

The Role of Notaries and Land Titles Registrar in Collecting Duties on The Land and Building Rights Acquisition on The Making of Sale and Purchase Deeds in Singaraja City

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The Role of Notaries and Land Titles Registrar in Collecting Duties on The Land and Building Rights Acquisition on The Making of Sale and Purchase Deeds in Singaraja City

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Abstract. *The main objective of this study is to know the role of Land Titles Registrar (PPAT) in collecting duties on the Land and Building Rights Acquisition (BPHTB) on the sale and purchase transactions in Singaraja City. Furthermore, we investigate the duties and obligations of the PPAT in supervising the payment of BPHTB. The research was conducted using a qualitative approach with empirical juridical methods. The main finding is the role of PPAT as the official who makes BPHTB quotations during sales and purchase transactions in Singaraja City shows a very important role. Also, we have presented the duty and obligation of PPAT in supervising the payment of BPHTB is to make taxpayers aware that taxes are paid in accordance with applicable regulations.*
Keywords: *The Role of PPAT, Collection of BPHTB, Sale and Purchase Transactions*

1. INTRODUCTION

The definition of PPAT is contained in the Mortgage Law Number 4 of 1996¹, which states: "That the PPAT is a public official who is given the task and authority to make a deed of acquisition of land rights, deed of assignment of land rights, and deed of power of attorney. impose Mortgage Rights. The authority of the PPAT is also seen in Article 1 number 24 PP No. 24 of 19991."

The legal basis for BPHTB has been regulated in Law 21/1997² concerning BPHTB. The definition of BPHTB is an obligatory contribution to a person who gets the acquisition of material rights in the form of a plot of land and or building (Soewardi & Ananda, 2015³; Marinda et al., 2020⁴). For the community, it is also possible to obtain an acquisition of material rights in the form of a plot of land and or a building against an existing phenomenon, and legal actions taken by persons or entities that already have a valid permit (Yuda, 2022⁵; Suhaimi, 2021⁶). The laws and regulations that apply to

¹ Mortgage Law No. 4 of 1996, in article 1 number 4.

² Law of the Republic of Indonesia Number 21 of 1997 concerning Land and Building Rights Acquisition (BPHTB).

³ Soewardi, T. J., & Ananda, C. F. (2015). The Transformation of Bea Acquisition Rights to Land and Buildings (BPHTB): Case Study in Kediri City of East Java. *Procedia-Social and Behavioral Sciences*, Vol. 211, 1179-1185. <https://doi.org/10.1016/j.sbspro.2015.11.157>

⁴ Marinda, T. B., Khisni, A., & Ngadino, N. (2020). The Role of Land Associates Officials (PPAT) in Collection of BPHTB Tax on Land & Building Transactions for Sale & Building. *Sultan Agung Notary Law Review*, Vol. 2, No. 4, 522-532. <http://dx.doi.org/10.30659/sanlar.2.4.522-532>

⁵ Yuda, S. B. (2022). Analysis of Effectiveness and Contribution of Charges For Land and Building Rights Acquisition (BPHTB) to Kediri Regional Tax Revenue 2016-2020. *Admisi dan Bisnis*, Vol. 22, No. 3, 259-270. <http://dx.doi.org/10.32497/ab.v22i3.3238>

be given a responsibility to obtain an acquisition of rights to the material in the form of land or buildings in every agreement in the purchase of a plot of land, so the tax must be paid by the seller and the buyer. From a party domiciled as a seller, it can be charged as income tax and from a party with a status as a buyer, BPHTB is imposed.

In line with the times, in the implementation of regional autonomy, the authority to collect on BPHTB was delegated from the central government to the regional government (Karmani & Widayati, 2021)⁷. This is in line with Law No. 28 of 2009 concerning Regional Taxes and Levies. Based on this regulation, BPHTB can be treated as regional revenue generation. This BPHTB is also regulated in the PRD Law articles 85 to 93. According to the BPHTB regulation, it is stated that "The BPHTB can be given not only at the time of a sale and purchase transaction but will also be given to anyone who will get land and building rights by way of exchange, grants, wills and inheritance, to a plot of land into a PT and others)."

The acquisition of material rights in the form of a plot of land can occur on the grounds of the acquisition of a right which may include legal events or actions that have been protected by law and applicable regulations and given the delegation of an authority to obtain an acquisition of material rights in the form of land or buildings (Fauzie, 2016⁸; Karita, 2022⁹). The legal basis for the acquisition of rights can occur due to two things, namely the transfer and transfer of certain rights in the form of a plot of land or buildings. Article 86 number 2 of the PDRD Law states that: "In the object of taxation, the BPHTB can be used as an acquisition and granting of new rights to regions in terms of collecting BPHTB". This provision clearly shows that the PERDA limits its authority in collecting BPHTB.

Notaries can also act as PPAT when the requirements set by the government have been fulfilled (Yubaidi, 2020¹⁰; Chaerunnisa, 2008¹¹). PPAT plays an important role in providing information to prospective taxpayers who will be able to complete or take responsibility for paying the tax. PPAT in carrying out its obligations as a deed official cannot be separated from the world of taxation (Ekasari & Bawono, 2021¹²; Agitha et

⁶ Suhaimi, S. (2021). Manipulation of Transaction Value to Reduce Fees for Acquisition of Land and Building Rights. *Kanun Jurnal Ilmu Hukum*, Vol. 23, No. 1, 157-176. <https://doi.org/10.24815/kanun.v23i1.19785>

⁷ Karmani, K., & Widayati, W. (2021). The Establishment of Tax on Land and Building Rights (BPHTB). *Sultan Agung Notary Law Review*, Vol. 3, No. 2, 340-353. <http://dx.doi.org/10.30659/sanlar.3.2.340-353>

⁸ Fauzie, S. (2016). Factors affecting duty on acquisition of rights to land and building (BPHTB) with economic growth as the mediating variable in Indonesia. *Academic Journal of Economic Studies*, Vol. 2, No. 2, 43-58. <http://hdl.handle.net/11159/350>

⁹ Karita, D. C. (2022). Duty For Acquisition of Land And Building Rights In The Implementation of Complete Systemic Land Registration In Purbalingga Regency. *UMPurwokerto Law Review*, Vol. 3, No. 1, 28-37. <http://dx.doi.org/10.30595/umplr.v3i1.11016>

¹⁰ Yubaidi, R. S. (2020). The role of land deed official regarding legal certainty of complete systematic land registration. *Jurnal Hukum dan Peradilan*, Vol. 9, No. 1, 27-42. <http://dx.doi.org/10.25216/jhp.9.1.2020.27-42>

¹¹ Chaerunnisa, A. N. (2020). Legal Problematics Differences in Land & Building Transactions with Validation of Cost of Obtaining Rights to Land & Building (Perda No. 2 of 2011 In Kendari City). *Sultan Agung Notary Law Review*, Vol. 2, No. 4, 615-623. <http://dx.doi.org/10.30659/sanlar.2.4.615-623>

¹² Ekasari, D., & Bawono, B. T. (2021). Responsibility Analysis of Land Deed Officials in the Transfer of Disputed Land Rights Implementation. *Sultan Agung Notary Law Review*, Vol. 3, No. 2, 459-469. <http://dx.doi.org/10.30659/sanlar.3.2.459-469>

al., 2019¹³). In this case, the PPAT must also determine and know the tax revenue that will be reported by the prospective taxpayer himself. In real practice in the field, BPHTB is a direct tax charged to the sellers and buyers, where PPAT is directly involved in the legal event. The role of the PPAT in this case is as an official making a deed of sale and purchase or a deed of transfer of material rights in the form of land and or buildings from the parties to the transaction (Sumartoputra & Endipradja, 2020¹⁴; Paramitha et al., 2021¹⁵).

In strengthening a tax collection process or levy from taxpayers, a clear and transparent juridical basis is needed. For this purpose, the 1945 Constitution which has been amended 4th, namely Article 23A is used. It is explained that the collection of taxes and other levies is regulated by law. The purpose of this tax collection law is to provide legal certainty, guarantee honesty and integrity for someone assigned to collect the tax. The law also guarantees that tax levies from the people will be returned to the people.

In the area of Buleleng Regency, this regulation related to BPHTB has been conditioned into Perda No. 1/2011. It is emphasized in the regulation that: "*BPHTB is a regional levy tax on the acquisition of land and building rights*". It is stated in Chapter II article 3 point 1 that: "*Basic object of BPHTB tax is a process of acquiring rights to land and buildings which includes sub-sections of acquisition, grants, and granting of new rights to the relinquishment of a right.*" Furthermore, the legal basis in Article 11 states "*That the Notary can only sign the deed of sale and purchase or the deed of acquisition of land and building rights after the taxpayer includes proof of payment of tax payments*".

In the Regional Regulation of the Province of Bali Number 1 of 2011 concerning Regional Taxes, it is realized that in developing existing areas in the region and operating local governments, one of the sources of regional budgets is from tax collections. One of the taxes as regional income that is included in the regional budget is from BPHTB. In the use of BPHTB as a source of regional budget, regulation is needed. So, the regulation of BPHTB is based on a principle related to the rules regarding BPHTB itself. Based on this basis, it is relevant to Buleleng Regency Regulation No. 1/2011, Article 3 paragraph (1), states "*That the tax object of BPHTB is an obligation that must be paid as a consequence of the acquisition of land and building rights. The acquisition of land and building rights is an acquisition of land rights which are given to the right holder who takes the land to be utilized by taxpayers either individually or in groups as Ownership Rights (HM), Business Use Rights (HGU), Building Use Rights (HGB), Voting Rights (HP), and Management Rights (HP)*".

¹³ Agitha, B. N. S., Husni, L., & Sahnan, S. (2019). Legal Consequences of Verification and Validation on Fees for Acquisition of Land and Building Rights (BPHTB) By the Regional Revenue Service to Conveyancer Deed. *International Journal of Multicultural and Multireligious Understanding*, Vol. 6, No. 5, 941-949. <http://dx.doi.org/10.18415/ijmmu.v6i5.1189>

¹⁴ Sumartoputra, M. I., & Endipradja, F. T. (2020). Liability of Land Deed Official (The PPAT) on Falsifying Document Under Indonesian Land Regulations. *International Journal of Latin Notary*, Vol. 1, No. 1, 17-28. Retrieved from <https://i-latinotary.notariat.unpas.ac.id/index.php/jurnal/article/view/4>

¹⁵ Paramitha, D., Budiarta, I. N. P., & Sukandia, I. N. (2021). The Role of Land Deed Officials (Ppat) In The Imposition Of Acquisition Duty Of Right On Land And Building In The Exchange Process Of Land And Building In Denpasar City. *Notariil Jurnal Kenotariatan*, Vol. 6, No. 2, 100-105. <https://doi.org/10.22225/jn.6.2.2021.100-105>

Regarding the source of contributions which can be said to be taxes from BPHTB, Ravianto and Purnawan (2017)¹⁶ stated that BPHTB is a source of objective tax or material tax. They show that the transaction for the acquisition/acquisition of material rights in the form of a plot of land and/or building is based on the existence of AJB, which guarantees legal certainty regarding the acquisition of material rights in the form of such a plot of land and/or building. Based on this, PPAT provides understanding and understanding of the rights and obligations of both parties. As for what must be shown by both parties is the appointment of the original proof of tax payment. The original proof of tax payment is Income Tax and BPHTB. Deposits for BPHTB taxes are an obligation for taxpayers, but PPAT can help calculate and help submit BPHTB taxes (Suprayogi & Khisni 2019).¹⁷

Furthermore, Dantes and Hadi (2021)¹⁸ in their study on the legal basis of BPHTB at the Regional Finance and Revenue Management Agency (BPKPD) in Buleleng Regency, concluded that the legal basis used was Buleleng Regency Regional Regulation Number 1 of 2011 with reference to Law Number 28 Year 2009 concerning Regional Taxes and Regional Levies for the regulation of the imposition of regional taxes on BPHTB.

Utami (2019)¹⁹ states that the liability of a Notary/PPAT for the Deed of Transfer of Rights to Land and/or Buildings for which the BPHTB has not been paid concludes that the liability of a Notary/PPAT for the deed of transfer of rights for which the acquisition fee for land and building rights has not been paid, the Notary/PPAT The said person will receive an administrative sanction in the form of a fine of IDR. 7,500,000,- as regulated in Article 93 paragraph (1) of the PDRD Law. Even Nisya (2019)²⁰ said that in the case of violations related to BPHTB, PPAT could be subject to criminal sanctions.

Based on the description above, this paper aims to find out the role of Land Titles Registrar (PPAT) in collecting duties on the Land and Building Rights Acquisition (BPHTB) on the sale and purchase transactions in Singaraja City. Furthermore, we investigate the duties and obligations of the PPAT in supervising the payment of BPHTB.

2. METHODS

In this study, we use a qualitative approach, namely focusing on the general principles that underlie the manifestation of the units of symptoms that exist in human life, or the

¹⁶ Ravianto, R. (2017). Peran Pejabat Pembuat Akta Tanah (PPAT) Dalam Pemungutan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Dengan Pendekatan Self Assessment System. *Jurnal Akta*, Vol. 4, No. 4, 567-574. <https://dx.doi.org/10.30659/akta.4.4.567%20-%20574>

¹⁷ Suprayogi, B., & Khisni, A. (2019). Role Of Deed Land Builders Officers (PPAT) In Addressing Problem For Registration Of Transfer Property Due To Sale Of Land In East Kolaka. *Jurnal Akta*, Vol. 6, No. 4, 324656. <http://dx.doi.org/10.30659/akta.v6i4.7625>

¹⁸ Dantes, K. F., & Hadi, I. G. A. A. (2021). Dasar Hukum Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Di Badan Pengelolaan Keuangan Dan Pendapatan Daerah (BPKPD) Kabupaten Buleleng. *Jurnal Komunikasi Hukum (JKH)*, Vol. 7, No. 1, 486-494. <http://dx.doi.org/10.23887/jkh.v7i1.32322>

¹⁹ Utami, P. S. (2019). Pertanggungjawaban Notaris/PPAT terhadap Akta Pemindahan Hak atas Tanah dan/atau Bangunan yang BPHTB-nya Belum Dibayar. *Jurnal Wawasan Yuridika*, Vol. 3, No. 2, 235-250. <http://dx.doi.org/10.25072/jwy.v3i2.282>

²⁰ Nisya, I. A. (2019). Pertanggungjawaban Pidana Atas Penyalahgunaan Pembayaran Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB) oleh pejabat pembuat AKTA tanah (PPAT). *Jurnal Hukum Bisnis*, Vol. 3, No. 1, 88-106. <https://doi.org/10.31090/hukumbisnis.v3i1.835>

2 patterns analyzed by socio-cultural phenomena by using the culture of the community concerned to obtain an overview about current patterns. Research with a qualitative approach is research that does not carry out calculations (Moran, 2022)²¹. The method used in this research is the empirical juridical method, which is a legal method by conducting library research to collect secondary data, and field studies as a sociological legal study to collect primary data.

The instruments used for primary data collection were interview guidelines and observation sheets. The technique of processing and analyzing the data is by means of qualitative analysis. When a data that has been collected in a study, which includes several data such as primary and secondary data, is then packaged in the form of analysis through systematic and correlational preparation. The results of the analysis of the data are then interpreted. All data and interpretations of the results of this study are presented in a qualitative and systematic descriptive manner, making it easier to draw conclusions further.

1 3. RESULTS AND DISCUSSION

3.1. The role of PPAT in collecting BPHTB taxes in Singaraja City.

The position held by PPAT is a general position. So that a PPAT is seen as a Public Official. The definition of a public official can be stated as a position whose authority given by the government based on the existing legal rules is given to a person in carrying out his duties within the authority and responsibility of making an authentic deed which is seen as a public official, which can be in the form of a body or an individual. These public officials have their respective working areas. In carrying out their duties and responsibilities in accordance with existing regulations (Widyawati et al. 2018).²²

Besides a PPAT being seen as a public official, it also includes a Temporary PPAT and a Special PPAT. Thus, the meaning of the General Official is (1) appointed by the government, (2) performing public services such as making authentic deeds. In this public service, duties and obligations can be added in terms of making a letter of agreement with collateral in the form of land.

In accordance with PP No. 37/1998 the consideration of the appointment of Temporary PPAT and special PPAT is that in the area there is no or not enough PPAT. In such a condition, the local Head of District may carry out his duties and authorities as a Temporary PPAT. Meanwhile, BPN in carrying out its duties and authorities as a Special PPAT.

The official in charge of buying and selling transactions not only plays a role in obtaining material rights in the form of land or buildings but also has several very important roles in terms of the role of functions and responsibilities in the implementation of the collection of BPHTB, on the grounds of making a deed where the deed is as evidence. the transfer of a material right in the form of land or buildings before the PPAT. For the completeness of the administration of the sale and purchase settlement, it is necessary to have a Payment Certificate for the Land and Building

²¹ Moran, L. J. (2021). Researching the visual culture of law and legal institutions: some reflections on methodology. *Journal of Law and Society*, Vol. 48, S44-S58. <https://doi.org/10.1111/jols.12332>

²² Widyawati, W., Prihandono, T. A., & Handoko, W. (2018). The Notary Role/PPAT in Improving Legal Awareness Society to Perform Registration Rights to Land Based on Government Regulation No. 24 of 1997 on Land Registration. *Jurnal Akta*, Vol. 5, No. 4, 975-980.

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Rights Acquisition (SSBPHTB). If this has not been done, PPAT cannot sign the deed of acquisition of rights in the form of land materials. This means that the making of an authentic deed of sale and purchase cannot be carried out.

The government in carrying out regional development uses one of its sources of funding from tax citations. The source of regional funding is the proceeds collected by the state to individuals and entities. Thus, to advance development in the region, revenue from tax sources must be optimized. To optimize income with sources from taxes, it can be done by opening tax collection services by the government to the public. With increased input from tax sources, the regional revenue budget becomes larger so that it can meet regional needs in carrying out development.

The transaction of transfer of property rights in the form of land and buildings due to the sale and purchase process is carried out before the PPAT in order to ensure legal certainty of the occurrence of the transfer of rights. PPAT in carrying out its position and authority must provide an explanation regarding the deed of transfer of rights and obligations that must be fulfilled by the parties, including showing the original tax payment letter due, namely Income Tax and BPHTB.

Actually, the deposit of BPHTB Tax is an obligation of the taxpayer, and is not a duty and obligation for PPAT. However, to help smooth the process in transactions, PPAT (as a person trusted by its customers) can help to deposit the BPHTB tax. PPAT indirectly reduces the burden of the tax authorities to help calculate the amount of BPHTB taxes owed, and can also help taxpayers to calculate and deposit taxes owed.

The role of PPAT as an official assigned to quote BPHTB during the sale and purchase of land and/or buildings in the Buleleng Regency area, especially in Singaraja City, shows a very important role. The role in collecting/quoting the tax is for transactions that have occurred in making AJB before PPAT. With the collection/quotation of BPHTB taxes carried out by PPAT (with the intention of helping customers), and then deposited into the State treasury, indirectly as Buleleng Regency Articles of Association Revenue.

In the buying and selling process in Buleleng Regency, especially in the city of Singaraja, PPAT initially asked for Identity Cards from the parties who agreed on the sale and purchase transaction. When the parties involved are unable to attend the buying and selling process, both parties can be represented by their proxies. In this case, PPAT asks for a power of attorney that is mandated to authorize the sale and purchase transaction. The power of attorney must be an authentic letter and the letter is required to be legalized by the official in charge of the matter.

The power of attorney must be oral or written, but unlike the buyer's power of attorney, the power of attorney from the buyer is the same as the seller's must be both oral and written as contained in the explanation mentioned above. If the land to be transacted already has a certificate, then the owner or legal right holder must show the original certificate document along with previous legal buying and selling. Likewise, it is important to bring a certificate before the PPAT at the time of the sale and purchase transaction. When the sale and purchase is complete, the certificate will be registered with the National Land Agency located in the Regency to be applied directly for "transfer of name". However, if there is no original certificate, PPAT has the right not to make AJB.

After the transaction or process of buying and selling and changing names, PPAT has a role in collecting BPHTB taxes. The legal basis for the payment of BPHTB is regulated in the Buleleng Regency Regional Regulation No. 09/2011 concerning BPHTB, namely in article 90 number 1 and number 3. Another legal basis is Law No. 28/2009 regarding PDRD which later PPATS and PPATK can sign the AJB with a note the parties the

taxpayer has paid the tax to PPAT. This rule can be stated in detail: "*That the PPAT may not sign the deed of acquisition of land rights before the party of the taxpayer pays taxes and submits proof of tax payment to the PPAT.*"

So, the role of PPAT related to BPHTB is to determine if the BPHTB has been paid off before the occurrence of legal events and actions in the acquisition of old land rights with new ones. In these events and legal actions, the authority of PPAT in relation to BPHTB shows as a mediator in assisting local revenue into the district budget. In Article 91 number 1 of the PDRD Law states: "*Notaries / PPAT can only sign the deed of sale and purchase after the taxpayer submits proof of tax payment*". So, the signing of AJB from the seller and the buyer both in the form of land or buildings, to require showing proof in the form of payment of BPHTB taxes in full to the PPAT.

This is also supported by the opinion expressed by Ravianto and Purnawan (2017)¹⁶. It was stated that PPAT has a significant role in collecting BPHTB because PPAT is a public official associated with land sale and purchase transactions, PPAT will sign an authentic deed after the BPHTB tax is paid in full by the Taxpayer. PPAT can only sign the deed of transfer of rights to land and or buildings after the Taxpayer submits proof of tax payment.

PPAT has a very important role in the implementation of BPHTB tax collection, among others, namely helping clients (relations) in this case Taxpayers to immediately pay off BPHTB taxes owed, every BPHTB Taxpayer is assisted to calculate and deposit taxes owed, in addition PPAT also must report the acquisition of land and building rights, and deposit SSB. Proof of deposit is used as a tool for the transfer of names to land and building rights (Utami, 2019)¹⁹.

3.2. Duties and Obligations of PPAT in Supervising BPHTP Payments

PPAT is in charge of making authentic deeds and collecting BPHTB. Especially on the task of collecting BPHTB carried out by PPAT, it is carried out after the process of making the AJB has been signed. Based on article 6 number 2 PP No. 24/1997, the PPAT task is: "*That in the technical implementation of land registration the local Regency Land Agency office is assisted by PPAT, while other officials can be assigned to activities based on government regulations in this case including special activities and certain activities*".

Furthermore, in carrying out its duties, PPAT only handles 8 types of deeds. This is in accordance with Article 95 of the Regulation of the State Minister of Agrarian Affairs/Head of BPN No. 3/1997 in conjunction with Article 2 of the PPAT Position Regulations. The eight deeds usually handled by the PPAT are: "*The legal actions as referred to in paragraph (1) are as follows: (a). buying and selling, (b). exchange, (c). grants, (d). income into the company, (e). distribution of joint rights, (f). granting Right to Use Building/Hak To Use Land With Ownership Rights, (g). granting Mortgage Rights, (h). granting Power of Attorney imposes Mortgage Rights.*"

The process of buying and selling as a transaction carried out by both parties regarding the agreement that has been made, all forms of statements included in the deed of sale and purchase, where the making, ratification, and signature are carried out before the PPAT. The purpose of this legal action is to make it a legal deed. The transfer of land rights from the Seller Party to the Buyer Party proves that a legal event has occurred and has also acquired rights to material objects in the form of land and or buildings.

In the transfer of rights to the material in the form of land and or buildings, it is followed by payment and settlement in accordance with the agreed price of the land

object. In signing the transfer/transfer of rights, it must also be accompanied by evidence of payment of taxes in the form of BPHTB. With evidence of payment and settlement of BPHTB and signing and taking/transfer of rights to material goods in the form of land and or buildings must also be carried out before the PPAT. Thus, this can be used as strong evidence that the recipient of the right has been able to become a new right holder on the basis of strong evidence of ownership.

For Buleleng Regency this is confirmed in the Buleleng Regency Regional Regulation, namely Regional Regulation 1/2011. Likewise, by Ravianto and Purnawan (2017)²³, Aditama (2018)²⁴ describes at length about the transfer of land rights, which can briefly be stated "That the transaction regarding the acquisition of Property Rights on Land and Buildings is due to a sale and purchase, which is to guarantee a legal certainty regarding the acquisition of land and building rights, it must be made and signed before the PPAT".

In the structure of norms regarding BPHTB rules in tax citations, it refers to inheritance rights and testamentary grants. In carrying out this BPHTB quote, it is regulated in PP No. 11/2000 which mentions the acquisition of a material right in the form of land and or buildings due to inheritance rights or grants. In more detail PP No. 11/2000 states: "(1) The acquisition of land rights based on inheritance rights is the acquisition of land and building rights to heirs who still exist after the original one dies. (2) A claim to land rights because a testament grant is an acquisition of Land and Building Rights that has been owned by an individual or a legal entity given by the grantor of the will whose status is valid at the time the transferor of the will can be declared dead".

PPATs, if they transfer land rights in determining the amount of Duty on Acquisition of Rights on Land and Buildings, make their own calculations, namely the amount of tax payable is $5\% \times (\text{Acquisition Value of Taxable Objects} - \text{Acquired Value of Non-Taxable Tax Objects})$, where the Acquisition Value of Taxable Objects. The Non-Taxable Tax Object (NPOPTKP) is determined regionally for each region, for the City of Singaraja it is IDR. 150,000,000 for inheritance or testamentary grants and 15,000,000 for others. After the calculation is made and it is known the amount of tax to be paid, the PPAT notifies the taxpayer by submitting a form of SSB and asks to pay it as soon as possible.

In carrying out its duties and obligations in tax collection or BPHTB, PPAT because it is trusted by taxpayers, it often happens to know the price setting of the tax object between the seller and the buyer, so that the tax imposed is lower than it should be. This condition can be detrimental to the State. Therefore, PPAT has a big duty and responsibility to make taxpayers aware to follow the existing rules. PPAT as a partner of the government at the forefront, is able to assess and or interpret the fairness of the price of a plot of land and or building. It is hoped that in buying and selling events, PPAT should not participate in regulating the price agreement between the seller and the buyer (Hogantara and Ma'ruf, 2018).²⁵

Awareness of PPAT on its duties and obligations in relation to the collection of BPHTB is considered very important so that unwanted things do not happen. Legal sanctions for PPAT who violate the BPHTB will certainly occur. The same opinion was conveyed

²³ Ibid.

²⁴ Aditama, P. N. (2017). Tanggung Jawab Pejabat Pembuat Akta Tanah Dalam Memberikan Perlindungan Hukum Bagi Para Pihak Pada Peralihan Hak Atas Tanah Melalui Jual Beli. *Jurnal LEX Renaissance*, Vol. 1, No. 3, 189-205. <https://doi.org/10.20885/JLR.vol3.iss1.art8>

²⁵ Hogantara, Y. D., & Ma'ruf, U. (2018). The Implementation of Determination of Duty on the Acquisition of Land and Building Right (BPHTB) on the Land or Building Sale and Purchase in Pekalongan City. *Jurnal Akta*, Vol. 5, No. 3, 579-584.

by Ravianto and Purnawan (2017)²⁶, Hogantara and Ma'ruf (2018)²⁷, Nisya (2019)²⁸ which stated that the factor of prudence and foresight must also be and must be possessed by every PPAT so that it is able to carry out its duties properly, considering the PPAT profession which, although as a public official of the state but do not recognize impunity.

4. CLOSING

4.1. Conclusion

From the description above, we have concluded that: (1) the role of PPAT as an official who quotes BPHTB during sales and purchase transactions in the Buleleng Regency area, especially in Singaraja City, shows a very important role. The role in carrying out the tax citation is carried out at the signing of the AJB before the PPAT. With the collection of BPHTB taxes carried out by PPAT, and then deposited into the regional treasury, indirectly as PAD Buleleng Regency. The collection of BPHTB to taxpayers begins with the occurrence of a legal event signing AJB. Basically, the AJB is a valid documentary evidence of transactions carried out by the seller and buyer parties. Thus the actual role of PPAT in collecting the BPHB tax is for transactions that occur only in the making of the deed of sale and purchase. (2) The duty and obligation of the PPAT in supervising the payment of BPHTB is to make taxpayers aware that the tax paid is in accordance with the applicable regulations. The amount of tax payable is 5% x (Acquisition Value of Taxable Objects – Acquired Value of Non-Taxable Taxable Objects). In the event of a sale and purchase, the PPAT should not participate in regulating the price agreement between the seller and the buyer.

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