



Implementation of validation of land and building rights acquisition duties before the land deed making official makes a deed

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Abstract

Validation of Land and Building Rights Acquisition Duty (BPHTB) is an absolute requirement before the signing of the Land Rights Transfer Deed. This article examines the obligation to validate and ratify the Land and Building Rights Acquisition Fee before PPAT signs the Deed, because without an endorsement from the Regional Financial and Asset Management Agency, the Land Office will refuse to register the land rights because it is not in accordance with the Government Regulation of the Republic of Indonesia Number 24 of 1997 concerning Land Registration. The research used is normative legal research, which is legal research conducted by researching literature or secondary data or also called doctrinal research, where law is often conceptualized as what is written in laws and regulations (law in books) or conceptualized as rules or norms that are benchmarks for human behavior that are considered appropriate. Based on this research, the Regional Tax Notification Letter (SPTPD) and the Regional Tax Payment Letter (SSPD) for the Acquisition of Land and Building Rights Duty must be given a certificate of endorsement by the Regional Financial and Asset Management Agency so that it is not hampered in the registration of land transfer of rights at the Land Office.

Keywords: Implementation, PPAT, BPHTB

Introduction

Land Deed Making Officials, hereinafter referred to as PPAT, are public officials who are given the authority to make authentic deeds regarding certain legal acts regarding Land Rights or Property Rights over Flats Units. The legal basis of PPAT is regulated in Article 1 paragraph 1 of Government Regulation Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Regulations on Land Deed Making Officials.

PPAT's main task is to carry out part of land registration activities by making deeds as evidence that certain legal acts have been carried out regarding land rights or Property Rights to Flats, which will be used as the basis for registering changes in land registration data resulting from legal acts. The legal acts referred to above are buying and selling, exchange, grants, entry into the company (inbreng), division of common rights, granting building use rights/use rights over proprietary land, granting dependent rights, and granting power of attorney to impose dependent rights. Before the Legal Act in question is carried out ^[1] PPAT is obliged and responsible to check and know that the taxpayer has paid his taxes before signing the deed of transfer of rights. Without validation and ratification of the seller's Income Tax and Land and Building Rights Acquisition Duty, the Deed made by PPAT cannot be carried out Land Registration at the Land Office and will be rejected.

Land and Building Rights Acquisition Fee (BPHTB) is a tax imposed on the acquisition of land and or building rights. Acquisition of Land and or Building Rights is a legal act or event that results in the acquisition of land and/or building rights by an individual or entity. Land rights are rights to land including management rights, along with buildings on them as in Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles and applicable laws and regulations.

The Legal Rules on BPHTB are regulated in Law Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments. With the establishment of BPHTB as a regional tax, all its management becomes the responsibility of the region, starting from policy formulation, implementation of collection, and utilization of BPHTB revenue. Regional duties and responsibilities in accepting the transfer of BPHTB are regulated and determined by a regulation, both regional regulations and regent or mayor regulations. So that during the process of signing the Deed of Transfer of Rights, the Land Deed Making Officer (PPAT) in addition to asking the taxpayer to make a transfer shows proof of Income Tax (PPh) tax payment as well as the taxpayer who receives the transfer shows proof of BPHTB tax payment that has been ratified by the Regional Financial and Asset Management Agency. This is in accordance with Article 9 letter (a) of Yogyakarta Mayor Regulation Number 29 of 2021 concerning the Second Amendment to Yogyakarta Mayor Regulation Number 102 of 2010 concerning Guidelines for the Implementation of Yogyakarta City Regional Regulation Number 8 of 2010 concerning Land and Building Rights Acquisition Duty states that, "The outstanding BPHTB must be paid before the signing of the sale and purchase deed, exchange, grant, testament grant, income in the company or other legal entity, separation of rights resulting in transition, business merger, business merger, business expansion, gift. It is also emphasized in Article 10 that the Land Deed Making Officer can only sign the deed of transfer of land and or building rights after the taxpayer submits the Regional Tax Notification Letter (SPTPD) and the Regional Tax Payment Letter (SSPD) which has been given a certificate of endorsement by the Regional Financial and Asset Management Agency (BPKAD).

BPHTB is considered quite potential as one of the sources of regional revenue used to carry out development intended for the welfare of all people. Taxes are collected from the community and are one of the obligations that can be imposed by the collector. As one of the sources of regional revenue, the tax sector is a very appropriate choice because the amount of revenue is relatively stable, and the collector reflects the active participation of the community in development^[2].

Research Method

The research used is normative legal research, which is legal research carried out by researching literature materials or secondary data, also called doctrinal research^[3] where law is often conceptualized as what is written in laws and regulations (law in books) or conceptualized as rules or norms which are benchmarks for human behavior that are considered appropriate^[4].

Result and Discussion

1. Implementation of Validation of Land and Building Rights Acquisition Duty Before Land Deed Making Officials Make Deed

Land and Building Rights Acquisition Duty (BPHTB) is a tax imposed on the acquisition of land and or building rights and the collection is in regional taxes. Land and Building Rights Acquisition Fee (BPHTB) is the Acquisition of Land and/or Building Rights resulting from legal acts or events that result in the acquisition of land and/or building rights by individuals or Land and/or Building Bodies is land rights, including management, along with buildings thereon, as referred to in the Law on Land and Buildings^[5].

Based on the Regulation of the Mayor of Yogyakarta Number 29 of 2021 concerning the Second Amendment to the Regulation of the Mayor of Yogyakarta Number 102 of 2010 concerning Guidelines for the Implementation of Regional Regulation of the City of Yogyakarta Number 8 of 2010 concerning Duty on the Acquisition of Land and Building Rights Article 9 letter (a) states that: the BPHTB payable must be paid before the signing of the sale and purchase deed, exchange, grants, will grants, income in the company or other legal entities, separation of rights resulting in transition, business merger, business merger, business expansion, gifts. It is also emphasized in Article 10 that the Land Deed Making Officer can only sign the deed of transfer of land and or building rights after the taxpayer submits the Regional Tax Notification Letter (SPTPD) and the Regional Tax Payment Letter (SSPD) which has been given a certificate of endorsement by the Regional Financial and Asset Management Agency (BPKAD)^[6].

Procedures for verifying Land and/or Building Rights Acquisition Duties

1. Match the NOP listed in the SPTPD with the NOP listed in the photocopy of the SPPT or Deposit Receipt Letter/proof of payment of other Land and Building Tax;
2. Match the NJOP of earth per square meter listed in the SPTPD with the NJOP of earth per square meter on the UN Database;
3. Match the NJOP of buildings per square meter listed in the SPTPD with the NJOP of buildings per square meter in the UN Database;
4. Examining the correctness of BPHTB calculation which includes NPOP components, NPOPTKP, tariffs,

imposition on certain tax objects, the amount of BPHTB payable, and BPHTB that must be paid; and examine the correctness of the calculation of the BPHTB paid, including the amount of the reduction calculated by itself.

After all requirements are met, then Field Research is carried out if necessary. If the results of the Field Research that have been stated in the Field Research Results Report are completed, then henceforth

1. Taxpayers submit files that will be used for consideration of granting ratification through administrative research by BPKAD as follows

- a. SPTPD;
- b. SSPD that has received a stamp as proof of payment;
- c. Copy of SPPT PBB-P2 for the current year;
- d. Lunas PBB-P2;
- e. Copy of Certificate;
- f. Copy of the Taxpayer's identity;
- g. Copy of Grant Statement, Certificate of Inheritance (in the case of Grants and Inheritance);
- h. PBB-P2 conformity sheet; and
- i. Map of the location of the tax object.

2. Ratification is carried out after the Mayor or appointed official does^[7]

- a. match the NOP listed in the SPTPD with the NOP listed in the photocopy of the SPPT or Deposit Receipt Letter/proof of payment of other Land and Building Tax;
- b. match the NJOP of earth per square meter listed in the SPTPD with the NJOP of earth per square meter in the UN Database;
- c. matching the NJOP of buildings per square meter listed in the SPTPD with the NJOP of buildings per square meter on the UN Database;
- d. examine the correctness of BPHTB calculation which includes NPOP components, NPOPTKP, tariffs, imposition on certain tax objects, the amount of BPHTB payable, and BPHTB that must be paid; and
- e. examine the correctness of the calculation of the BPHTB paid, including the amount of the reduction calculated by yourself.

3. The ratification process is continued with Field Research if necessary.

4. The results of Field Research are outlined in the Field Research Results Report using the form as in the Attachment which is an integral part of this Mayor Regulation. BPKAD completed SPTPD and SSPD Research within the following timeframe

- a. no later than 3 (three) working days from the date of receipt of SPTPD and SSPD in the event that Field Research is not required;
- b. no later than 5 (five) working days from the date of receipt of SPTPD and SSPD in the event of requiring Field Research.

Based on SPTPD and SSPD Research and/or Field Research, it turns out that BPHTB has not been paid or the

BPHTB that must be paid is greater than the BPHTB that has been paid by the Taxpayer, the Taxpayer is asked to pay off the shortfall.

SPTPD and SSPD that have been researched, are ratified by giving a check as a sign of compatibility on the column provided and the signature of the authorized official and affixed with an endorsement stamp/stamp. If the Regional Tax Payment Letter for the Acquisition of Land and Building Rights (SSPD BPHTB) which is calculated by the taxpayer itself because the BPHTB collection system is a *Self Assessment System* has not been affixed with a stamp / stamp of endorsement by the BPKAD Service Function, then the signing of the right transfer deed in front of the Land Deed Making Officer has also not been done, the Land Deed Making Officer can only sign the right transfer deed after The taxpayer submits proof of tax payment to the relevant Land Deed Making Officer who has been affixed with a stamp/stamp of approval^[8].

PPAT is obliged and responsible to check and know that taxpayers have paid their taxes before signing the transfer of rights deed^[9]. Without the validation and ratification of the Seller's Income Tax and the Land and Building Rights Acquisition Duty, the Land Office refuses to register the land because it is not in accordance with Article 45 paragraph (1) letters c and d and paragraph (2), paragraph (3) of the Government Regulation of the Republic of Indonesia Number 24 of 1997 concerning Land Registration, because administratively the documents required for registration The land in question is incomplete. The Head of the Land Office will make a rejection in writing, stating the reasons for the refusal, a letter of rejection is submitted to the interested party, accompanied by the submission of the application file, with a copy to the PPAT or the Head of the Auction Office concerned^[10].

Conclusion and Suggestion

Land and Building Rights Acquisition Duty (BPHTB) is a tax imposed on the acquisition of land and or building rights and the collection is in regional taxes. PPAT is obliged and responsible to check and know that taxpayers have paid their taxes before signing the transfer of rights deed. Without the validation and ratification of the seller's Income Tax and Land and Building Rights Acquisition Duty, the Land Office refused to register the transfer deed because it was not in accordance with Article 45 paragraph (1) letters c and d and paragraph (2), paragraph (3) of Government Regulation of the Republic of Indonesia Number 24 of 1997 concerning Land Registration.

The Land Deed Making Officer before signing the Deed must apply the principle of prudence by enforcing a vigilant attitude both to oneself and for others by paying attention to the consequences of every action taken, both for now and in the future. Because by not complying with the applicable regulations, it will result in losses both to yourself and others or in this case to the client who has entrusted the PPAT.

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