

Implementation Final Income Tax Payment Transfer of Land and Building Based on Government Regulation No. 34 of 2016 on Sustainable PT.Citra Lestari Propertindo in The District of Cirebon

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Abstract. The purpose of this study was to identify and analyze the implementation of the final income tax payments on acquisition of land and buildings based on Act No.34 of 2016 government regulation on Sustainable PT.Citra Lestari Propertindo in Cirebon regency, akibat hukum for PPAT which have signed but not yet received evidence AJB PPH Final validation by the study used KPP Pratama. Metode is sociological juridical nature of this research using descriptive analysis, type and sources of data used are data primer obtained by interviews, data retrieval and data sekunder obtained from the law books, Regulations. Based on research and discussion can concluded that PPAT in running position Has Violated the signing of AJB first, in fact have not met the requirements of signing one of them has not received evidence PPH Final validation of KPP Pratama because PT.CLP having problems is the lack of complementary requirement form an attachment validation, causing delays in the issuance of evidence of validation, therefore AJB who first signed by PPAT without evidence PPH Final validation result is void due to the unlaw of KUHPdt 1869. Law impact is the provision of sanctions which will apply to the PPAT under Article 6 paragraph (1) of the 2017 No.112 of 2017 ATR KEPMEN Code, IPPAT.

Keyword: Payment PPH Final; Assignment Land and buildings; PT.Citra Lestari Propertindo.

1. Introduction

In countries of law and all matters related to the burden of the country should be established by the constitution / basic RI of 1945. As in Indonesia taxation as stipulated in Article 23 paragraph (2) Constitution of 1945. Tax revenue is the state sector to meet the needs of its citizens , The emergence of the tax will not be separated from society. This is understandable because of the tax held to meet the collective needs (the public), or of public interest.³ There are several things that need to be considered in the preparation of the Law on taxes, namely:⁴

- Tax collection is done by the state based on the law shall be guaranteed the smoothness;
- Legal guarantees for the taxpayer to be treated in general;
- The law will be maintained guarantee confidentiality for the taxpayer.

Sustainable PT.Citra Lestari Propertindo is a company engaged in the contracting sector and simultaneously developer. As taxpayer legal entities in do sale of a plot of land and house building subsidy has an obligation to pay the seller's responsibility to pay taxes that PPH Final on acquisition of land and buildings, Paying Income Tax Final is generally done by yourself or with the help of the notary. Once payment is made, the obligation PT.CitraLestariPropertindo is PPH Final payment to validate Office of the STO.

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³Sri Y, Pudyamatko, 2008, *Pengantar Hukum Pajak*, Penerbit ANDI, Yogyakarta, p. 7.

⁴Thomas, Sumarsan, 2017, *Perpajakan Indonesia: Pedoman Perpajakan Yang Lengkap Berdasarkan Undang-Undang Terbaru*, Penerbit Indeks, Jakarta Barat, p.8.

In this case I see that On Sustainable PT.Citra Lestari Propertindo there is a problem associated PPAT that have already signed the AJB while the PPAT has not received proof of payment validation PPH Final issued by the LTO Cirebon PPAT. as a public official in performing his job as a deed, can not escape the obligation of tax administration directly confront the prospective taxpayers. PPAT has the authority stipulated in Article 3 (1) of Government Regulation No. 24 of 2006 on the Position Rules PPAT.⁵ But in this case although PPAT has the authority to make the authentic act but in a sign of AJB must first receive proof of payment validation Final PPH. In the absence of evidence of validation, PPAT not have the authority to sign the deed of sale so that it can be said PPAT who signed the deed of sale with the lack of evidence of validation is a violation of law. Therefore, PPAT has violated the provisions of Article 5 of the Director General of Taxation Number PER-18 / PJ / 2017 of the problems above we can see that the taxpayer does not carry out PT.Citra sustainable Propertindo PPH Final Payment Implementation Transfer of Land and Building in accordance with the procedure set out in article 3 of Government Regulation No. 34 Of 2016 Begins on the background of the above, then do some research and compile them in an article for the journal, entitled "Implementation of the Final Income Tax Payment Transfer of Rights to Land and Building based on Government Regulation No. 34 of 2016 On Sustainable PT.Citra Lestari Propertindo In Cirebon District". The formulation of the problem in this study as follows: 1) How is the Implementation of Income Tax Payment of Final Transfer of Land and Buildings Based on Government Regulation No. 34 of 2016 at PT. Citra Lestari Propertindo in Cirebon? 2) How Effects for PPAT who had signed the deed of sale but not yet received proof of PPH final validation by the STO?.

Research Methods

The method used in this research is a juridical approach Sociologist, using the methods of science and the legal basis, namely Laws applicable in this case refers to Government Regulation No. 34 of 2016 which was then based on the reality of the facts on the ground related the problem On Sustainable PT.Citra Lestari Propertindo will be discussed in this journal article. The nature of this research is descriptive analysis, means that this study aims to describe accurately and detail based on the facts that occurred in the field. Types and sources of data used primary data in the form of original data obtained from the field in the form of original documents of evidence validating the final income tax payments of sustainable PT.Citra Lestari Propertindo and secondary data is data obtained from the research literature that consists of primary legal materials, legal materials secondary and tertiary legal materials.

2. Results And Discussion

2.1 Implementation of the Final Income Tax Payment Transfer of Land and Buildings Based on Government Regulation No. 34 of 2016 at PT. Citra Lestari Propertindo In Cirebon

Transfer of income tax with respect to the land and the building has been subject to final income tax based on Government Regulation No. 34 of 2016 regarding Income Tax on

⁵ Mustofa, 2014, *Tuntutan Pembuatan Akta-Akta PPAT Dilegkapi dengan UUPA, UUHT, UU BPHTB, Peraturan tentang Jabatan PPAT, PPh, Pendaftaran Tanah, Masa Berlaku SKMHT untuk Kredit-Kredit Tertentu, Laporan Bulanan PPAT, Blanko-Blanko Akta PPAT dan Pedoman Pengisiannya, contoh akta PPAT berdasarkan Perkaban nomor 8 tahun 2012*, Cetakan Ketiga, Karya Media, Yogyakarta, p.5

Transfer of Rights to land and buildings. In Article 1 of the regulation states that the income derived by the individual or entity from the transfer of land and buildings Income tax payable.⁶ In this paper will discuss the implementation of PPH final payment on acquisition of land and buildings based on Government Regulation No. 34 of 2016 on Sustainable PT.Citra Lestari Propertindo, As taxpayer PT.Citra sustainable legal entity in implementing the obligations Propertindo PPH final payment on acquisition of land and building tax rate sebesar 1% of the transaction value and selling price of land and buildings as stipulated by Article 2 paragraph (1) b of Government Regulation No. 34 of 2016, and also based on Article 2 (2) d of Government Regulation number 34 in 2016.⁷

Sustainable PT.Citra Lestari Propertindo as legal entities that earn income from the transfer of land and the building itself is obliged to pay income tax payable to the bank or post office before the deed, decisions, treaties, agreements or treatise on auction on acquisition of land and / or building signed by an authorized officer, who as stipulated in article 3, paragraph (1) of Government Regulation No. 34 of 2016.⁸ In the implementation of PPH Final payment transfer of rights to land and buildings were carried taxpayer legal entities, namely PT. Citra Lestari Propertindo, where there are discrepancies in the payment of Income Tax Final with Article 3 (5) of Government Regulation No. 34 of 2016 and also experience difficulties in validate the Tax Payment Income finals as more specifically stipulated in Article 4, paragraph (3) of Regulation Director General of Taxation Number PER18 / RT / 2007.

According to Mrs. Suherni⁹, As Director of PT. Citra Lestari Propertindo domiciled in the district of Cirebon West Java province, said that the company's sustainable PT.Citra Lestari Propertindo in fact been carrying out its obligation to deposit Final payment of income tax, but in this case run into an obstacle while conveying the Application Research evidence deposit liabilities PPH compliance validation final to STO Cirebon, because the company in validating proof of payment of income tax finals took their lack of complete requirements annex a form provided by the STO Cirebon in the form of a statement of transfer of rights to land and buildings are filled completely and stamp and signed by both parties and the requirements of the UN SPPT copy of last year.

So that the requirements of the letter of application research evidence of validation of the payment of final income tax has not been met, then the STO Cirebon return the petition of research evidence validating the performance of obligations depositing Final Income Tax Taxpayer legal entity by issuing a Notice of Request research is not yet complete no later than 3 working days from the date of permohonan received research. Taxpayer legal entities may submit a request letter back research evidence of the fulfillment of obligations income tax payment after completing the lack of requirements to STO Cirebon, which as already stipulated in Article 4 paragraph (5) of Regulation Director General of Taxation Number PER18 / RT / 2007. So PT. Citra Lestari Propertindo experiencing a problem related PPAT that have already signed the deed of sale in front of the party, while at the time the PPAT has not received proof of payment validation Final Income Tax issued by the STO Cirebon.¹⁰ Therefore it is the issuance of evidence of tax validation has been

⁶Andrian Sutedi, 2009, *Peralihan Hak Atas Tanah dan Pendaftarannya*, Sinar Grafika, Jakarta, p. 21.

⁷ Muhammad, Rusjidi, 2007, *Ketentuan Umum Dan Tata Cara Perpajakan*, Edisi Keempat, indeks, Jakarta, p. 31

⁸ Herlien Budiono, 2013, *Dasar Teknik Pembuatan Akta Notaris*, Cetakan Pertama, Citra Aditya Bakti, Bandung, p. 40.

⁹ Personal interview to Mother Suherni, as the main director of sustainable PT.Citra Lestari Propertindo in Cirebon regency on 12 november 2018 at 10:30 am.

¹⁰ *Ibid*, p. 29.

delayed, because of the legal entity taxpayer who has not completed the Research Application for the taxpayer must return to complete the requirements that previously unfulfilled in the Application for the proposed research. Supposedly PPAT as the competent authority may only sign the deed on the transfer of rights to land and buildings when her evidenced by private persons or legal entities who receive income from the transfer of land and buildings that have been carried depositing income tax payable evidenced by submitting a photocopy of the Tax Payment petition final income and evidence of validation studies published by the STO.

2.2 Effects for PPAT who had signed the deed of sale but not yet received proof of PPH final validation by the STO

PPAT As public officials are given the authority to make the deeds authentic in legal acts concerning certain land rights. PPAT authority under Article 3 Paragraph (1) The Head of BPN Regulation No. 1 of 2006, states:

"That PPAT has the authority to make the land deed is authentic act on all legal acts concerning rights to land and property rights on apartment units located in the area of work."

PPAT fundamental duty under Article 2 of Regulation of the National Land Agency Number 1, 2006, states:¹¹

"That PPAT fundamental duty to implement part of land registration activities with a deed as evidence has implemented certain legal actions regarding land rights or Top Properties Flats Unit which will be the basis for the registration of land registration data changes caused by the legal acts."

In connection with the duties and authority of PPAT assist the Chief of the Land Office in the performance of activities of land registration to make the deeds that will be the basis of the data change registration of land, and in accordance with the position as Acting General PPAT, then a deed made by standing as an authentic deed.¹² In this case I see On Sustainable PT.Citra Lestari Propertindo there is a problem associated PPAT that have already signed AJB While PPAT party has not received proof of payment validation PPH Final issued by the LTO Cirebon. On the implementation of a deed done by PPAT there is little difference that the tax administration, which only require proof PPAT PPH Final payment only and have not done the research to the validation of the PPH payment on STO, in performing the validation is not an obligation of PPAT. Therefore, PPAT has violated the provisions of Article 5 of the Director General of Taxation Number PER-18 / PJ / 2017.¹³ Namely the legal consequences for PPAT PPAT administration of sanctions if proven to have violated the first to sign the deed of sale but not yet fulfilled the requirements for signature one of them has not received evidence of validation of final income tax by the tax office pratama associated sanctions sanctions under the Code provisions IPPAT. Sanctions are governed by Article 6 paragraph (1) Decision of the Minister of Agrarian and Spatial Number 112 of 2017 on the Code IPPAT. Therefore, the Sale and Purchase Agreements are null and void, due to legal defects in the deed of sale as set based on KUHPdt 1869.

¹¹ PERKABAN No. 01 of 2006

¹²Habib Adjie, 2009, *Meneropong Khazanah Notaris dan PPAT Indonesia (Kumpulan Tulisan Tentang Notaris dan PPAT)*. Cetakan pertama, PT Citra Aditya Bakti, Bandung, p.34.

¹³Pieter E. Latumeten, "Notary Unauthorized Acts That Make Being Authority PPAT According to PP 37 of 1998". Renvoi (May 2005).

According to the father of Andi Sudrajat¹⁴, As Officer Sub Section part income tax deduction and collection of the Tax Office Pratama two Cirebon, states that in case the existence of a breach PPAT the first sign AJB but has not received proof of PPH final validation of the Directorate General of Taxation is only reported to the professional organizations. So that sanctions will be imposed on PPAT in the violation are sanctions regulations related professions. If proved correct PPAT has been violated then the sanction is governed by Article 6, paragraph (1) Decision of the Minister of Agrarian and Spatial Number 112 of 2017 on the Code IPPAT states that:¹⁵ For PPAT member who violates the code of conduct it may be liable to:

- Monition
- Warning
- Suspensions (Temporary Dismissal)
- Onzetting (Termination of membership IPPAT)
- Dishonorable discharge from membership IPPAT.

According to Mrs. Suherni¹⁶, As Director of PT. Citra Lestari Propertindo stated that in fact in reiterated Letter validation of proof of payment of PPH Final Transfer of Land and Building Tax Office Pratama Cirebon, by officers substance ministry PPH does not examine in detail the attachment in the form of a copy of the AJB are however only check documents other validation, so in this case STO Cirebon not report complaints of violations of the Code of Conduct PPAT All IPPAT Organization Cirebon regency. In addition, the seller and the buyer did not report complaints to the Honorary Council IPPAT Cirebon area dikarekanakan ignorance on the PPAT violations. According to the author analyzes that PPAT violating empirically tesebut not explicitly sanctioned by the regional board and the Honorary Council IPPAT Cirebon regency, because the seller is PT.Citra Lestari Propertindo nor the buyer does not know the offense PPAT then no reports of complaints to the MKD Cirebon, so in this case PPAT supervision of committing violations of the Code still less supervision and less noticed by MPD IPPAT Cirebon as the Agency for enforcing the Code IPPAT.

3. Closing

3.1 Conclusion

Based on the results of research and discussion that has the writer suggested in the previous chapter it can be concluded as follows:

- Implementation of Income Tax Payment of Final Assignment Ayas Land and Buildings Based on Government Regulation No. 34 Of 2016 On Sustainable PT.Citra Lestari Propertindo, stating that the PT. Citra Lestari Propertindo there is a problem that has been associated PPAT AJB first sign in front of the party, while at the time the PPAT has not received proof of payment validation Final PPH issued by STO Cirebon. The issuance of the tax overdue validation evidence issued by the STO Cirebon due Taxpayer PT. Citra Lestari Propertindo not meet the requirements and complete the Application for the proposed research. PPAT in running position Has Violated the signing of AJB, the signing of AJB fact has not fulfilled the requirements signatories of one of them has not received evidence of validation PPH Final of STO So AJB who first signed by PPAT without any evidence of validation PPH Final result in the deed of sale has

¹⁴ Personal interview to Mr Andi Sudrajat, Sub Section Officers As part of the income tax deduction and collection of the Tax Office Pratama two Cirebon on 19 november 2018 at 11:40 am.

¹⁵ Decree of the Minister of Agrarian and Spatial Number 112 of 2017 on the Code IPPAT

¹⁶ Personal interview to Mrs.Suherni, as the main director of sustainable PT.Citra Lestari Propertindo in Cirebon regency in 12 November 2018 at 10:30 am.

become null and void.

- Effects for PPAT who have signed AJB but have not received proof of validation PPH Final by STO, as a result of the law is in the form of sanctions to be imposed on the PPAT as the competent authority if it has signed the deed of sale but not yet received proof of validation of STO are sanctions related provisions of the Code sanctions under IPPAT. Sanctions are governed by Article 6 paragraph (1) Decision of the Minister of Agrarian and Spatial Number 112 of 2017 on the Code IPPAT. Therefore, for the AJB become null and void, because of their disability law as set based on KUHPdt 1869.

3.2 Suggestion

Based on the conclusions that have been the writer explained above, the authors provide suggestions as follows:

- In order PT.Citra Lestari Propertindo taxpayer as a legal entity in implementing the Final tax payment on the transfer of rights to land and buildings should understand and know the tax laws so that the legislation can be implemented in accordance with the purposes and objectives.
- In order PPAT should be more cautious carry out his position in a signatory AJB one requirement already received proof of payment PPH Final and evidence of validation PPH Final of STO So AJB be authentic deeds, omissions PPAT will result in positions PPAT it and PPAT should be held accountable by the parties.

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