

The Juridical Study of Tax Obligations on Transfer of Land Rights Based on Grants

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Abstract. *This writing aims to find out and analyze the implementation of the transfer of land rights based on grants, tax obligations on the transfer of land rights based on grants, and legal certainty on tax obligations on the transfer of land rights based on grants in Klaten Regency. The approach method used is juridical sociology/legal sociology, namely a research approach that studies the influence of society on law, the extent to which the symptoms that exist in society can influence law and vice versa and departs from the paradigm of empirical science. The results of the study show that the implementation of the transfer of ownership rights to land due to grants must be carried out in a formal legal manner made by the Land Deed Making Officer. Prior to enrolling in grants. The applicant is required to meet the specified conditions. Registration for the transfer of rights at the Land Office can begin with the applicant arriving with the complete requirements at Counter II. The tax obligation for transferring land rights based on grants in Klaten Regency is based on the BPHTB Law which regulates tax objects. Article 2 of the BPHTB Law that becomes the object of BPHTB is the acquisition of land and/or building rights, where grants are included in the object of BPHTB. Legal certainty regarding tax obligations for the transfer of land rights based on grants in Klaten Regency has been determined in statutory regulations, namely in Act No. 1 of 2022, Act No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights (BPHTB).*

Keywords: Grant; Obligation; Tax.

1. Introduction

Land as a part of the state element, becomes a very important part for the welfare of the nation. In this regard, the State has the duty and authority to outline values in an effort to organize a just and welfare-minded land structure,

as follows:¹

1. all land rights have a social function;
2. ownership and control of land that exceeds the limit is not permitted;
3. the land must be worked actively by the owner and prevent extortion;
4. business in the agrarian sector may not be monopoly;
5. guarantee the interests of economically weak groups, and
6. for the common good.

Protection of landowners who regulate ownership, transfer and allotment of land in a fair and comprehensive manner and to be able to realize the noble ideals of the Indonesian nation, as stated in the preamble of the 1945 Constitution and to be able to realize the mandate of Article 33 paragraph (3) of the Law The 1945 Constitution which reads:

"Earth, water and the natural resources contained therein are controlled by the state and used as much as possible for the prosperity of the people".

Land is a primary interest that is needed by everyone. The land is used to support life, both as a base for building a residence, as an ownership asset, and as capital to set up a business. Act No. 5 of 1960 concerning Basic Agrarian Regulations (UUPA) is a law that regulates land and the legal basis for land ownership in Indonesia.²The purpose of enacting the UUPA is in the General Explanation of the UUPA, namely:

- a. Laying the foundations for drafting the National Agrarian Law which will be a tool to bring prosperity, happiness and justice to the state and the people, especially the peasantry in the framework of a just and prosperous society;
- b. Laying the foundations for establishing unity and simplicity in the Land Law;
- c. Laying the foundations to provide legal certainty regarding land rights for the people as a whole.

¹JW. Muliawan, 2009, Granting Property Rights for Residential Houses, Smart Pustaka Publisher, Jakarta, p. 84.

²Budi Harsono, 2005, Indonesian Agrarian Law, History of the Formation of the UUPA, Contents and Implementation, Djatangan, Jakarta, p. 31

Based on the objectives of the third point, it can be seen that one of the objectives of the UUPA is to provide legal certainty regarding tenure rights over existing land. Article 4 paragraph (1) UUPA states:

"On the basis of the state's right to control over land as referred to in Article 2, it is determined that there are various kinds of rights to the surface of the earth, called land, which can be given to and owned by people either alone or jointly with other people and other entities".

Boedi Harsono stated that what is meant by land tenure rights is a series of authorities, obligations, and/or prohibitions for the right holders to do something about their land.³

Land rights currently in force in Indonesia are one of the matters regulated in the Agrarian Law and are based on the existence of customary law. That land is a very valuable and important asset at this time and many problems arise and originate from land rights.⁴

The transfer of land rights can be transferred by way of inheritance and by transferring rights in accordance with applicable legal provisions.⁵ Inheritance in the form of land rights must comply with several applicable regulations. To guarantee legal certainty, the transfer of land rights must be carried out by land registration in accordance with Article 19 of the UUPA. If one pays attention to the provisions regarding land registration relating to inheritance regulated in Article 42 of Government Regulation Number 24 of 1997 concerning Land Registration in conjunction with Article 112 of the Regulation of the State Minister for Agrarian Affairs/Head of the National Land Agency Number 3 of 1997 concerning Provisions for Implementing Government Regulation Number 24 of 1997 regarding Land Registration, states that if the granted rights are certain, then the registration of the transfer of rights is carried out at the request of the recipient of the grant, and if the rights granted are not yet certain.⁶

Transactions of transfer of ownership rights to land and buildings due to the grant are made before the PPAT in order to guarantee legal certainty of the transfer of rights to land and buildings. The PPAT in carrying out its position must

³Santoso, Land Rights, 2017, Management Rights, and Property Rights to Flats Units, Grasindo, Jakarta, p. 33

⁴Ngadino, 2016, General Provisions for Making and Completing Deeds, PGRI University Semarang Press, Semarang, p. 47

⁵I Gusti Ayu Putu Oka Cahyaning Mustika Sari, et al, "Transfer of Land Rights Based on Will Grants by Executors of the Will", Scientific Journal, 2018, p. 2

⁶Ronal Ravianto and Amin Purnawan, "The Role of Officials Making Land Deeds (PPAT) in Collecting Fees for Acquisition of Land and Building Rights (BPHTB) with a Self Assessment System Approach", Journal of Deeds, Vol. 4 No. 4, December 2017, p. 568

provide an explanation regarding the deed of transfer of rights and the obligations that must be fulfilled by the parties, including showing the original letter of payment of taxes owed accordingly, namely Income Tax and Fees for Acquisition of Land and/or Building Rights. The BPHTB tax deposit is the authority of non-PPAT taxpayers, but PPAT can deposit BPHTB taxes as a person trusted by their customers. PPAT indirectly reduces the workload of the tax authorities to help calculate the amount of BPHTB tax owed,

Legal protection and certainty must be provided in a balanced way to the entire community, because it is social order that is the goal of creating the law itself.⁷The law not only regulates the relationship that occurs between humans and other humans but also regulates the relationship between humans who have died and the assets they have left behind, which in this case is regulated in inheritance law. Due to the existence of various ethnic, ethnic and cultural groups in Indonesia, this has resulted in legal pluralism (applicability of various types of law). This inheritance can be carried out based on Customary Inheritance Law, Islamic Inheritance Law or based on Dutch colonial Inheritance Law which is regulated in the Burgerlijk Wetboek (Book of Civil Law).⁸For Indonesian citizens of European (Dutch) and Chinese Foreign East descent, the Civil Code is still the main source of law in resolving inheritance problems, while for Indonesian citizens who are Muslim, it is the compilation of Islamic law that will be used as the main source of law in settlements. However, regarding what legal basis will be used by someone in the inheritance system, it depends on the will and agreement of the heirs of the heir.

Giving through a testament or will is called a testamentary grant (*legaat*)⁹, then in Article 957 of the Civil Code, it is regulated regarding testamentary grants (*legaat*) which in its provisions states that:

A testamentary grant is a special will, whereby the person who bequeaths to someone or more gives some of his goods of a certain type, such as all movable or immovable objects, or gives usufructuary rights over all or part of his inheritance. .¹⁰

A testamentary grant (*legaat*) is not the same as a grant (*schenking*) because a grant is a gift made free of charge during the life of the grantor and the grant will be effective from the date the grant is made, whereas for a testamentary grant

⁷Sudikno Mertokusumo and A. Pitlo, 1993, Chapters on Legal Findings, Citra Aditya Bakti, Bandung, p. 1-2.

⁸R. Soetojo Prawirohamidjojo, 2005, Codification of Inheritance Law, Airlangga University Press, Surabaya, p. 32

⁹J. Satrio, 1992, Inheritance Law, Citra Aditya Bakti, Bandung, p. 197.

¹⁰R. Subekti, R. tjitrosudibio, 1985, Civil Code, with the addition of the Agrarian Law and Marriage Law, PT. Pradnya Paramita, Jakarta, p. 251

the implementation will only be effective after the grantor dies, and based on Article 959 of the Civil Code, each of those who receive a bequest grant must make a bill for the handover of the donated object to the heirs or beneficiaries, who are required to hand it over.¹¹ However, the beneficiary of the grant or called the legatee does not have the right to replace the heir, he only has the right to charge the heirs for the will to be carried out.¹² In other words, a testamentary grant is not a way to obtain property rights, because the recipient of the grant must hand over certain items by handover or transfer of name. By carrying out the process of transferring names, the recipient of the will become a tax subject to the acquisition of rights due to the will grant.

2. Research Methods

This research method uses a sociological juridical approach. Sociological juridical research is legal research that is carried out by examining how reactions and interactions occur because often legal expectations are different from the reality that occurs in society, or it can be called the gap between *Das Sein* (facts/reality) and *Das Sollen* (norms/expectations). . The specification of this research is descriptive analysis, namely research that aims to provide an overview of the problems that occur in connection with the use of applicable laws and regulations. Data sources and data collection methods use primary data obtained by interviewing informants who are considered to understand the research topic and secondary data obtained by reviewing the literature related to the research topic. The data that has been obtained is analyzed qualitatively which is described in a quality manner in the form of sentences that are coherent, orderly, logical, and do not overlap so as to facilitate understanding of the results of the analysis.

3. Results and Discussion

3.1. Implementation of Transfer of Land Rights Based on Grants in Klaten Regency

According to the provisions contained in article 1667 of the Civil Code which reads:

“Grants can only be about objects that already exist. If the grant includes objects that will only be available in the future, then only regarding that the grant is cancelled.

¹¹Ibid.

¹²Effendi Perjuanganin, 2008, *Inheritance Law*, PT. Raja Grafindo Persada, Jakarta, p.78

The provisions contained in the article above, it can be seen that the grant agreement is an object that already exists, both in the form of movable objects and immovable objects. This is the object of the grant that will be given from the giver to the recipient. The implementation of the transfer of ownership rights in the Village has also fulfilled the meaning of the object of the grant itself. And in this case it is more about movable objects, namely deed of grants and certificates of land rights.

The subject of the grant must be an adult so that he can carry out legal actions on his own because he has full rights and obligations, but in this case if the legal subject of the grantee is a person who is still underage who is legally incapable of carrying out legal actions so that in carrying out Legal actions must be represented or accompanied by a guardian. If there is no guardian, legal actions taken by minors are deemed to have never existed as explained in Article 1676 of the Civil Code which reads "everyone is allowed to give and receive something as a gift except for those who are declared incapable by law".¹³

The granting procedures carried out by Klaten Regency can be said to be running according to the procedures and procedures for granting. Because grants given from parents to children are gifts in the form of gifts and these gifts can be said to be sufficient in accordance with Article 1865 of the Civil Code which reads:

"Based on Article 1685 of the Civil Code, grants to minors who are under parental authority must be received by the person exercising parental authority. Grants to minors who are under guardianship or capable persons, must be received by the guardian or guardian, for which this must be authorized by the District Court.

The implementation of the transfer of property rights through grants did not cause major problems. However, from the implementation of the transfer of ownership rights through grants in Klaten Regency, the main factor that can be said is the community's economic factor. Because the cost of transferring land rights is considered by the community to be expensive, especially if the grantor grants land rights over IDR

Community awareness is currently very helpful to the Village, district and Land Offices in terms of transferring rights to private land, in seeking legal awareness and ownership status with the aim of preventing land disputes in the future, even though the transition costs are expensive and time consuming.

¹³Riska Dwi Lestari, "Transition of Land Ownership Rights through Grants (Study in Gunungsari District)", *Journal of Scientific Work*, p. 6

Collection of Land and Building Rights Acquisition Fees (BPHTB) based on the transfer of land and building rights due to a testamentary grant is carried out in accordance with the provisions contained in Act No. 20 of 2000 concerning Amendments to Act No. 21 of 2000 1997 concerning Fees for Acquisition of Land and Building Rights. In Article 2 paragraph (2) in number 4 of Act No. 20 of 2000 concerning Amendment to Act No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights it is stated that a testamentary grant is included in the tax object as a result of acquiring land rights and buildings. With these provisions,

The implementation of grants carried out by the community either by verbal agreement or underhand agreement can be said to be valid because the agreement has been carried out concretely or in a real way, meaning that there is a real action regarding the granting of a material right, the object of the grant is land and it is carried out clearly meaning this grant was made before the PPAT who authorized and witnessed.

Before carrying out the payment of the Land and Building Rights Acquisition Fee for the testamentary grant received, here are several stages that must be passed by the taxpayer which the author groups based on the author's own opinion, these stages are:

a. Stage When Taxes Payable

Article 9 paragraph (1) letter i of the BPHTB Law states that the time when tax is payable on the acquisition of land and/or building rights for testament grants is from the date the person concerned registers the transfer of his rights to the Land Office.

Based on the description of Article 9 paragraph (1) letter i, it can be seen that when the recipient of the grant registers for the transfer of his rights over the assets from the grant he receives to the Land Office, then at that time he already has the obligation to pay the Land and Building Rights Acquisition Fees from transfer of the rights. Furthermore, in Article 9 paragraph (2) of Act No. 20 of 2000 concerning Amendments to Act No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights, it is explained that: the tax payable must be paid at the time the acquisition of the right as referred to in paragraph (1). In Article 9 paragraph (3) of the same Law it is also explained that the place where the tax is owed is the territory of the Regency, City or Province which includes the location of land and or buildings.

b. Calculation Stage The amount of Land and Building Rights Acquisition Fees that must be paid and the method of calculation

After knowing about the tax debt that has arisen, namely Land and Building Rights Acquisition Fees by registering the transfer of rights over the grant assets received, then of course you want to know how much tax debt has arisen and how to calculate it. Because as previously explained, the collection of tax on Land and Building Rights Acquisition Fees is carried out by self-assessment, namely the taxpayer who calculates and pays it himself the amount of tax to be paid, without having to wait for a tax assessment letter to be issued first.

c. Calculation of the Amount of Land and Building Rights Acquisition Fees that must be paid

Calculating the amount of tax payable for the acquisition of land and building rights, it can be guided by the provisions in Act No. 21 of 1997 concerning Land and Building Rights Acquisition Fees as amended by Act No. 20 of 2000, in Article 5 which reads: the tax rate is set at 5% (five percent), and Government Regulation Number 111 of 2000 concerning the Imposition of Fees for Acquisition of Land and Building Rights Due to Inheritance and Willing Grants along with explanations. Where in Article 2 of Government Regulation Number 111 of 2000 concerning the Imposition of Fees for the Acquisition of Land and Building Rights Due to Inheritance and Testamentary Grants it is stated,

The following are the steps in calculating Land and Building Rights Acquisition Fees obtained from testamentary grants, based on research:

1) Determination of grant assets

The first step taken is the determination of the testamentary grant assets obtained by the beneficiary of the will, the determination is made through a testamentary grant deed drawn up before the Land Deed Making Officer (PPAT). Based on the grant deed, the grantee registers for the transfer of his rights to the local Land Office.

2) Determination of the tax acquisition value of the grant assets

After the testamentary grant deed is signed, it means that the object of the Land and Building Rights Acquisition Fee obtained from the will also becomes clear. In order to calculate the tax payable, it must first determine the value of the acquisition of the tax object from the testamentary grant obtained.

3) Determination of the non-taxable tax object value of the grant assets

Provisions regarding the value of taxable objects are not subject to tax. Land and building rights acquisition fees from testamentary grant assets are regulated in Act No. 20 of 2000 concerning Amendments to Act No. 21 of 1997 concerning

Fees for Acquisition of Land and Building Rights, namely in Article 7 which reads: The value of Non-Taxable Tax Objects (NOPTKP) is determined regionally at most IDR60,000,000.00 (sixty million rupiah), except in the case of obtaining rights due to inheritance, or testamentary grants received by individuals who are still in family relationship by blood in a straight line of descent one degree up or one degree down with the bequest giver, including husband/wife, the Value of Non-Taxable Tax Objects is determined regionally at most IDR300,000,000.00 (three hundred million rupiahs) .

4) Calculation of the amount of BPHTB from grants must be paid

The amount of the obligation for Land and Building Rights Acquisition Fees to be paid is regulated in Act No. 21 of 1997 concerning Land and Building Rights Acquisition Fees as amended by Act No. 20 of 2000, in Article 5 which reads: tax rates set at 5% (five percent). Thus the amount of Land and Building Rights Acquisition Fees from Grants that must be paid is 5% (five percent) of the acquisition value of the tax objects from the Grant assets reduced by the value of the non-taxable objects from the Grant assets.

d. BPHTB payment stage

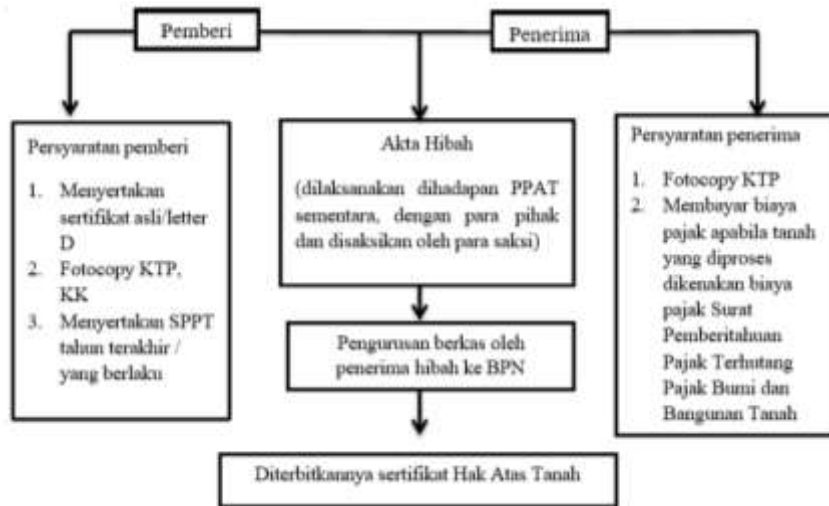
At this stage, the taxpayer only needs to come to the Tax Service Office (KPP) whose area covers where the land and or building is located. At the tax office, the taxpayer fills out the BPHTB form that has been provided by entering the calculation as explained above, then making a deposit to the tax treasury which can be done at the Tax Office or at the Bank. Both tax payments made through the Bank or at the Tax Office require approval/Validation by the tax office for deposits that have been made.

After all the former have been fulfilled by all parties, the parties appear before the Provisional PPAT and carry out the transfer of land rights which will be made into a deed and signed before the PPAT witnessed by the parties and attended by 2 witnesses, namely the local village head and 1 witness from the District .¹⁴

A maximum period of 3 days is given to wait for the readiness of the required files. After the parties have completed all the files and have made an agreement before the Provisional PPAT, the Temporary PPAT will return the files to the party that made the transfer of land rights, especially grants. So then you have to go through clear procedures and requirements to the Klaten Land Office.

¹⁴Interview with Dwi Pramono, SH, M.Kn, Notary & PPAT in Klaten, on 14 July 2021

In the following, the author describes in chart form regarding the



implementation of the transfer of land rights through grants:

Picture1. Process Chart for Transfer of Land Rights through Grants

The implementation of the transfer of land rights due to grants can also be rejected if there are errors in the file. This was disclosed by Mr. Dwi Pramono he said "We reject the documents giving and receiving the transfer because the land being transferred does not belong to the person who transferred the land but was transferred by another person and was given instructions so that the transfer of the land must be carried out by the party who has the right to the land, this is done so that there will be no disputes in the future."¹⁵

The procedures for implementing the Transfer of Land Rights due to Grants organized by the Klaten District Land Office with reference to the Attachment to the Decree of the Head of the National Land Agency Number 1 of 2005 concerning Standard Operating Procedures for Land Management and Services (SPOPP), namely:

1. The applicant comes to Counter II (file reception) with files/documents
2. The Counter II officer receives and checks the completeness of the applicant's files, makes an STTD (Document Receipt) and gives an SPS (Deposit Order), then submits the documents to Counter Officer III
3. The Counter Officer III receives the fee from the applicant according to the SPS and submits the receipt to the applicant, records it at DI 305 (filling list

¹⁵Interview with Dwi Pramono, SH, M.Kn, Notary & PPAT in Klaten, on 14 July 2021

regarding the list of advance payment receipts) then includes the number and DI 305, after that submits the document again to Counter Officer II

4. By Counter Officer II, the document was handed over to the Head of the Land Rights Data Maintenance Sub-Section and PPAT Development

5. The Head of Sub-Section for Maintenance of Land Rights Data and Development of PPAT then studies the document and makes a disposition. Where the disposition is submitted to the land book officer and certificate.

6. Officer of the land book and certificate, performs the following tasks:

a. Look for the land book in question

b. Record the existence of the transfer of rights in the land book and certificate.

After that, the documents were returned to the Head of Sub-Section for Land Rights Data Maintenance and PPAT Development.

1. The Head of the Sub-Section for Land Rights Data Maintenance and PPAT Guidance makes corrections, after being declared complete, then gives the initials of the transitional notes on the land book and certificate concerned. After that, the land book documents and certificates were forwarded to the Head of the Land Legal Relations Section.

2. The Head of the Land Legal Relations Section makes corrections and initials the transfer notes on the land book and certificate, then returns them to the bookkeeping officer.

3. The Head of the Land Office corrects and signs the transfer note as well as stamps the Land Office on the land nuuk and certificate. Then it is returned to the bookkeeper

4. The bookkeeper makes an opening at DI 208 (List of Questionnaire of Completion of Land Registration Work). After that, provide information to Counter II officers (Document Reception) to cross out DI 305. That the certificate has been processed and handed over to Counter IV officers (Product Delivery).

5. At Counter IV the officer then records DI 305 A (List of Delivery of Work Results) and submits a certificate to the applicant.

According to the author, the process of transferring ownership rights to land due to grants and registration in Klaten Regency is in accordance with the procedures

regulated by the Agrarian Regulations and the applicable law, but it is unfortunate that the time required for the process of registering ownership rights to land at the Land Office Klaten Regency is far from the expected expectations. This could have an impact on the community's intention to take care of land registration at the Klaten District Land Office because it takes too long to wait for the process.

3.2. Tax Obligations for Transfer of Land Rights Based on Grants in Klaten Regency

The transfer of land rights through grants is included in the tax object. Therefore, someone who transfers land rights through a grant still has tax obligations as determined by law.

Collection of Land and Building Rights Acquisition Fees, including from this grant, is carried out through self-assessment, namely a tax collection system that gives authority, trust, and responsibility to taxpayers to calculate, calculate, pay and report the amount of tax to be paid by themselves. This is in accordance with the provisions in Article 10 of Act No. 20 of 2000 concerning Amendments to Act No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights which reads:

Taxpayers are obliged to pay the tax payable without basing it on the existence of a tax assessment letter.

This explanation is further clarified in the elucidation of Article 10 of Act No. 20 of 2000 concerning Amendments to Act No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights which reads:

The collection system for Land and Building Rights Acquisition Fees is a self-assessment, in which the taxpayer is entrusted with calculating and paying the tax owed himself by using the Land and Building Rights Acquisition Fee Deposit Letter (SSB) and reporting it without basing it on the issuance of a tax assessment letter.

Based on the information above, it can be seen that in this case the taxpayer is entrusted with calculating the amount of the Land and Building Rights Acquisition Fee that must be paid as a result of the acquisition of land and building rights originating from a grant.

The grant deed made by PPAT contains: Title of deed and Grant deed number, Day and Date of making the deed, Name and Appointment Number along with PPAT Office Address, Complete personal data of grantor such as KTP (written as FIRST PARTY), Complete personal data of grant recipient such as KTP (written as

SECOND PARTY), PPAT statement that the parties have confronted and explained if the first party will grant land to the second party in front of the PPAT, Land certificate (including: land deed number, date and number of measurement letter, land area, Identification Number Land Sector (NIB), Land and Building Tax Payable Tax Return (SPPT PBB), Tax Object Number (NOP)), Land location, The use of land and the statement that the grant also includes everything that exists or will exist in the future which, according to its nature and designation or according to law, is an immovable object that will be referred to as the object of the grant. The conditions contained in the articles basically regulate this matter. - matters related to the transfer of rights in the agrarian regulations approved by the parties, then a statement that the grant deed was made before the parties and witnesses, the identity of the witness according to the KTP, signature and thumbprint by the first party, the second party, the witness, PPAT and printed 2 times to be stored at the PPAT office and submitted to the Head of the Klaten District Land Office. The conditions contained in the articles basically regulate matters related to the transfer of rights in the agrarian regulations agreed by the parties, then a statement that the grant deed was made before the parties and witnesses, the identity of the witness is in accordance with the KTP, Signature Signature and thumbprint by the First Party, Second Party, witnesses, PPAT and printed 2 times to be kept at the PPAT office and submitted to the Head of the Klaten District Land Office. PPAT and printed 2 times to be stored at the PPAT office and submitted to the Head of the Klaten Regency Land Office.

After checking the certificate and completing the requirements, the grantor is required to pay taxes in advance. The grantor will pay income tax (PPH) on the value of the land to be donated, but the value is relatively low, not as much as the sale and purchase tax. The amount of tax is calculated using a predetermined formula, namely:

$$\begin{aligned} &\text{Grant Giver} = \text{Income Tax (PPH)} \\ &\text{Transaction Value} \times 2.5\% \end{aligned}$$

As with the grantor, the recipient of the grant is also required to pay the BPHTB tax (Fee for Acquisition of Land and Building Rights), but a new BPHTB will be imposed if the value of a grant is above 60 million Rupiah. The tax calculation

$$\begin{aligned} &\text{Grant Recipient} = \text{BPHBTB} \\ &\text{Transaction Value} - 60 \text{ million} \times \\ &5\% \end{aligned}$$

formula used is:

If the recipient of the grant feels burdened, this BPHTB tax can ask for relief by submitting an SKB (Certificate of Exemption) by fulfilling the documents and conditions that have been set, then submitting it to the Klaten Regency Tax Extension and Consultation Service Office.

The PPAT will provide the numbering of the Grant deed made if there is an original certificate and taxes have been paid by the parties, then it is taken to the Klaten District Land Office, before entering the process of transferring rights at BPN, there is a ZNT (Land Value Zone) Calculation to find out how much the PNBP is (Non-Tax State Income) from the process of registering ownership rights to land due to the grant. After the PNBP is paid, all files are entered into one form and also a blank application for the transfer of rights from the PPAT and then registered at the Klaten Land Office.

The existence of laws and regulations that regulate the obligation to pay taxes on the transfer of land rights due to grants shows that the community obeys and obeys the law. This relates to theory of the rule of law which is a concept of state government based on law.

The obligation to pay taxes on the transfer of land rights based on grants is intended to obtain legal sovereignty. The concept of a rule of law is inseparable from its own pillar, namely the notion of the rule of law. This understanding is a teaching that says that the highest authority lies with law or there is no other power whatsoever, except law alone.

4. Conclusion

The implementation of the transfer of ownership rights to land due to grants must be carried out in a formal legal manner made by the Land Deed Making Officer. Before carrying out grant registration, the applicant is required to fulfill the specified conditions, namely completing an application form that is signed and sufficiently stamped, power of attorney if authorized, photocopies of the identities of the parties (KTP and KK of the giver and recipient of the grant), original certificate, deed grant and PPAT introduction, photocopy of SPPT PBB for the land, proof of payment of SSB/BPHTB and proof of SSP/PPH. Registration of the transfer of rights at the Land Office can be started by the applicant coming with the complete requirements to Counter II, The Counter II officer checks the completeness of the documents then makes an STTD (Document Receipt) and gives an SPS (Sector Order) then the applicant pays a fee according to the SPS and receives a printed STTD receipt as proof of taking the certificate. Then waiting for the process of working on the certificate, the certificate can be picked up at Counter IV. The tax obligation for transferring land rights based on grants in

Klaten Regency is based on the BPHTB Law which regulates tax objects. Article 2 of the BPHTB Law that becomes the object of BPHTB is the acquisition of land and/or building rights, where grants are included in the object of BPHTB. In collecting Land and Building Rights Acquisition Fees, including from this grant, it is carried out by self-assessment, namely a tax collection system that gives authority.

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- [2] Civil Code (KUHPerdata).
- [3] Act No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments
- [4] *Constitution* Number 28 of 2009 concerning Taxes
- [5] Act No. 28 of 2007 Concerning General Provisions and Tax Procedures (KUP)
- [6] Act No. 5 of 1960 concerning Agrarian Principles.