

## PPAT Responsibilities for Custody of BPHTB Payments in Karanganyar Regency

Nanik Aritasari

Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia,  
E-mail: [Nanikaritasari.std@unisula.ac.id](mailto:Nanikaritasari.std@unisula.ac.id)

**Abstract.** *Payment of BPHTB tax (Land and Building Rights Acquisition Fee) in Karanganyar is very open with the assistance of the PPAT (Land Deed Official) who is the recipient of the custody of BPHTB tax payments. The community entrusts BPHTB taxes to PPAT due to the lack of tax literacy related to the method of calculation and payment procedures. This phenomenon raises the question, what is the legal responsibility of a PPAT who receives BPHTB tax deposits. Then, what is the procedure for depositing BPHTB taxes with PPAT. This study is a normative-empirical legal research with descriptive analysis. This research has concluded that the deposit of BPHTB tax payments to PPAT does not yet have legality in statutory regulations or the code of ethics of the notarial profession. PPAT has legal responsibility for carrying out tax payment deposit procedures. Violations or negligence in the process of collecting, reporting or depositing BPHTB can result in criminal, civil, administrative or code of ethics sanctions against PPAT. The stages of the procedure for depositing BPHTB tax payments by PPAT in Karanganyar Regency are: (a) the Taxpayer (client) submits an application to the PPAT; (b) The taxpayer provides a power of attorney to the PPAT to entrust BPHTB tax payments; (c) PPAT performs BPHTB calculations based on information on selling and buying prices from the client; (d) Form filling and document checking as a condition for paying BPHTB taxes to the BKD Karanganyar; (e) BPHTB payments through mechanisms in online portals; (f) Payment verification; (g) PPAT makes a deed; (h) PPAT submits documents to BPN for certificate numbering.*

**Keywords:** *Accountability; BPHTB; Legal; PPAT.*

### 1. Introduction

One form of taxation in Indonesia is the Land and Building Rights Acquisition Tax (BPHTB), which is a tax imposed on the acquisition of land and/or building rights.

In the history of Indonesian taxation, the BPHTB tax has existed since the Dutch colonial era, namely the Transfer of Name Fee Ordination (Stbl. 1924 No, 291) which relates to the transfer of name tax on the transfer of fixed assets consisting of land and/or buildings. Then, with the enactment of Law No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights (BPHTB), Stbl. 1924 No, 291 and its amendments were declared no longer valid. Furthermore, Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions (PDRD) applies Article 2 paragraph (2) BPHTB tax is one type of tax managed by the Regency/City government<sup>1</sup>. BPHTB is a regional tax whose authority to collect does not lie with the Central Government but with the Regional Government. Article 95 paragraph (1) of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, states that taxes must be determined first by regional regulations. BPHTB tax collection will be in contact with various parties, including PPAT, Land Deed Making Officials (PPAT), Banks, the relevant Regional Government, Land Offices, and the Courts in order to support the implementation of tax collection obtained from BPHTB. These parties in implementing the BPHTB tax are related to each other. So, in practice various problems are often encountered.

PPAT is one of the officials who has a role in assisting the duties of the Regional Financial and Asset Management Revenue Service office to secure regional revenues from the tax sector. This is based on the contents of article 92 paragraph 1 of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies which states, "Land Deed/PPAT Officials can only sign a deed of transfer of rights to land and/or buildings after the taxpayer submits proof of tax payment" . PPAT plays a big role in this matter, because they are tasked with checking that BPHTB has been paid before making the deed.

PPAT also as a public official who serves the community, has a role to provide appeals to the public as taxpayers to complete BPHTB tax payments. This will later influence the process of making and drafting land deeds. PPAT must explain to his client about the deed he will make, for example in paying BPHTB taxes regarding the process and the necessary conditions. Based on Article 92 paragraph (1) of the Law on Regional Taxes and Regional Retribution (PDRD), PPAT can only sign the deed of sale and purchase of land and buildings after the taxpayer submits proof of tax payment. Consequences for the PPAT for violating

---

<sup>1</sup>Tania Mayshara Limbong, 2022. "Responsibility of PPAT for Fees for Acquisition of Land and Building Rights (BPHTB) in the Deed of Sale and Purchase of Land and Buildings in Medan City", *Journal of Scientific Research Law\_Jurnal*, No. 1, Vol. III, p. 58.

these provisions may be subject to administrative sanctions with a fine of IDR 7,500,000 (seven million five hundred thousand rupiah).

Karanganyar Regency is one of the areas with significant land and building transaction activities, the role of the PPAT in safekeeping BPHTB tax payments has major implications for the smooth running of the taxation system and regional income. However, in practice, the PPAT's involvement in the safekeeping of BPHTB tax payments is not necessarily carried out optimally. There are potential problems such as negligence in reporting and paying taxes, which can result in losses for the authorities and impact on regional financial management.

PPAT, which carries out the role of recipient of BPHTB tax deposits, this action does not have a valid legal basis from the professional code of ethics or statutory regulations. Because basically, paying BPHTB tax is the responsibility of the taxpayer, not PPAT. The PPAT profession is not only connected to professional standards and professional ethics, both of which are general guidelines, but also a positive relationship to great opportunities to take part in preventing deviations from professional duties.<sup>2</sup>. Bearing in mind that in carrying out his duties, a PPAT must pay attention to the behavior of a professional, namely: (1) Having good moral integrity; (2) Be honest with yourself; (3) Be aware of the limits of authority; (4) Do not give priority to money.

Implementation in the field, many people (clients) or taxpayers are not fully able to understand in detail how to calculate, how to pay BPHTB tax so that people take the initiative to entrust BPHTP tax to a PPAT while simultaneously carrying out their role as a trusted PPAT. Initial observations in Karanganyar Regency, PPAT has a big role in the implementation of BPHTB payments, namely by providing accurate information to taxpayers in optimizing BPHTB tax payments. By utilizing information on the actual price of buying and selling land from transactions, it is possible to pay BPHTB for land buying and selling in Karanganyar Regency in line with Karanganyar Regency Regional Regulation Number 23 of 2022. So that Karanganyar Regency's original regional income from the tax sector can be optimal. Therefore, this research aims to explore more deeply the responsibilities of PPAT in the custody of BPHTB tax payments in Karanganyar Regency. By analyzing the factors that influence PPAT involvement in the tax process, this research is expected to provide a more comprehensive understanding of the dynamics of the relationship between PPAT and BPHTB tax payments. It is hoped that the results of this research can provide recommendations and input for local governments and other related parties in optimizing the role of PPAT in

---

<sup>2</sup>EY Kanter, 2001, *Ethics of the Legal Profession*, Storia Graphic, Jakarta, p. 19.

maintaining compliance with tax obligations, as well as increasing regional income through more effective tax management.

## **2. Research Methods**

This research is a normative-empirical type of research, namely research that focuses on legal identification and research on legal effectiveness<sup>3</sup>. The normative approach refers to legal norms and rules in legislation, court decisions, and community legal norms. Then, it also involves the correlation of a rule with other rules in a unified point of view. The empirical approach is to look at legal aspects in social interactions in society for the process of identifying and clarifying problem findings or non-legal materials for the purposes of legal research or writing.<sup>4</sup>

## **3. Results and Discussion**

### **3.1. Procedures and Mechanisms for Depositing BPHTB Tax Payments to Land Deed Making Officials (PPAT) in Karanganyar Regency**

In this discussion, a comprehensive review of the procedures for depositing BPHTB taxes in Karanganyar Regency will be reviewed. We will explore the steps that must be followed, the requirements needed, and the roles of the various parties involved in the process. With a good understanding of this procedure, it is hoped that the community, business actors and professionals in Karanganyar Regency will be able to carry out land and building rights transfer transactions in full compliance with applicable regulations.

#### **3.1.1 Karanganyar Regency BPHTB Payments**

BPHTB tax payment procedures in Karanganyar Regency have been regulated in Karanganyar Regency Regulation Number 37 of 2022 concerning Guidelines for Collection, Management and Administration of BPHTB. In an effort to increase regional income as a means of increasing development. So tax payments in Karanganyar Regency are facilitated through the online regional tax service portal<sup>5</sup>. The portal can be accessed through an internet connection by visiting the

---

<sup>3</sup>Mukti Fajar and Yulianto Achmad, 2010, *Dualism of Normative and Empirical Legal Research*, Student Library, Yogyakarta, p. 153.

<sup>4</sup>Mukti Fajar, *Op. cit.*, p. 109

<sup>5</sup>Karanganyar BKD, 2020, *BPHTB Application Module for PPAT*, Karanganyar Regency Regional Finance Agency, Karanganyar, p. 3.

pageincome.karanganyarkab.go.id. On the portal there are various services including BPHTB taxes also available in it.

### 3.1.2 Safekeeping of BPHTB Tax Payments with PPAT

The current situation is that sometimes people are still unfamiliar with calculating BPHTP tax. On the other hand, someone's busy life also prevents them from completing land taxation matters with all the procedures, coupled with an online system that the public may not be able to access. In this case, the community (client) cannot be present in real time to resolve the matter. So the public needs the services of other parties in resolving BPHTB tax payment matters. So, taxpayers can use a power of attorney to appoint PPAT as the third party to carry out BPHTB calculations and payments.

The granting of power of attorney is an agreement by one person to give authority to another person, who receives it, to carry out an affair on his behalf<sup>6</sup>. The explanation of the word "consent" means giving authority according to the concept of agreement (last-geving), namely that there are conditions for the validity of an agreement and a fundamental legal basis, in this case the principle of freedom of contract, the principle of consensualism, and the principle of binding force, and applies to an agreement granting power of attorney. . Then, the sentence "in the name and on behalf of" has an explanation that in the agreement granting power of attorney, a representative always appears, which results in the last-geving provisions applying to the granting of power of attorney which gives rise to a representative (volmacht).<sup>7</sup> Furthermore, the sentence, "carrying out an affair" is explained as carrying out a legal action that gives rise to a legal consequence<sup>8</sup>.

Building construction thinking about the relationship that exists between PPAT and Taxpayers must be seen in the provisions of Article 1794 of the Civil Code, namely:

"The granting of power of attorney occurs free of charge, unless otherwise agreed. If in the latter case the salary is not explicitly determined, then the proxy

---

<sup>6</sup>Article 1792 Civil Code

<sup>7</sup>Pieter Latumeten, 2017. "Repositioning the Granting of Power in the Concept of Volmacht and Lastgeving Based on the Legal Ideals of Pancasila", Journal of Law and Development, No. 1, Vol, 47, p. 3.

<sup>8</sup>Ibid

may not ask for a salary that is more than that specified in Article 411 for the guardian."<sup>9</sup>.

The wage provisions will determine the legal relationship that exists between the taxpayer who entrusts the BPHTB payment with the PPAT. If there is no salary, the relationship that exists is just a one-sided agreement that places the obligation to carry out performance on the recipient of the power of attorney. However, if the opposite happens then there is a wage agreement and a reciprocal legal relationship arises where there is an obligation to fulfill the achievements of both parties.

When there is no wage agreement in the BPHTB tax deposit, then if the BPHTB tax deposit is deposited, it will not be deposited. PPAT will be indicated to have committed acts that violate the law<sup>10</sup>. If the BPHTB tax is not paid by the PPAT where there has been an agreement, the PPAT has committed a breach of contract. Default is a form of negligent act in fulfilling obligations in accordance with an agreed agreement.

In an agreement, it is usually agreed and regulated when someone must carry out their obligations, such as handing over goods or carrying out certain legal acts<sup>11</sup>. There are four forms of default (negligence) by a debtor (in this case the PPAT), namely: First, not doing what he is willing to do. Second, carrying out what he did not promise but not as he promised. Third, carry out what he promised but was late. Fourth, carrying out an act that according to the agreement cannot be carried out<sup>12</sup>. PPAT accepts safekeeping of BPHTB tax payments from taxpayers, acting in his capacity as an individual who is also a legal subject that can be burdened with rights and obligations, not in his position as a PPAT. BPHTB tax deposit from the taxpayer to the PPAT is carried out by granting a power of attorney, on this basis the PPAT acts legally to become a representative of the taxpayer in paying BPHTB taxes to the local BKD office.

The findings above are based on observations and interviews with a PPAT in Karanganyar who also assists his client in making BPHTB tax payments, namely Supriyanto, SH, M.Kn said:

---

<sup>9</sup>Muhammad Amaludin Riza, 2018. "Legal Protection for Buyers for Entrusting Fees for Acquisition of Land and Building Rights to Land Deed Officials", *Journal of Legal Communication*, Vol. 4, No. 2, p. 146.

<sup>10</sup>Munir Fuady, 2010, *Acts Against the Law: Contemporary Approach*, Citra Adhitya Bakti, Bandung, p. 43.

<sup>11</sup>Akhamd Budi Cahyono, 2010, *Getting to Know Civil Law*, Mass Advisor, p. 141.

<sup>12</sup>Subekti, 1998, *Contract Law*, Intermasa, Jakarta, p. 45.

"Apart from minimal literacy about BPHTB taxes, people don't want to be bothered with calculating and paying BPHTB taxes which are full of administrative procedures. That's why, they need the services of a PPAT to take care of all that by giving us a power of attorney as a PPAT as a third party."

Next, Supriyanto explained the procedures he carried out in assisting his clients in paying BPHTB taxes in Karanganyar Regency.

"First of all, I will calculate the estimated BPHTB payments that must be paid by the client (seller and buyer). Previously, the client had submitted an application for management of the transfer of land rights. Second, I guide the party making the transaction to fill out a form regarding the property transaction, buyer data, seller data, and details of the property in question. If the client wishes to deposit BPHTB tax payments, I request a power of attorney signed by the client. The next step, I checked the documents needed as a condition for paying BPHTB, then inputted data on the BKD application "Karanganyar Income", after the administration and tax values that I input were validated, a billing code was issued. Next, the Billing code is used to make BPHTB payments to PT Central Java Regional Development Bank "Bank Jateng" as the Bank appointed for receiving Regional Tax/BPHTB in Karanganyar Regency. After proof of BPHTB tax payment, I will continue to make the Deed of Sale and Purchase along with its completeness to be signed by the parties. "I submitted these documents to BPN for registration of the transfer of rights to the land."

Based on the findings above, the procedure for depositing BPHTB tax payments through PPAT in Karangnyar Regency is valid and legal. This is proven by PPAT carrying out one of its duties and authorities, namely providing education and counseling regarding accurate information to taxpayers regarding tax obligations that arise in buying and selling transactions. This is in line with the PPAT code of ethics Article 3 letter (h)<sup>13</sup>.

Then, taxpayers also trust PPAT to be entrusted with paying BPHTB taxes. This trust is manifested by a power of attorney from the taxpayer to PPAT. It needs to be understood that taxpayers must also be careful and first assess the character of a PPAT, whether the PPAT concerned can be trusted to exercise their powers properly. This is important, so that funds for BPHTB taxes can be deposited where they should be without fraud and embezzlement. So, using the elements of trust

---

<sup>13</sup>Code of Ethics for the Association of Land Deed Officials, Number: 112/KEP-4/IV/2017. Url: <https://yuridis.id/wp-content/uploads/2018/05/KODE-ETIK-PPAT.pdf>

in trust theory as explained in the theoretical framework, a client (taxpayer) can assess PPAT with the following indicators:

- a) *Integrity*, PPAT must have a good reputation in terms of truth and honesty. PPAT must ensure transparency and truth in the process of depositing BPHTB tax payments.
- b) *Competency*, PPAT must have adequate expertise and technical capabilities in handling the BPHTB tax payment deposit process. PPAT must fully understand the procedures and rules related to BPHTB tax payments.
- c) *Consistency*, PPAT must be consistent in its actions and words regarding the safekeeping of BPHTB tax payments. PPAT must be able to maintain consistency in handling the BPHTB tax custody process from time to time.
- d) *Loyalty*, PPAT must have loyalty towards the people who entrust it with the custody of BPHTB tax payments. PPAT must serve and protect the interests of the community in terms of depositing BPHTB tax payments.
- e) *Openness*, PPAT must be open and honest in communicating with the public regarding the BPHTB tax payment deposit process. PPAT must provide clear and accurate information to the public regarding BPHTB tax payments.

This is reinforced by the testimony of Sutardi (one of Supriyanto's PPAT clients), stating:

"I entrusted the BPHTB tax payment because I didn't know the details of the tax calculation and how to pay it. Plus now the online model, I don't really understand. So I gave power to Mr Supriyanto to take care of everything. Of course he knows better."

Referring to the explanation above, it can be described the stages of the procedure for depositing BPHTB tax payments to PPATs in Karanganyar Regency, as follows:

- (a) The taxpayer (client) submits an application for the management of the transfer of rights over land/building to the PPAT.
- (b) The taxpayer provides a power of attorney to the PPAT concerned to be entrusted with the BPHTB tax payment.
- (c) PPAT calculates BPHTB based on selling and buying price information from the client.



(d) Filling out the form and checking documents as a condition for paying BPHTB tax to BKD Karanganyar.

(e) Make BPHTB payments through the mechanism in the portal: <https://pendapatan.karanganyarkab.go.id/>

(f) Payment verification, PPAT ensures that BPHTB payments have been received correctly and the amount is as expected.

(g) Proof of payment comes out, then the PPAT makes a deed explaining the transfer of land/building rights.

(h) PPAT submits sale and purchase deed documents, seller-buyer data, proof of BPHTB payment, and other supporting documents to BPN for certificate registration purposes.

Kurniadi Maulato, S.Sos., M.Sc (Head of BKD Karanganyar) gave a brief technical overview of BPHTB tax payments as follows:

"To optimize regional income, since 2020 PPh and BPHTB tax payments can be made online by using the portal: <https://pendapatan.karanganyarkab.go.id/> to facilitate taxpayers. For example, for BPHTB taxes you can use the E-BPHTB feature. To take advantage of this facility, the guidelines and procedures can be seen in the BPHTB Application Module. The local PPAT will definitely provide services in paying this BPHTB tax, making it easier for the community."

### **3.2 Legal Consequences That Arise in the Custody of BPHTB with PPAT**

In particular, the service assigned to the PPAT is to make authentic deeds of legal actions regarding land rights or ownership rights to flat units. The legal actions referred to include: buying and selling, bartering, grants, entry into the company, distribution of joint rights, granting of building use rights/usage rights over privately owned land, granting of mortgage rights, granting of powers of imposing dependents<sup>14</sup>.

Based on the provisions above, PPAT's status in assisting its clients in remitting BPHTB taxes is part of PPAT's form of service to the public. Other sentences, or also called additional services, are a series of main services which are the duties and authorities. Until now, there has been no research or legality or prohibition

---

<sup>14</sup>Article 2 paragraph (2) PJPPAT Jo. Article 95 paragraph (1) of BON Regulation 3/1997 Jo. Article 2 paragraph (2) Perka BPN 1/2006

of the act of withholding BPHTB taxes at PPAT. Because basically this tax deposit habit originates from good faith between the client (taxpayer) and PPAT. Taxpayers are willing to pay BPHTB tax, then PPAT provides assistance to manage it on the basis of trust, efficiency and security. Therefore, these habits that have become entrenched in society also need to be regulated so that they have a clear legal umbrella and provide guaranteed legal protection for the parties concerned.

The empirical juridical approach in this study involves case studies, interviews with related parties, and analysis of real cases involving depositing BPHTB taxes with PPAT. These efforts are carried out in this thesis, to get a clear picture of the legal consequences that arise in the BPHTB tax deposit in Karanganyar Regency. Using Jan Michiel Otto's theory of legal certainty, the legal certainty of a PPAT receiving BPHTB tax deposit should at least have a legal certainty basis, namely: 1) There are clear, consistent and easily accessible rules regarding BPHTB tax deposit; 2) BPHTB tax deposits must have regulations approved by government agencies; 3) The public agrees to the BPHTB tax deposit regulations which are ratified by government agencies; 4) If there is a BPHTB tax deposit dispute, judicial judges apply the rules consistently; 5) Judicial decisions are concretely implemented.

BPHTB's tax deposit activities with PPAT will give rise to legal liability which will be borne by PPAT. A legitimate condition of authority is based on positive law, so ideally power is also based on positive law. This view is based on Hans Kelsen's theory of Stufenbau Theorie, namely the wettability of legal norms based on higher norms, so that in other words a legal norm must originate from basic norms.<sup>15</sup>. Notary Slamet Utomo, SH, M.Kn gave an explanation, namely:

"So far there have been no definite legal regulations regarding the deposit of BPHTB taxes with PPAT. In fact, as long as we help taxpayers deposit BPHTB taxes there are no warnings or sanctions. As long as the deposit is appropriate and PPAT doesn't abuse the tax, I think it's fine."

The act of a PPAT accepting safekeeping of BPHTB tax payments does not yet have legality or legal certainty governing this matter, it is only based on custom and is considered normal by the community. Habits are human actions that are permanent and carried out repeatedly over a long period of time. Then the community accepts it, so that actions that are contrary to these habits are

---

<sup>15</sup>Arifuddin, 2017. "Judicial Implications for Land Deed Officials Receiving Power of Attorney to Deposit Income Tax/Duty for Acquisition of Land and Building Rights from Mandatory Pakjak", Scientific Journal of Pancasila and Citizenship Education, Vol. 2, No. 1, p. 25.

categorized as a form of violation of the law, then legal habits arise which in interaction in society are referred to as law.<sup>16</sup> In the context of PPAT's act of accepting safekeeping of BPHTB tax payments from taxpayers, it has become a habit in Karanganyar Regency. PPAT who do not want to do so will not be convicted of violating the law. Likewise, PPAT wanting to do this is seen as normal by the community, especially for those who use PPAT services.

Safekeeping of BPHTB taxes with PPATs in Karanganyar Regency does not fulfill the theoretical legal certainty put forward by Jan Michiel Otto. Because the BPHTB tax deposit until today there has been no regulatory findings or regulations governing it, both in statutory regulations and the PPAT's code of ethics. The findings of the researchers, the BPHTB tax deposit activity at the PPAT is a habit of clients (the public) in order to have the convenience of taking care of the deed of land and building ownership. Furthermore, in BPHTB tax custody activities, a PPAT operates on the basis of the authority of its client.

The implementation of self-assessment in Indonesia allows taxpayers to calculate and pay BPHTB taxes. However, in BPHTB not all taxpayers understand the details of the calculations, coupled with the possibility that taxpayers' busy routines really complicate the situation. So, taxpayers can appoint PPAT as a third party to carry out calculations and entrust BPHTB taxes through the Taxpayer's power of attorney.

The community relies on the element of trust in giving power to PPAT to pay/remit their BPHTB taxes. Based on the researcher's interpretation of Robins and Judge's theory of trust, there are five dimensions of trust that the public uses to be able to trust and give power to PPAT. 1) Integrity: PPAT must have a good reputation in terms of truth and honesty. PPAT must ensure transparency and truth in the process of depositing BPHTB tax payments; 2) Competency: PPAT must have adequate expertise and technical capabilities in handling the BPHTB tax payment deposit process. PPAT must fully understand the procedures and rules related to BPHTB tax payments; 3) Consistency: PPAT must be consistent in their actions and words related to the safekeeping of BPHTB tax payments. PPAT must be able to maintain consistency in handling the BPHTB tax deposit process from time to time; 4) Loyalty: PPAT must have loyalty to the community who entrusts the safekeeping of BPHTB tax payments. PPAT must serve and protect the interests of the community in terms of depositing BPHTB tax payments; 5)

---

<sup>16</sup>Kansil, 1989, Introduction to Indonesian Law and Legal Administration, Balai Pustaka, Jakarta, p. 124.

Openness, PPAT must be open and honest in communicating with the public regarding the BPHTB tax payment deposit process.

Public trust in PPAT also has a quite positive contribution to the Karanganyar regional tax collection process. This is in line with the Head of Karanganyar Regency BKD, PPAT helps and supports increasing regional income in Karanganyar Regency. This is supported by increasing tax literacy among taxpayers.

"Land buying and selling transactions in Karanganyar are growing quite rapidly, so the chances of BPHTB appearing are also high. In this case, PPAT plays a role in assisting in processing BPHTB taxes with fast and reliable service. So that taxpayers are orderly and efficient in paying taxes. "As an impact, regional income has also increased little by little."

The juridical implications for PPAT receiving custody of BPHTB tax payments are: First, PPAT's action of depositing BPHTB tax under the authority of the Taxpayer is valid and legal. Because this requirement is based on custom and the community does not object. As long as there are no legal regulations to legalize this act, as long as this habit will continue. Even though the legal guarantee is dubious, as long as it doesn't cause harm, it's considered okay. Second, if PPAT commits an unlawful act within the scope of civil law relating to the payment of BPHTB tax, then PPAT is responsible for the client's losses with proof first. Third, PPAT is responsible if it commits acts of default or negligence.

Furthermore, in signing the deed of transfer of land rights, the PPAT must first ensure that the taxpayer has paid local taxes. BPHTB tax is a form of regional tax, so PPAT can only sign the deed after the client (taxpayer) has paid the tax.<sup>17</sup> With regard to the payment of BPHTB taxes, it is not the role and duties and obligations of the PPAT. Payment of BPHTB tax is an obligation of the taxpayer, namely the party that will acquire the land/building rights. This is as stated in Law No. 28 of 2009 concerning Regional Taxes and Regional Levies.

"Taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors who have tax rights and obligations in accordance with the provisions of regional tax laws and regulations"<sup>18</sup>.The role of PPAT in paying taxes is only limited to informing taxpayers to make tax payments so that the sale and purchase deed can be executed. In reality, the public (taxpayers) entrust BPHTB

---

<sup>17</sup>Karanganyar Regent Regulation No. 5 of 2022 concerning Amendments to Karanganyar Regent Regulation No. 112 of 2020 concerning Guidelines for the Collection, Management and Administration of Land Rights Acquisition Fees.

<sup>18</sup>Article 1 number (45) Law No. 28 of 2009 concerning Regional Taxes and Regional Levies

tax payments by giving power of attorney to PPAT. These actions give rise to legal relations that are regulated and recognized by law<sup>19</sup>. This legal relationship is related to taxes, which ultimately gives rise to certain legal consequences in the realm of state financial law.

The BPHTB tax deposit has led to the emergence of a legal relationship between the taxpayer as the party that authorizes a third party (PPAT) to pay (deposit) the BPHTB tax money. When power of attorney is granted, tax responsibilities and obligations remain with the Taxpayer. The recipient of the power of attorney is only limited to exercising his power for and on behalf of the Taxpayer in paying BPHTB tax<sup>20</sup>. Thus, in BPHTB tax payment activities carried out by taxpayers with third parties that do not give rise to legal relations between third parties for the State, which is represented by the tax administration. Legal consequences remain tied to taxpayers whose rights and obligations are directly to the regional government. If there is a tax debt, the local government has the right to make a bill for the people concerned, namely the taxpayers themselves<sup>21</sup>.

Legal consequences for the PPAT will arise if there is a violation of laws and regulations or the code of ethics. For example, if a PPAT falsifies proof of BPHTB payment, misappropriates BPHTB taxes, and other unlawful acts. The PPAT who commits these violations will bear criminal, civil, administrative responsibility, as well as the PPAT's code of ethics. Thus, the PPAT who has received BPHTB tax deposit must immediately deposit the payment, if there is a problem with the payment, the PPAT must take responsibility for the problems that occur. Therefore, in carrying out their duties and authorities in public service, they must uphold and respect the professional Code of Ethics and their oath in office.

#### **4. Conclusion**

Procedures for depositing BPHTB tax payments in Karanganyar include submitting an application by the Taxpayer to PPAT, calculating BPHTB by PPAT, filling out forms and checking documents, payment through the official portal, verification of payment by PPAT, and making a deed of transfer of rights. However, there is a void in the legality of this custody in the PPAT regulations and code of ethics. However, this practice has been accepted in society and PPAT acts as a deposit recipient with the authority of the Taxpayer. Although tax responsibility remains

---

<sup>19</sup>Marwan, 2003, Introduction to Legal Studies, Ghalia Indonesia, Bogor, p. 39.

<sup>20</sup>Azalia Delicia Dumanauw, 2023. "Legal Relationships That Arise in the Deposit of Land Sale and Purchase Tax Money to Land Deed Officials", *Jurnal Kertha Semaya*, Vol. 11, no. 8, p. 1843.

<sup>21</sup>Gunawan Widjaja and Kartini Muljadi, 2017, *Legal Series on Engagements Born from Laws*, Raja Grafindo, Jakarta, p. 81.

with the taxpayer, PPAT has the obligation to carry out procedures correctly and in accordance with applicable regulations. Violations in the tax collection and reporting process can result in legal sanctions against PPAT.

## 5. References

- Akhamd Budi Cahyono, 2010, *Mengenal Hukum Perdata*, Pembimbing Masa,
- Ali Zainuddin, 1983, *Metode Penelitian Hukum*, Ghalia Indonesia, Jakarta,
- Arifuddin, 2017. "Implikasi Yuridis Terhadap Pejabat Pembuat Akta Tanah Penerima Kuasa Menyetor Uang Pajak Penghasilan/Bea Perolehan Hak Atas Tanah Dan Bangunan Dari Wajib Pajak", *Jurnal Ilmiah Pendidikan Pancasila dan Kewarganegaraan*, Vol. 2, No. 1,
- Azalia Delicia Dumanauw, 2023."Hubungan Hukum Yang Timbul Dalam Penitipan Uang Pajak Jual Beli Tanah Kepada Pejabat Pembuat Akta Tanah", *Jurnal Kertha Semaya*, Vol. 11, No. 8,
- Bambang Sunggono, 1997, *Metodelogi Penelitian Hukum*, Raja Grafindo Persada, Jakarta,
- BKD Karanganyar, 2020, Modul Aplikasi BPHTB Untuk PPAT, Badan Keuangan Daerah Kabupaten Karanganyar, Karanganyar,
- E.Y. Kanter, 2001, *Etika Profesi Hukum*, Storia Grafika, Jakarta,
- Gunawan Widjaja dan Kartini Muljadi, 2017, *Seri Hukum Perikatan-Perikatan Yang Lahir Dari Undang-Undang*, Raja Grafindo, Jakarta,
- Kansil, 1989, *Pengantar Ilmu Hukum dan Tata Hukum Indonesia*, Balai Pustaka, Jakarta,
- Kode Etik Ikatan Pejabat Pembuat Akta Tanah, Nomor: 112/KEP-4/IV/2017. Url: <https://yuridis.id/wp-content/uploads/2018/05/KODE-ETIK-PPAT.pdf>
- Marwan, 2003, *Pengantar Ilmu Hukum*, Ghalia Indonesia, Bogor,
- Muhammad Amaludin Riza, 2018."Perlindungan Hukum Terhadap Pembeli Atas Titipan Bea Perolehan Hak Atas Tanah Dan Bangunan Kepada Pejabat Pembuat Akta Tanah", *Jurnal Komunikasi Hukum*, Vol. 4, No. 2,
- Mukti Fajar dan Achmad Yulianto, *Dualisme Penelitian Hukum Normatif dan Empiris*, Yogyakarta, Pustaka Pelajar,
- Mukti Fajar dan Yulianto Achmad, 2010, *Dualisme Penelitian Hukum Normatif dan Empiris*, Pustaka Pelajar, Yogyakarta,
- Munir Fuady, 2010, *Perbuatan Melawan Hukum: Pendekatan Kontemporer*, Citra Adhitya Bakti, Bandung,
- Pater Mahmud Marzuki, 2014, *Penelitian Hukum*, Kencana, Jakarta, hal. 60.

Pieter Latumeten, 2017. "Reposisi Pemberian Kuasa Dalam Konsep Volmacht dan Lastgeving Berdasarkan Cita Hukum Pancasila", *Jurnal Hukum dan Pembangunan*, No. 1, Vol, 47.

Soerjono Soekanto dan Sri Mamudji, 2006, *Penelitian Hukum Normatif: Suatu Tinjauan Singkat*, Raja Grafindo Persada, Jakarta,

Subekti, 1998, *Hukum Perjanjian*, Intermasa, Jakarta,

Tania Mayshara Limbong, 2022. "Tanggung Jawab PPAT Atas Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Pada Akta Jual Beli Tanah dan Bangunan di Kota Medan", *Jurnal Penelitian Ilmiah Law\_Jurnal*, No. 1, Vol. III,