

Roles And Responsibilities Of Land Agreement Official Tax Administration BPHTB in The Sale And Purchase Transactions Over Land And Building In Semarang

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Abstract. On Article 91 paragraph 1 of Act No. 28 of 2009 on Local Taxes and Levies otherwise PPAT can only sign the agreement of transfer of rights to land and or building after the taxpayer to submit proof of payment of taxes, in the form of Tax Payment (SSP) of the Sellers and Slip Tax on Acquisition of Land and Building (SSB) of the Purchaser, The question that arises from this problem is: What is the Role and Responsibility of the Agreement Official Land in Tax Administration BPHTB Transaction Purchase land or buildings in the city, How Procedure of Tax Administration BPHTB of the transaction Purchase land or buildings in the city, Constraints and Fighting in BPHTB Tax Administration on Sale and Purchase Transactions land and or building in the city of Semarang. Juridical approach method using empiris. Data used are primary and secondary data. Methods of data collection using interviews and literature. Methods of data analysis using qualitative analysis. The location was selected the city, for the samples taken 2 PPAT, Regional Revenue Agency Semarang and 2 taxpayers. The sampling technique was conducted by purposive sampling. Tools data collection conducted by interviews and document study.

Keywords: PPAT; Acquisition of Land and Building (BPHTB); Purchase.

1. Introduction

The business development of buying and selling land and or building in Indonesia experienced a sharp rise in the last decade. The rapid business is driven by the basic human needs will be the board, in addition to food and clothing. And this needs including major instinctively needs must be met.

Buying and selling land and or building is an activity carried out by people who could provide income taxes in the form of a relatively large amount for the country. Because selling is a legal act which may give rise to tax liability.³

Increased construction activity in all areas, leading to increased need for the availability of land and or building. Land and or building supply is very limited. Given the importance of land and or building in life, it is only logical if a private person or legal entity who received the economic value and the benefits of land or buildings for their acquisition of land or buildings are taxed by the state. The tax in question is Bea Acquisition of Land or buildings (hereinafter referred to as BPHTB) in Act No. 21 Of 1997 on Import Acquisition of Land and or building.

The central government has the right to manage BPHTB, but BPHTB most of the income for the first region to have the enactment of Act No. 28 of 2009 on Local Taxes and Levies, pursuant to Article 2 paragraph (2) BPHTB into Local Tax.

The emergence of the tax debt from the taxpayer BPHTB on transfer of rights to land and buildings is at the time of signing the agreement made and Purchase before

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PPAT.⁴ Before the signing of the agreement of sale, PPAT must first ask for proof of tax payment, this is in accordance with the provisions of Article 91 paragraph 1 of Act No. 28 of 2009 on Local Taxes and Levies, emphatically states: "Agreement Official Land / Notaries can only be signed Sale and Purchase Agreements after the taxpayer to submit proof of tax payment ". If it is violated, the consequences of which will be received by PPAT / Notary, against the violation as specified in Article 91 paragraph (1) shall be subject to administrative sanctions in the form of a fine of Rp.7.500.000,00 (seven million five hundred thousand rupiah).

Related to Act No. 28 of 2009 on Local Taxes and Levies then in running BPHTB many parties are involved, namely , Such as people, the Land Agreement Official (PPAT) as the competent public authority to make the agreement of transfer of rights to land, the tax office as the competent authorities, and Bank.

The role and importance of society in notifying or submitting transaction price as the basis pegenaan BPHTB, also related to the role of the Land Agreement Official in charge to make the agreement of sale. Agreement of sale is done in terms of the object of buying and selling and the price of the transaction has been approved and payment is made entirely by the Buyer as the seriousness of purchase, but still have to wait to do the verification of tax as a condition of implementation of the transfer of rights to land and / or buildings with a legal act of selling buy. This is because, in any implementation of transitional rights to land and / or buildings, the parties are required to show proof of deposit payment BPHTB presented to PPAT.⁵

The implementation of the tax aspects in land transactions and or building need to get further study in terms of the legal aspect. PPAT role in land transactions is an important part in terms of aspects of taxation, especially PPAT in its role as a public official, in voting BPHTB.

Based on the description above background, the writer is very keen to do a deeper study to better understand and be understood again, made in the form of a scientific paper titled research: "Roles and Responsibilities of Land Agreement Official Tax Administration BPHTB In the Sale and Purchase Transactions Over Land And Or building in Semarang".

Research Methods

Legal research as a scientific activity should always be associated with the meaning that can be given to the law, relating to the method used.

This study uses the approach *empirical juridical*, Juridical empirical approach is an approach that is conducted to analyze about the extent to which a rule / law or the law in force effectively⁶, In this case the approach used to analyze qualitatively related to the Land Agreement Official role in the implementation of BPHTB tax on land transactions and or buildings in the city of Semarang. While empirical approaches derived based on information obtained by the authors to interact and deal directly with the relevant parties.

Specifications research use *descriptive*, Descriptive meaning is an idea or reality acquired objective through research that investigated and collected from interviews

⁴ Article 90 paragraph (1) point (a) in conjunction with Article 91 paragraph (1) of the Constitution of the Republic of Indonesia Number 28 Of 2009 on Regional Taxes and Levies.

⁵ Law Number 28 Of 2009 on Regional Taxes and Distribution Section 91 subsection (1): "Land Agreement Official / Notaries only can sign the agreement of Transfer of Rights to Land and / or Building after the taxpayer submit proof of payment of taxes.

⁶ Soerjono Soekanto and Sri Mamuji *Penelitian Hukum Normatif-Suatu Tinjauan Singkat* Raja Grafindo Persada Jakarta 2007 p. 1.

implementation BPHTB tax on land transactions and or buildings. Said to be analytically because the results obtained, and then analyzed using the laws and regulations that apply.

The data used are primary and secondary data. Methods of data collection using interviews and literature. Methods of data analysis using qualitative analysis. The location was selected the city, for the samples taken 2 PPAT, Regional Revenue Agency Semarang and 2 taxpayers. The sampling technique was conducted by purposive sampling. Tools data collection conducted by interviews and document study.

2. Results And Discussion

2.1. What is the Role and Responsibilities of the Land Agreement Official BPHTB Tax Administration on Sale and Purchase Transactions land and or building in Semarang?

PPAT roles and responsibilities in voting BPHTB significant because it related to land transactions that is PPAT will sign the authentic act after BPHTB is paid by the taxpayer. Land Agreement Official / Notaries only can sign the agreement of transfer of rights to land and or building after the Taxpayer submit proof of payment of taxes. PPAT also role is to inform the tax payment obligation to the taxpayer including helping BPHTB calculating the taxpayer, as well as instrumental PPAT provide monthly reports on a agreement to the Office of the Regional Revenue Agency. That PPAT in effecting tax revenue, can help the parties to make payment of taxes owed. This is also done to accelerate the process of signing the agreement.

Agreement of sale can be made to bring the payment receipt, together buyers and sellers are shown to the Land Agreement Officer. In the presence of two witnesses, before PPAT seller and buyer sign the agreement of purchase and with disaksian by PPAT land price can be paid in accordance with the prices mentioned in the agreement of sale, while if it is paid before facing PPAT, then PPAT should ask more advance whether the price of land in accordance with the certificate that has been paid by the buyer to the seller and vice versa if the seller has received the price of the land from the buyer, because the agreement was written that the purchase price has been paid in full and received by the seller so that the certificate is also valid as a receipt valid.

2.2. How the Tax Administration Procedures BPHTB against Sale and Purchase Transactions of Land and Building in Semarang?

BPHTB in practice using the system *self assessment*, The taxpayer is required to calculate the amount of pajak, paying the tax owed itself in accordance with the tax regulations in force, for simplicity and provide convenience for taxpayers, the tax rate is set at 5% (five percent). However, for legal certainty, When the transaction value or NPOP unknown or lower than SVTO, the tax base is the UN SVTO. So the amount of tax payable is reduced NPOPTKP UN SVTO (set out in Article 7 (5) Semarang City of Regional Regulation No. 2 of 2011 regarding the duty of acquisition of land and buildings (BPHTB)), then multiplied by 5%.

The taxation BPHTB use *Self Assessment System*, but because PPAT also a service business entity, then it would provide a very good service to its customers to help calculate and pay the imposition BPHTB. The third party in question is related officials in the process of land and buildings by private persons or entities. Officials in question are:

- Land Agreement Official (PPAT), Notary;
- Auction officials of the State;
- Officials were authorized to sign and issue the Decree Granting Rights to Land;

- District Land Officer / City.

BPHTB in practice in the imposition of third parties a greater role in helping the problem of calculation and payment of taxes than taxpayers. Taxpayers are usually not aware of any regulations concerning BPHTB, before any notification from a third party. System *self Assessment* expected in the Taxpayer can grow their:⁷

- Tax Consciousness (awareness / compliance)
- Honesty
- Tax mindedness (the desire to pay)
- Tax Taxpayers Discipline is discipline on the implementation of the tax rules so that in time taxpayer by itself satisfy the obligations imposed legislation insert him like SPT on time, paying taxes without warned.

NPOP is the Earned Value of Tax Object, which become bases BPHTB. In general, Basic taxation BPHTB Acquisition value of tax object (Article 87 of Act No. 28 Of 2009 on Regional Tax and Retribution), there are three types of NPOP used as the Tax Base in the case:⁸

- Market value, The acquisition of the form:
 - Exchanging
 - Grant
 - Grants will
 - Waris
 - Entered in the company or other legal entity
 - Separation of rights that resulted in the transition is the market value of the object
 - These taxes;
 - The transition right because of the judge's ruling has the power enforceable;
 - Granting new rights over land as a continuation of the waiver;⁹
 - Granting new rights outside waiver
 - Business Combinations
 - Consolidation of the business
 - Expansion of business
 - Gift
- Transaction Price, In the form of the acquisition of the Sale and Purchase
- Minutes of the Transaction Price Auction, The acquisition of such designation in the auction buyer.

If the Market Value (NP) or the price of the Transaction (HT), which became NPOP unknown or lower than NJOPO UN, then the basis of the imposition of tax used is SVTO United Nations (Article 87 paragraph (3) of Act No. 28 of 2009 on Local Taxes and Retribution.

NPOPTKP is Earned Value Taxable Tax Object is not that a certain amount of NPOP are not taxed. Provisions NPOPTKP regulated in Article 87 paragraph (4) and (5) of Act No. 28 Of 2009 on Regional Taxes and Levies (Act PDRD), which reads: "The magnitude of Value Acquisition Tax Object No Tax is set at a low of Rp60,000,000.00 (sixty million rupiahs) for each taxpayer."

⁷ Rochmat Soemitro 1998 *Asas dan Dasar Perpajakan 2* Refika Aditama Bandung p. 14.

⁸ Economic News: *Majalah Ekonomi & Bisnis* Volume I Issues 9-17 (Jakarta: Torch SaranaUtama 1998) p. 69-71.

⁹ Chidir Ali *Hukum Pajak Elementer* (Bandung: Eresco 1993) p.24

2.3.Obstacles and Fighting in BPHTB Tax Administration on Sale and Purchase Transactions land and or building in Semarang

Barriers that occur in the field in the imposition BPHTB on buying and selling in Semarang is lack of socialization about the law's regulations applicable regulations about BPHTB to the public. Efforts made by PPAT in the face of the obstacles that exist in the field is to have appealed and an overview to the parties prior to the transfer of rights to land and or building so that the parties can even laymen know their obligation to pay taxes on the transfer of these rights.

Taxpayers in practice too often dishonest about him ever transaction in the same of or not. Because it relates to the value NPOPTKP. When taxpayers claimed the transaction have not been there, then when PPAT help to make payment BPHTB by filling out a form manually, verification was rejected by the Regional Revenue Agency. With the existence of the incident PPAT must work twice as must pay back BPHTB less pay, so slow down the process of signing the agreement of sale and the process behind the name. So to avoid this, it is recommended PPAT BPHTB online, filling out forms that are now provided by the Regional Revenue Agency Semarang. By using the online system, NPOPTKP automatically correct taxpayer.

3. Closing

3.1. Conclusion

Based on the discussion that has been described previously, it can be concluded as follows:

- That PPAT roles and responsibilities in voting BPHTB significant because it related to land transactions that is PPAT will sign the authentic act after BPHTB is paid by the taxpayer. Land Agreement Official / Notaries only can sign the agreement of transfer of rights to land and or building after the Taxpayer submit proof of payment of taxes. PPAT also role is to inform the tax payment obligation to the taxpayer including helping BPHTB calculating the taxpayer, as well as instrumental PPAT provide monthly reports on a agreement to the Office of the Regional Revenue Agency. That PPAT in effecting tax revenue, can help the parties to make payment of taxes owed. This is also done to accelerate the process of signing the agreement.
- BPHTB in actual use selfassessment system, the taxpayer is required to calculate the amount of pajak, paying the tax owed itself in accordance with the tax regulations in force, for simplicity and provide convenience for taxpayers, the tax rate is set at 5% (five percent) , However, for legal certainty, When the transaction value or NPOP unknown or lower than SVTO, the tax base is the UN SVTO. So the amount of tax payable is reduced NPOPTKP UN SVTO [set out in Article 7 (5) Semarang city regional regulation number 2 of 2011 regarding the duty of acquisition of land and buildings (BPHTB), and then multiplied by 5%.
- Constraints faced by PPAT in tax revenue from the sector mengefektikkan transfer of rights to land and / construction going on in the field is the lack of socialization of BPHTB to the public. Efforts made by PPAT in the face of the obstacles that exist in the field is to have appealed and an overview to the parties prior to the transfer of rights to land and or building so that the parties can even laymen know their obligation to pay taxes on the transfer of these rights.

3.2. Suggestion

- Before signing the agreement must be paid BPHTB its rules violation of Article 91 paragraph (1) and (2) will be charged administrative penalty of Rp 7.500.000, - (seven million five hundred thousand rupiah). Law enforcement should have been through the provision of Taxation sanctions against PPAT should be able to meet the provisions of the ban before the signing of the agreement.
- It should have to continue to be disseminated about BPHTB so that people better understand the terms of taxation, especially BPHTB so it can calculate yourself the amount of BPHTB he had to pay.
- In order to improve BPHTB should be increased cooperation with relevant parties in the implementation of BPHTB collection.

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