https://doi.org/10.31933/unesrev.v6i2>

<sup>4</sup> Boedi Harsono, *Hukum Agraria Indonesia: Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya*, Jakarta: Penerbit Trisakti, 2019, p. 291.

Number 5 of 1960 on the Basic Agrarian Principles (UUPA) on 24 September 1960, Western land rights and customary ownership rights ceased to exist, thereby eliminating land tax collection on such Western rights.<sup>5</sup>

Old tax documents and other tax-related records, such as Letter C and Petuk D, still exist within the community today. Many people continue to regard these documents as evidence of land ownership, although their legal status is not as strong as a land certificate.<sup>6</sup> Letter C is a land registration document maintained at the village or sub-district level, containing key information about a land parcel such as parcel number, land area, land classification, and the identity of the landowner or cultivator. However, Letter C does not constitute valid proof of land ownership; it serves merely as an administrative record for taxation purposes.<sup>7</sup> Meanwhile, Petuk D is a receipt of land tax payment, indicating that the holder has fulfilled their tax obligations for the land under their control. In the land registration process, Letter C and Petuk D may be used as supporting evidence, but they do not carry legal force as proof of land ownership.<sup>8</sup>

The evidentiary value of Letter C and Petuk D as strong supporting documents in land registration is often misused by irresponsible parties through the falsification of such old tax documents. Numerous obstacles arise in land registration procedures, particularly those related to the verification of rights, due to the use of forged or invalid evidence or legal basis (*alas hak*), thereby creating legal uncertainty for the rightful holders of land rights.<sup>9</sup>

Based on the brief explanation above, the author deems it necessary to elaborate on the historical use of old tax documents in land registration, and to explain the recording mechanism in the Letter C Book. This is intended as a contribution of thought aimed at educating the public regarding the role of old tax documents as evidence in land registration. Accordingly, the author has undertaken a study entitled: “History of Land Tax: Old Tax Documents as a Reference for Land Registration and the Mechanism for Recording in the Letter C Book.”

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<sup>5</sup> *Ibid.*

<sup>6</sup> Lintang Ratrisnanti, “Implikasi Yuridis Kepemilikan Letter C, Petuk D dan Landrente Pasca Berlakunya PP 18/2021,” *Jurnal Kajian Ilmu Hukum dan Politik*, Vol. 3, No. 1, Januari 2025: 20. DOI: <https://doi.org/10.51903/jaksa.v3i1.2329>

<sup>7</sup> *Ibid.*, p. 21-22.

<sup>8</sup> *Ibid.*, p. 22.

<sup>9</sup> Thoriq Nurwahid, Rahayu Subekti, and Purwono Sungkowo Raharjo, “Keabsahan Alat Bukti dalam Pendaftaran Tanah menurut Peraturan Pemerintah Nomor 24 Tahun 1997,” *Jurnal Ilmiah Wahana Pendidikan*, Vol. 9, No. 19, Oktober 2023: 784. DOI: <https://doi.org/10.5281/zenodo.8418259>

## 2. Problem Formulation & Method Research

This research discusses the historical use of old tax documents as a reference for land registration, as well as the recording mechanism in the Letter C Book, which remains in use today as one of the reference documents in land registration procedures. This research employs a normative legal approach, focusing on positive law through doctrinal or literature-based study. It incorporates a statute approach by examining laws and regulations in the field of land registration and land taxation, a historical approach to explore the history of land taxation in Indonesia, and a conceptual approach concerning the use of old tax documents as the basis for the issuance of land certificates.<sup>10</sup>

## 3. Analysis and Discussion

### A. The History of Old Tax Documents as a Reference in Land Registration

Following the enactment of the UUPA, taxation on former Western rights land should have ceased, as all such rights were converted. However, land taxation remained governed by Government Regulation in Lieu of Law Number 11 of 1959 concerning Land Yield Tax (Perppu 11/1959), which did not contain any provisions regarding the type of tax applicable to former Western rights land. This resulted in a legal vacuum, as tax collection on such lands continued without clear legal basis. Subsequently, on 10 April 1967, the Presidium of the Ampera Cabinet issued Decree Number 87/c/Kep/4/1967 on the Suspension of Verponding and Verponding Indonesia, which led to the replacement of all three types of tax, including Landrente or Padjak Bumi, with a new levy known as the Regional Development Contribution (Iuran Pembangunan Daerah or IPEDA). IPEDA was later replaced by a new form of taxation called the Land and Building Tax (Pajak Bumi dan Bangunan or PBB). The historical development of land rights taxation from the Dutch colonial period to the present can be illustrated in the following table:

**Table. 1. The History of Land Taxation in Indonesia**

| Dutch Colonial Era |          |             |
|--------------------|----------|-------------|
| No.                | Tax Name | Description |

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<sup>10</sup> Moh. Askin and Masidin, *Penelitian Hukum Normatif: Analisis Putusan Hakim*, Jakarta: Kencana, 2023, p. 7-8.

|  |   |   |
|--|---|---|
| 1                                      | Verponding Eropa                          | Tax on Western land rights during the Dutch colonial period.  |
| 2                                      | Verponding Indonesia                      | Verponding Indonesia was levied based on S. 1923-425 Jo. S. 1931-168. This tax was imposed on the increase in value of immovable property owned by indigenous people located around urban areas (Gemeente).   |
| 3                                      | Landrente or Land Tax                     | Landrente or Land Tax was only imposed in Java and Madura (based on S. 1927-163 Jo. 1931-168 Jo. 1939-240), Bali and Lombok (based on S. 1922-812), Sulawesi (based on S. 1927-179), the Upper River regions of Kalimantan (based on S. 1923-484 Jo. S. 1925-193, S. 1932-102), and Bima (1926), Dompu and Anggar (1927), as well as Sumbawa (1929).  |
| <b>Post-Independence Indonesia Era</b> |   |   |
| <b>No.</b>                             | <b>Tax Name</b>                           | <b>Description</b>  |
| 1                                      | Income Tax                                | After independence, Law No. 1 of 1949 was enacted to replace the land tax with income tax. The law's explanation stated that the 1939 Java and Madura Land Tax Law (Staatsblad 1939 No. 240) was outdated due to the generally high prices of agricultural products, especially rice. Therefore, income derived from land should not be treated differently from income from other sources. |
| 2                                      | Transfer Tax 1944                         | Law Number 14 of 1951 replaced the land tax with the Transfer Tax 1944 (S. 1944-17 Jo. S. 1949-261), effectively repealing Law No. 1 of 1949 on the replacement of land tax with income tax.  |
| 3                                      | Land Yield Tax                            | In 1959, a new regulation was issued through Government Regulation in Lieu of Law Number 11 of 1959 concerning Land Yield Tax. This regulation governed tax collection on all land subject to real rights that were not subject to Verponding or Verponding Indonesia taxes.  |
| 4                                      | Regional Development Contribution (IPEDA) | On 29 November 1965, the Ministerial Decree No. PM. PPU 1-1-3 dated 29 November 1965 re-  |

|   |                             |   |
|---|-----------------------------|---|
|   |                             | <p>designated the Land Yield Tax as the Regional Development Contribution (Iuran Pembangunan Daerah or IPEDA). According to Boedi Harsono in his book <i>Hukum Agraria Indonesia: Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya</i>, published by Djambatan in Jakarta, 2008, the imposition of IPEDA also involved the issuance of tax assessment letters called Petuk IPEDA. However, since the tax imposition was not based on any legal relationship with the land as the tax object, the Petuk could not be used as evidence that the holder had rights to the land. Even illegal occupants could hold a Petuk IPEDA. The scope of IPEDA collection was expanded following the issuance of the Ampera Cabinet Presidium Decree Number 87/c/Kep/4/1967 dated 10 April 1967, which froze Verponding and Verponding Indonesia taxes. With this decree, land tax collection was unified under a single levy, considering that the enactment of the Basic Agrarian Law (UUPA) eliminated land as an object of Verponding and Verponding Indonesia taxation.</p> |
| 5 | Land and Building Tax (PBB) | <p>In 1985, the latest land tax regulation was enacted through Law Number 12 of 1985 on Land and Building Tax (UU PBB). Muda Markus, in his book <i>Perpajakan Indonesia: Suatu Pengantar</i>, published by Gramedia Pustaka Utama in Jakarta, 2005, stated several factors leading to the enactment of UU PBB, including the unclear legal basis of IPEDA, the existence of multiple taxes imposed on the same object—such as land yield tax, wealth tax, and household tax—and that IPEDA was deemed inconsistent with the philosophy of Pancasila, the 1945 Constitution, and the demands of ongoing development.</p>  |

In the past, tax imposition was carried out by issuing tax assessment letters in the name of the landowner, commonly referred to by the people as petuk pajak, pipil, girik, and others. Since

tax was levied upon the owner of the land, the *petuk pajak*, which functioned as a tax assessment and proof of tax payment, was considered and treated by the public as documentary evidence of land ownership.<sup>11</sup> Suparman Sentot<sup>12</sup> stated that prior to 1947, the Land Registration Office (Kadaster) only administered surveying, mapping, and the registration of western land rights, while the Office of Land Produce Taxation (formerly the Office for the Registration of Native Land Ownership) was responsible for conducting land classification (*klasserings*) of native (indigenous) people's lands and issuing *pipil*, also known as Letter C, to them as a means to pay taxes.

The administrative process began with the preparation of village maps by the Topographic Office, assisted by village heads to identify land plots (*persils*), followed by the Land Tax Office working with local village officials to classify the lands into various categories or groups. After the object of taxation (land) was grouped by parcel, the individual taxpayer as the subject could be identified through a second survey. This administrative process was carried out using a method similar to the one currently used, namely through field measurement and the creation of Cadastral Sketch Maps, also known as *rincikan work*.<sup>13</sup> The purpose of the survey was to record the name of the landowner and the size of the land as basic information for preparing a detailed parcel map (*peta rincikan*) showing the boundaries of individual ownership, which also served as the basis for preparing the Letter A Book. The breakdown of the Letter A Book was compiled into the Letter B Book, which contained details of how many individuals owned each land parcel, the area, and the tax payable. The Village Secretary (*Carik Desa*) then compiled the Letter C Book, which contained the names of landowners within the village or sub-district, with detailed parcel numbers, classification, land area, and tax amount for each parcel (based on the Letter B Book). Historically, the terms Letter A, Letter B, and Letter C registers can also be found in the Regional Regulation of the Special Region of Yogyakarta Number 12 of 1954 concerning Valid Evidence of Hereditary Individual Ownership Rights over Land (*Erfelijk Individueel Bezitsrecht*). Furthermore, Bambang Eko Supriyadi, quoting R. Sa'ban, explains that the village-by-village imposition of land tax

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<sup>11</sup> Meta Nadia Winata, "Analisis Terhadap Tanda Bukti Hak Lama Sebagai Petunjuk Kepemilikan Hak Atas Tanah Menurut Peraturan Pemerintah Nomor 18 Tahun 2021," Vol. 3, 44, September 2021: 12. DOI: <https://scholarhub.ui.ac.id/notary/vol3/iss3/44>

<sup>12</sup> Suparman Sentot, "Sekitar Mengenai: Peraturan Pemerintah Nomor 10 Tahun 1961 tentang Pendaftaran Tanah," *Penyuluh Landreform*, Vol. 9-10, 1969, p. 6.

<sup>13</sup> Sulis Setyowati, Eliana, Reni Suryani, Dian Ekawati, dan Naib, "Pengukuran Awal Kepastian Hukum atas Tanah," *Bhakti Hukum*, Vol. 1, No. 1, Januari 2022: 35. DOI: <https://openjournal.unpam.ac.id/index.php/JBH/article/view/17823>

resulted in the bookkeeping of land taxation, which consisted of the following administrative units.<sup>14</sup>

- 1) Basic Register (letter model A): contains land area and tax calculation for each persil of wetland and dry land, as the basis for tax determination in each village;
- 2) Cohir Book (letter model B): contains details of land area and tax assessment for each land parcel, including the taxpayer's name and number. This book is derived from the rincikan (survey breakdown) and constitutes the breakdown of Register A;
- 3) Register Book (letter model C): records the land area and tax determinations for multiple land parcels in the name of each taxpayer within a village. Tedjo Asmo Sugeng, in his 2017 paper titled "The Function of the Village Letter C Book in Relation to the Village Cadastral Book as a Legal Basis and Preliminary Evidence of Ownership Recognition", explains that the C Book is compiled from the Carakan Book (an alphabetical list of taxpayer names) and the B Book. The model C register, commonly known among the public as the Village Letter C Book, can be excerpted into a Letter C Extract, signed and sealed by the village head, based on the original Letter C Book;
- 4) Petuk (letter model D): a notice or tax determination document in the name of each taxpayer, which is an excerpt of the C Book (although, in practice, it was often prepared before the C Book). This document is popularly referred to as Kekitir, Petok D, or Girik;
- 5) Tax Collection List (letter model E): a summary of tax determinations for rice fields and dry lands in each village within a Kawedanan (sub-district), compiled from Register A and used as an attachment to the land tax determination decree;
- 6) Tax Collection Book (letter model F): records the name and outstanding tax of each taxpayer in a village, used to record installments and payments.

The Supreme Court Jurisprudence of the Republic of Indonesia, Decision No. 34/K/Sip/1960 dated 10 February 1960, affirmed that the petuk pajak cannot be accepted by the court as evidence of land ownership subject to tax, with the opinion of the panel of judges stating:

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<sup>14</sup> Bambang Eko Supriyadi. (2018). Kajian Hukum atas Gugatan atas Dasar Girik/Petok D/Letter C Desa. Diambil dari Scribd: <https://www.scribd.com/document/407288074/KAJIAN-HUKUM-ATAS-GIRIK-LETTER-C-DESA-docx>



“The land tax assessment letter (petuk pajak bumi) does not constitute conclusive proof that the disputed rice field belongs to the person whose name appears on the tax document. Rather, the letter merely indicates who is responsible for paying the tax on the concerned land.” To provide legal certainty regarding the use of historical tax documents as the basis for land registration, the Minister of Agriculture and Agrarian Affairs issued Regulation No. 2 of 1962 on the Confirmation of Conversion and Registration of Former Indonesian Land Rights, which stipulates that tax assessment documents (hasil bumi or verponding Indonesia) may serve as strong indications in the conversion of old land rights.

In that past period, there remained confusion among the public about whether old tax documents could be considered proof of land ownership, despite several regulations having been issued to clarify their status. Ultimately, the Ministry of Finance issued Letter No. S-252/MK.04/1989 concerning the Status of Girik/Kekitir/Petuk D as Copies of the Land Tax Cohir, to reinforce that such historical tax documents and land history are not proof of ownership rights over land.

## **B. Mechanism for Recording in the Letter C Book**

From 1959 to the present, land tax imposition has been based on the issuance of tax assessment documents, which may take the form of IPEDA tax letters or Land and Building Tax (PBB) Assessment Notices (SPPT PBB), issued in the name of the landowner. These tax assessment documents are also commonly known as Land Tax Assessment Letters / Landrente, Girik, Pipil, Kekitir, Verponding Indonesia, and others. Among the general public, such tax documents are regarded as proof of land ownership.<sup>15</sup>

Initially, during the Raffles administration, the imposition of land tax was levied on villages, because at that time it was not yet possible to ascertain the rightful landowners due to the absence of land registration activities. However, after several months, this method was replaced by assessments imposed on individuals, owing to concerns about potential extortion of villagers by village chiefs who wielded significant power over the distribution and delegation of tax obligations to the villagers.<sup>16</sup>

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<sup>15</sup> Meta Nadia Winata, *op.cit.*

<sup>16</sup> Rochmat Soemitro, *Dasar-Dasar Hukum Pajak dan Pajak Pendapatan 1944*, Bandung: Eresco, 1965, p. 203

The imposition of tax on customary land prior to the enactment of the Land and Building Tax (PBB) regulations and during its transitional period was first carried out by categorizing the lands, both wet and dry lands. This task was not performed by the land tax office but was assigned to the Topographical Service (Topografische Dienst)<sup>17</sup> accompanied by village chiefs to delineate the parcels belonging to each group (Mapping Phase). The land tax records, completed with village maps and Kawedanan/Regency minutes, were then submitted to the relevant Branch Office of Land Tax (PBB Office, formerly known as KDL IPEDA) for managing the annual tax assessments throughout the 10-year tax period. Letter C and Letter F books, along with copies of village maps, were handed over to the respective villages, while Letter D (Petuk D) was distributed to the taxpayers. During the 10-year tax period, Letter A and Letter B books were maintained annually, with supplementary Letter A and Letter B books created as needed. Letters C and D (Petuk D) were continuously adjusted to reflect land mutations based on data maintenance, while Letters E and F were produced annually for each tax year.<sup>18</sup>

The village officials were obliged to maintain registers of each taxpayer, who were generally also the land rights holders, and to update these registers in the event of taxpayer transfers. These registers were compiled in a book. Once a week, during a village meeting, the book was reviewed in what was known as a weekly report. This weekly report would reveal any changes in taxpayers resulting from transactions such as sales, signifying the transfer of rights and replacement of taxpayers.<sup>19</sup> In connection with this weekly report, the Landrente office would issue a new Letter C in the name of the new taxpayer for the land (Landrente then became the IPEDA Office or currently the Regional Revenue Agency).

The above explanation clarifies that the updating of taxpayer data is based on weekly reports typically received from the assistant wedana (subdistrict head), camat (district head), or village chief. The regulation concerning this matter can be found in the Joint Decree of the Heads of the Land Revenue, Agrarian, and Land Registration Departments No. Pda. 40/28/20 dated 28 March 1960, which stipulates that the use of weekly reports in relation to changes in any land rights is utilized by the Land Revenue Department (Djawatan Pajak Hasil Bumi) to identify the

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<sup>17</sup> Bambang Eko Supriyadi, *op.cit.*

<sup>18</sup> Bambang Eko Supriyadi, *op.cit.*

<sup>19</sup> Chaizi Nasucha, *Politik Ekonomi Pertanahan dan Struktur Perpajakan atas Tanah*, Jakarta: Megapoin, 1995, p. 103.

taxpayer, and also by the Land Registration Department (Djawatan Pendaftaran Tanah) for registration purposes. Subsequently, after adjustment, the reports are returned by the Tax Office to the assistant wedana.

In the event of changes in the data recorded in the village Letter C book, Chaizi Nasucha<sup>20</sup> states that such changes must be accompanied by mutations and a Weekly Report (Raport Minggon), which can be evidenced by official minutes or letters, and the weekly reports are submitted to the IPEDA Office (currently the Regional Revenue Office or Dispenda). However, the treatment of the Letter C book before and after the Basic Agrarian Law (UUPA) differs, as it previously served as proof of rights but no longer does so. Nevertheless, in regions that remain vulnerable, land mutations continue to be processed through the weekly reporting mechanism due to concerns over potential misuse by irresponsible parties.

It should be emphasized that previously the IPEDA Directorate held the authority to collect data and issue IPEDA tax assessment letters, thus the authority to make deletions or corrections in the Letter C book was essentially vested in the tax agency, as such deletions pertained to changes in the taxpayer's name. Article 17f paragraph (4) of the 1944 Revenue Tax Ordinance also clarifies that the tax assessment form is determined by the Director General of Taxes (an authority of the tax agency, not the village government).

### **Figure 1. Example of Kohir Format as Regulated**

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<sup>20</sup> Chaizi Nasucha, *op.cit.*

81 N° 10485  
Model A.

Residentie .....  
Afdeling .....  
District ..... Tijdsak 19...../19.....  
Deen .....  
Wijk .....

KOHIER  
VAN DE  
INLANDSCHE VERPONDING.

Vastgesteld tot een totaal bedrag van f ..... (.....)  
..... 19...

Resident van .....

Behoort bij het besluit van den Directeur van Binnenlandsch Bestuur van 30 November 1923 No. 3368/A.I.

Mij bekend:  
De Secretaris,

Den. LXII.

N° 10485 82

|  |                         |
|--|-------------------------|
| Doorlopend nummer.   | Rendement               |
| Omschrijving van het grondstuk, waarvoor inlandsche verponding verschuldigd is.              | Afdeling                |
| Aanduiding van de ligging van het grondstuk, waarvoor inlandsche verponding verschuldigd is. | District                |
| Naam van den belastingplichtige voor het in kolom 2 en 3 te deelen grondstuk.                | Wijk                    |
| Woonplaats van den belastingplichtige.   | Bas                     |
| Geschatte jaarlijksche huurwaarde der erven met de gebouwen.                                 | Tijdsak 19...../19..... |
| Geschatte verkoopwaarde van andere gronden dan erven.  |                         |
| Geschatte huurwaarde der gebouwen.   |                         |
| Geschatte verkoopwaarde der erven zonder de gebouwen.  |                         |
| Geschatte verkoopwaarde van gebouwen en erven te samen.                                      |                         |
| Aanduiding van elk grondstuk volgens de beslissing van de commissie voor den aanslag.        |                         |
| Definitieve aanslag van elk grondstuk.   |                         |
| Aantekeningen.   |                         |

83 N° 10488  
Model B.

INLANDSCHE VERPONDING LA-TOE PADJEG TANAH DAN ROEMAH

Boort takoen 19... hingga 19... Boekhoofd.....  
No..... daftar bilangan padjeg. Afdeling.....  
District.....  
Deen .....  
Wijk .....

SOERAT PADJEG.

(terbeteri pada hari ..... boelan ..... takoen 19.....) ketrangan tempat doedoknja tanah atawa pekarangan:

Namanja orang jang loma padjeg dan tempat tinggalnja

Djoembahnja padjeg setakoen.

| Takoen | Hari, boelan, pertengahan padjeg. | Boekhoofd | Hari | Boekhoofd | Boekhoofd | Boekhoofd | Boekhoofd | Boekhoofd | Boekhoofd |
|--------|-----------------------------------|-----------|------|-----------|-----------|-----------|-----------|-----------|-----------|
|        |                                   |           |      |           |           |           |           |           |           |

Behoort bij het besluit van den Directeur van Binnenlandsch Bestuur van 30 November 1923 No. 3368/A.I.

Mij bekend:  
De Secretaris,

In the Kohir format and Tax Notice shown above, the name of the person subject to tax (taxpayer) and their residence are detailed. The name is recorded by the officer in accordance with the entries in the Kohir Book. Under Staatsblad Year 1923 Number 425 on the Inlandsch Verpondings Ordonnantie, specifically Article 14 paragraph (1), it is regulated that tax assessments may only be amended by the Head of the Regional Government (currently the authorized tax authority) when there is a change in the taxpayer. Furthermore, Article 14 paragraph (4) provides that the relevant village head or regent is obliged to notify the head of the government (currently the authorized tax authority in the field of taxation) regarding any transfer or division of land within their jurisdiction by the method determined by the head of the regional government. This means that any change of name on the tax assessment notice cannot be made arbitrarily because the procedure has long been regulated.

### Figure 2. Example of the Evolution of the Kohir Form

| Koridorsan<br>kabupaten |   | KAWEDANAN  |  |                    | DESA   |  | KAWEDANAN                                      |  |  |  |
|-------------------------|---|--|--|--------------------|--|--|--|--|--|--|
| No. urut                | Keterangan dari tanah yang diberikan Koridorsan Indonesia   | Luasan tanah yang diberikan Koridorsan Indonesia | Nama wakif tanah yang diberikan Koridorsan Indonesia | Masa wakif (tahun) | Luas tanah yang diberikan Koridorsan Indonesia | Luas tanah yang diberikan Koridorsan Indonesia | Luas tanah yang diberikan Koridorsan Indonesia | Luas tanah yang diberikan Koridorsan Indonesia | Luas tanah yang diberikan Koridorsan Indonesia | Luas tanah yang diberikan Koridorsan Indonesia |
| 1                       | 2   | 3  | 4  | 5                  | 6  | 7  | 8  | 9  | 10   | 11   |
| 905/476                 | 1. 100 m x 100 m<br>2. 100 m x 100 m<br>3. 100 m x 100 m<br>4. 100 m x 100 m<br>5. 100 m x 100 m<br>6. 100 m x 100 m<br>7. 100 m x 100 m<br>8. 100 m x 100 m<br>9. 100 m x 100 m<br>10. 100 m x 100 m<br>11. 100 m x 100 m<br>12. 100 m x 100 m<br>13. 100 m x 100 m<br>14. 100 m x 100 m<br>15. 100 m x 100 m<br>16. 100 m x 100 m<br>17. 100 m x 100 m<br>18. 100 m x 100 m<br>19. 100 m x 100 m<br>20. 100 m x 100 m<br>21. 100 m x 100 m<br>22. 100 m x 100 m<br>23. 100 m x 100 m<br>24. 100 m x 100 m<br>25. 100 m x 100 m<br>26. 100 m x 100 m<br>27. 100 m x 100 m<br>28. 100 m x 100 m<br>29. 100 m x 100 m<br>30. 100 m x 100 m<br>31. 100 m x 100 m<br>32. 100 m x 100 m<br>33. 100 m x 100 m<br>34. 100 m x 100 m<br>35. 100 m x 100 m<br>36. 100 m x 100 m<br>37. 100 m x 100 m<br>38. 100 m x 100 m<br>39. 100 m x 100 m<br>40. 100 m x 100 m<br>41. 100 m x 100 m<br>42. 100 m x 100 m<br>43. 100 m x 100 m<br>44. 100 m x 100 m<br>45. 100 m x 100 m<br>46. 100 m x 100 m<br>47. 100 m x 100 m<br>48. 100 m x 100 m<br>49. 100 m x 100 m<br>50. 100 m x 100 m<br>51. 100 m x 100 m<br>52. 100 m x 100 m<br>53. 100 m x 100 m<br>54. 100 m x 100 m<br>55. 100 m x 100 m<br>56. 100 m x 100 m<br>57. 100 m x 100 m<br>58. 100 m x 100 m<br>59. 100 m x 100 m<br>60. 100 m x 100 m<br>61. 100 m x 100 m<br>62. 100 m x 100 m<br>63. 100 m x 100 m<br>64. 100 m x 100 m<br>65. 100 m x 100 m<br>66. 100 m x 100 m<br>67. 100 m x 100 m<br>68. 100 m x 100 m<br>69. 100 m x 100 m<br>70. 100 m x 100 m<br>71. 100 m x 100 m<br>72. 100 m x 100 m<br>73. 100 m x 100 m<br>74. 100 m x 100 m<br>75. 100 m x 100 m<br>76. 100 m x 100 m<br>77. 100 m x 100 m<br>78. 100 m x 100 m<br>79. 100 m x 100 m<br>80. 100 m x 100 m<br>81. 100 m x 100 m<br>82. 100 m x 100 m<br>83. 100 m x 100 m<br>84. 100 m x 100 m<br>85. 100 m x 100 m<br>86. 100 m x 100 m<br>87. 100 m x 100 m<br>88. 100 m x 100 m<br>89. 100 m x 100 m<br>90. 100 m x 100 m<br>91. 100 m x 100 m<br>92. 100 m x 100 m<br>93. 100 m x 100 m<br>94. 100 m x 100 m<br>95. 100 m x 100 m<br>96. 100 m x 100 m<br>97. 100 m x 100 m<br>98. 100 m x 100 m<br>99. 100 m x 100 m<br>100. 100 m x 100 m<br>101. 100 m x 100 m<br>102. 100 m x 100 m<br>103. 100 m x 100 m<br>104. 100 m x 100 m<br>105. 100 m x 100 m<br>106. 100 m x 100 m<br>107. 100 m x 100 m<br>108. 100 m x 100 m<br>109. 100 m x 100 m<br>110. 100 m x 100 m<br>111. 100 m x 100 m<br>112. 100 m x 100 m<br>113. 100 m x 100 m<br>114. 100 m x 100 m<br>115. 100 m x 100 m<br>116. 100 m x 100 m<br>117. 100 m x 100 m<br>118. 100 m x 100 m<br>119. 100 m x 100 m<br>120. 100 m x 100 m<br>121. 100 m x 100 m<br>122. 100 m x 100 m<br>123. 100 m x 100 m<br>124. 100 m x 100 m<br>125. 100 m x 100 m<br>126. 100 m x 100 m<br>127. 100 m x 100 m<br>128. 100 m x 100 m<br>129. 100 m x 100 m<br>130. 100 m x 100 m<br>131. 100 m x 100 m<br>132. 100 m x 100 m<br>133. 100 m x 100 m<br>134. 100 m x 100 m<br>135. 100 m x 100 m<br>136. 100 m x 100 m<br>137. 100 m x 100 m<br>138. 100 m x 100 m<br>139. 100 m x 100 m<br>140. 100 m x 100 m<br>141. 100 m x 100 m<br>142. 100 m x 100 m<br>143. 100 m x 100 m<br>144. 100 m x 100 m<br>145. 100 m x 100 m<br>146. 100 m x 100 m<br>147. 100 m x 100 m<br>148. 100 m x 100 m<br>149. 100 m x 100 m<br>150. 100 m x 100 m<br>151. 100 m x 100 m<br>152. 100 m x 100 m<br>153. 100 m x 100 m<br>154. 100 m x 100 m<br>155. 100 m x 100 m<br>156. 100 m x 100 m<br>157. 100 m x 100 m<br>158. 100 m x 100 m<br>159. 100 m x 100 m<br>160. 100 m x 100 m<br>161. 100 m x 100 m<br>162. 100 m x 100 m<br>163. 100 m x 100 m<br>164. 100 m x 100 m<br>165. 100 m x 100 m<br>166. 100 m x 100 m<br>167. 100 m x 100 m<br>168. 100 m x 100 m<br>169. 100 m x 100 m<br>170. 100 m x 100 m<br>171. 100 m x 100 m<br>172. 100 m x 100 m<br>173. 100 m x 100 m<br>174. 100 m x 100 m<br>175. 100 m x 100 m<br>176. 100 m x 100 m<br>177. 100 m x 100 m<br>178. 100 m x 100 m<br>179. 100 m x 100 m<br>180. 100 m x 100 m<br>181. 100 m x 100 m<br>182. 100 m x 100 m<br>183. 100 m x 100 m<br>184. 100 m x 100 m<br>185. 100 m x 100 m<br>186. 100 m x 100 m<br>187. 100 m x 100 m<br>188. 100 m x 100 m<br>189. 100 m x 100 m<br>190. 100 m x 100 m<br>191. 100 m x 100 m<br>192. 100 m x 100 m<br>193. 100 m x 100 m<br>194. 100 m x 100 m<br>195. 100 m x 100 m<br>196. 100 m x 100 m<br>197. 100 m x 100 m<br>198. 100 m x 100 m<br>199. 100 m x 100 m<br>200. 100 m x 100 m<br>201. 100 m x 100 m<br>202. 100 m x 100 m<br>203. 100 m x 100 m<br>204. 100 m x 100 m<br>205. 100 m x 100 m<br>206. 100 m x 100 m<br>207. 100 m x 100 m<br>208. 100 m x 100 m<br>209. 100 m x 100 m<br>210. 100 m x 100 m<br>211. 100 m x 100 m<br>212. 100 m x 100 m<br>213. 100 m x 100 m<br>214. 100 m x 100 m<br>215. 100 m x 100 m<br>216. 100 m x 100 m<br>217. 100 m x 100 m<br>218. 100 m x 100 m<br>219. 100 m x 100 m<br>220. 100 m x 100 m<br>221. 100 m x 100 m<br>222. 100 m x 100 m<br>223. 100 m x 100 m<br>224. 100 m x 100 m<br>225. 100 m x 100 m<br>226. 100 m x 100 m<br>227. 10 |  |  |                    |  |  |  |  |  |  |

Based on the example of the Kohir form as described in Bahasa Indonesia, the filling of the columns remains based on the provisions set forth in Staatsblad Year 1923 No. 425. This means that the creation of the columns or tables in the form was adapted by the community with reference to the articles stipulated in the governing legislation.

### Figure 3. Example of the Evolution of the Tax Notice Letter

27/10/1962

**VERBODING INDIENSIE JAUIT PADJAK TANAH DAN RUMAH**

Ditetapkan: 10.10.1962  
 No. 025/156 daltar bilangan pajak.

  
 Pemerintah Jawa Barat  
 Departemen Pajak

Kecamatan: Djajaria  
 Kabupaten: Djajaria  
 Revolusi: Djajaria  
 Distrik: Djajaria

**SURAT PADJAK**

(Dijumlah pada bagian)  
 Kecamatan: Djajaria  
 Desa: Djajaria

  
 Pemerintah Jawa Barat  
 Departemen Pajak

Nama orang yang dikenakan pajak: (tanpa tanggal terbitnya)  
 Jumlah pajak setahun Rp. 12/100

| Tanggal penerbitan | Tanggal terbit | Daftar pajak   | Daftar pajak   | Daftar pajak   | Daftar pajak   |
|--------------------|----------------|----------------|----------------|----------------|----------------|
| Tanggal terbit     | Tanggal terbit | Tanggal terbit | Tanggal terbit | Tanggal terbit | Tanggal terbit |
| 1962 10 1962       | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   |
| 1962 10 1962       | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   |
| 1962 10 1962       | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   |
| 1962 10 1962       | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   | 1962 10 1962   |





Another example can be found in the Law on Land Tax for the Islands of Java and Madura (S. 2599 No. 240), specifically Article 14 paragraph (2), which stipulates that the amount of land tax payable shall be determined in the kohir (tax roll). Furthermore, in the Law on Land Tax 2599 (Bijblad No. 14291), particularly Article 11 paragraph (2), it is regulated that tax collection shall be carried out by issuing a tax statement note which details the percentage of proposed land tax for rice fields and the tax amount per hectare proposed for various classes of dry land, with a detailed explanation on the calculation methods and the relationship between each element.

Based on the tax ordinances and taxation regulations, particularly the Transfer Tax Ordinance of 1944 as last amended by Emergency Law No. 14/1952 concerning Amendments and Additions to the Regulations on the Collection of Transfer Tax, Wage Tax, and Wealth Tax, it is regulated that in order to impose and calculate Land Tax on land, four factors must be known, namely: a. The area of paddy fields; b. The class or category of the land; c. The price of rice; d. The percentage rate for collecting land tax. The description in the Tax Assessment Letter for land tax imposition must at least include:<sup>21</sup>

1. Names of the taxpayers;
2. The village where the taxpayer's paddy field or dry land is located;
3. The village parcel number;
4. The land class of each parcel;
5. The land area;
6. The amount of land tax;
7. Information regarding sale and purchase transactions.

Based on these provisions, the community then arranged these matters into tabular forms to accommodate the requirements for tax imposition. Such tables are frequently found in several examples of Letter C Books in the community.

A scholar, R. Soeprato, stated that the contents of the Letter C Book consist of:<sup>22</sup>

- a. List of lands;
- b. Owner names with serial numbers;
- c. Amount of tax.

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<sup>21</sup> Rochmat Soemitro, *op.cit.* p. 210.

<sup>22</sup> Christianawati, "Peranan Kutipan Buku Letter C dalam Memperoleh Hak atas Tanah," Tesis, Surabaya: Universitas Airlangga, 2003, p. 23.

Petok D, Girik, Ketitir, and other such terms are essentially extracts from the Letter C Book distributed by village or sub-district officials to each taxpayer as a notification or tax assessment that must be paid. Hence, the original Letter C Book remains at the Village/Sub-district Office, while the copies are given to taxpayers as proof of their tax payment.

Data maintenance in the Letter C Book is conducted by the Village Head, who reports data updates to the relevant IPEDA Office (now the Regional Revenue Office). Changes in land status are recorded by the Village Head concerned. If a landowner does not hold a Petok (Letter D), they are not entitled to request it from the Land Revenue Office because it would only impose a burden on the owner.<sup>23</sup> Every change in rights must be recorded in the Letter C Book. The Decision of the Yogyakarta Special Region Information Commission No. 001/VII/KIPDIY-PS/2013, quoting the Compilation of Land Registration Writings published by the National Land Agency in 1989, explains that “Land registration is carried out by the village head/sub-district head regarding local land parcels, even though it involves transfers of land rights; however, such lists are made only for internal administrative purposes to facilitate the duties of the village/sub-district head in managing their administrative tasks and do not have external binding effects.”

Based on the above explanation, it can be concluded that historically the Letter C Book was intended to facilitate the data collection of taxable objects and subjects regarding the imposition of tax related to the control of land and buildings. The Master Letter C Book is stored at the Land Tax Service Office, while copies are kept at the Village/Sub-district Office. The taxpayer names listed in the Letter C Book are not necessarily the names of the landowners; the names recorded are those charged with the tax. Therefore, the inclusion of a name in the Letter C Book represents the taxpayer. With the column for reasons and causes of changes, if there is a transfer of rights, the reasons for the changes will be recorded and changed to the new owner, along with a new parcel number for the new owner.<sup>24</sup> Thus, a complete change of taxpayer name is indicated when the old Letter C Book and the new or additional Letter C Book contain notes about the changes and their reasons.

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<sup>23</sup> Direktorat Penelitian dan Pengembangan Pertanahan, *Buku Himpunan Peraturan-Peraturan Agraria*, Jakarta: Direktorat Penelitian dan Pengembangan Pertanahan, 1973, p. 140.

<sup>24</sup> Tedjo Asmo Sugeng, “Fungsi Buku Tanah Desa Sebagai Landasan Yuridisawal Alat Bukti Hak Kepemilikan Atas Tanah,” *Jurnal Penelitian Cermin*, Vol. 5, No. 2, Desember 2021: 385. DOI: [https://doi.org/10.36841/cermin\\_unars.v5i2.1359](https://doi.org/10.36841/cermin_unars.v5i2.1359)

The reason or cause of changes in the Letter C Book can be filled with events, acts, or documents that serve as the basis for recording. This is in accordance with the provisions of Minister of Agrarian Regulation No. 7 of 1961 dated September 7, 1961, regarding the Administration of Land Registration, particularly Article 1 paragraph (2), which regulates that for each village one land list shall be made, and pages three and four are used to register any changes occurring on any rights. Each change shall be recorded in space 1: regarding the cause of the change and the evidence thereof; space 2: date of registration of the change in the land book; space 5: signature of the Head of the Registration Office.

It may also refer to the guidelines for filling out Land Books at the Land Office as regulated in Article 164 paragraph (4) of Ministerial Regulation No. 3/1997 Jo. Government Regulation No. 24/1997, aiming to facilitate data adjustment. Although the Letter C Book is not proof of ownership due to its nature as a fiscal cadastre, it can still serve as strong evidence related to the land registration function, both for initial registration and for data maintenance.

Furthermore, if there are changes in the taxpayer data in the Letter C Book, it is possible to make mutations in the “reason and cause of changes” column and issue additional Letter C Books if needed. Based on the Decree of the Minister of Home Affairs No. Sk. 26/DDA/1970 concerning the Affirmation of Conversion of Former Indonesian Land Rights Registration, any transfer of land rights after September 24, 1960, must be accompanied by original sale, gift, or exchange documents, duly made before and witnessed by the relevant Village/Customary Head, along with attaching the land tax letter (Letter C Book) as explained above.

#### **4. Conclusion**

Old tax documents can serve as strong evidence to support land registration, especially for initial land registration activities. However, following the enactment of Ministerial Regulation No. 3/1997 in conjunction with Government Regulation No. 24/1997, if a transfer of rights has occurred on uncertified land, then besides the old tax letter as a reference, a valid basis for the transfer of rights is also required as supporting evidence to confirm that an actual transfer of rights has taken place.

The Letter C Book is one form of old tax documents that can serve as a basis for issuing Petok D, which is one of the references in the implementation of initial land registration. The Letter



C Book is kept by the village apparatus, and if a transfer of land recorded in the Letter C Book occurs, the village apparatus must record the event and update the data based on the weekly meetings.

## 5. Recommendations

For those who holding old tax documents but whose land has not yet been certified, it is advisable to promptly register their land, as possession of old tax documents does not constitute proof of land ownership. The only valid and legally binding proof of land ownership is the land certificate.

The Letter C Book, as one form of old tax documents, is often used as a basis for land rights transfer because its recording is carried out by the village apparatus. Currently, the Letter C Book still exists but is highly susceptible to forgery due to the difficulty in tracing historical records. Therefore, to anticipate forgery of the Letter C Book, an analysis must be conducted regarding whether the recording procedures of the Letter C Book comply with applicable laws and regulations.

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