

Synergy between Land Deed Officials and the Regional Revenue Agency of Samarinda City Regarding Determination of Land and Building Sale and Purchase Transaction Values in Samarinda City

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Abstract. *This research aims to examine and analyze the form of synergy between PPAT and the Samarinda City Bapenda Office regarding determining the value of land and building sale and purchase transactions in Samarinda City and examine and analyze the obstacles and constraints that occur in the process of implementing BPHTB collection and determination regarding sale and purchase transactions at the Office. Bapenda Kota Samarinda This research is empirical legal research, namely legal research carried out by conducting field research by looking at and observing what happens in the field, the application of these regulations in practice in society. The results of the research explain that the Land Deed Making Officer (PPAT) is obliged to ask the parties the correctness of the BPHTB tax payment, if the parties as taxpayers cannot submit proof of BPHTB tax payment, because the taxpayer does not know the BPHTB tax and does not know how to calculate the BPHTB payment. , then the Land Deed Drafting Officer (PPAT) has the authority to assist taxpayers in calculating, assist taxpayers in carrying out BPHTB Verification, and supervise BPHTB tax payments made by the taxpayer*

Keywords: *Acquisition; Building; Land; Rights; Synergy.*

1. Introduction

The Republic of Indonesia as a state of law based on Pancasila and the 1945 Constitution of the Republic of Indonesia guarantees certainty, order, and legal protection for every citizen. To guarantee certainty, order, and legal protection, authentic written evidence is needed regarding acts, agreements, determinations, and legal events made before or by authorized officials.¹ This also applies to the transfer of land rights.

Land Deed Making Officer (PPAT) is a public official who has been given authority by laws and regulations to make authentic deeds. As in Article 1 number 1 of the Regulation of the Head of the National Land Agency Number 1 of 2006 concerning Provisions for the Implementation of Government Regulation Number 37 of 1998 concerning the Regulation of the Position of Land Deed Making Officer (hereinafter referred to as Perkaban Number 1 of 2006), states, "PPAT is a public official who is given the authority to make authentic deeds regarding certain legal acts regarding

land rights or Ownership Rights of Apartment Units".

In carrying out the duties and positions of PPAT, in addition to having to submit to and comply with laws and regulations, local regulations, and codes of ethics, they must also pay attention to principles, one of which is the principle of caution. PPAT must be able to truly know the parties and ensure the truth of the transaction value of the object of the transfer of rights that will be stated in the form of an authentic deed so that there are no errors in recognizing and carrying out their duties in terms of making the deed. In addition to the role and authority in terms of making authentic deeds related to the transfer of land rights, PPAT also plays a major role because they are tasked with checking and ensuring that Income Tax (PPH) has been paid from income due to the transfer of land rights and Land and Building Acquisition Fees (BPHTB). Before making the deed, PPAT is required to check the conformity of the certificate with the data in the land book at the Land Office. Based on the provisions of Article 2 paragraph (2) of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, BPHTB is a regional tax, but in the law there is no clear definition.

Regarding BPHTB, it is only mentioned in Article 1 number 41 that Land and Building Acquisition Fee is a tax on the acquisition of land and/or building rights. In connection with the inclusion of Land and Building Acquisition Fee into the regional tax category, the collection of BPHTB is no longer the authority of the central government, but rather the authority of the regional government, so that its implementation in each region will be regulated by the respective regional regulations.

District/City Governments throughout Indonesia have officially obtained the authority to collect Land and Building Acquisition Tax (BPHTB) and have increased the source of Regional Original Income (PAD) because its payment is determined as one of the types of regional taxes that are the authority of the district/city government. To obtain a relatively fairer land price, the value contained in the Land Value Zone (ZNT) product of the National Land Agency (BPN) can be used. This ZNT is interpreted as an area that describes the relatively more equal land value of a group of land plots within it, the boundaries of which are imaginary or real according to land use and have differences in value between one and another based on comparative analysis of market prices and costs. Although there are still some weaknesses, the ZNT product of the BPN can be used in determining the amount of compensation in land acquisition for development.

The use of ZNT as a reference is possible to provide a sense of justice for land owners, considering that the price set by ZNT is much higher than the price stated in NJOP. BPHTB collection is carried out by means of Self Assessment. Self Assessment is a taxation system in which the initiative to fulfill tax obligations lies with the taxpayer. With the principle of Self Assessment adopted in this country, the socialization of each new regulation must be carried out optimally. This is because there are still many taxpayers who do not understand how to calculate and pay taxes, while in this Self Assessment principle, taxpayers must play an active role, calculate the taxes that must be paid themselves and then pay tax. The basis of the Self Assessment System is regulated in Article 12 of Law Number 28 of 2007 concerning General Provisions and Tax Procedures, namely that every Taxpayer pays the tax owed in accordance

with the provisions of the Tax Law without relying on the existence of a Tax Assessment Letter.

Public awareness to pay taxes in the self-assessment system is a very important factor, but there are still many taxpayers who tend to avoid taxes, evade taxes and even neglect their obligations to pay taxes to reduce their burden. The possibility of irregularities in the implementation of tax payments and calculations is very large. In practice, the one who calculates the amount of tax to be paid and makes the payment is the PPAT, not the Taxpayer, who is authorized by the Taxpayer to the PPAT through a Power of Attorney. To be able to increase tax revenue is not easy, because the self-assessment system implemented in Indonesia still has many weaknesses. One of them is that it is very dependent on the honesty of the taxpayer. If the taxpayer is not honest, it is not easy for tax officers to calculate the tax owed so that it is correct. The determination of the price in the BPHTB verification stipulated in the Regional Regulation is based on the Transaction Price or the Taxable Value of the Land and Building Tax Object (NJOP PBB). The provisions of Article 5 of the BPHTB Regional Regulation stipulate that the basis for imposing BPHTB verification is set at a maximum of 5% (five percent) of the amount of the tax rate set. According to the author's observations, there are often differences of opinion between Taxpayers and the Regional Revenue Agency (Bapenda) of Samarinda City and the Land Deed Making Officer (PPAT) in the Samarinda City work area regarding the BPHTB Verification value. In Article 4 number (2) of the BPHTB Regional Regulation it is clear that the Tax Object Acquisition Value (NPOP) in BPHTB is the transaction price and in reality in the field, Bapenda has its own value determination which often does not match the transaction price of the parties, even though the sale and purchase agreement for land and/or buildings made by the parties is carried out based on the principle of freedom of contract, where the agreement applies as a law for the parties who make it and must be respected by all parties including Bapenda of Samarinda City. This also leads to Bapenda of Samarinda City often rejecting the sale and purchase price that has been agreed upon by the parties. The sale and purchase price made in the BPHTB verification form is the agreed price between the seller and the buyer which does not conflict with any applicable regulations, and there are still doubts from

Bapenda to accept the price agreed upon by the seller and buyer in the process of transferring rights to land and buildings, as well as the active role of PPAT who makes payments (payment authority) for BPHTB, also adds to the distrust of the government institution to accept the price stated in the BPHTB form as the original price of the sale and purchase transaction.

2. Research Methods

This research is classified as empirical legal research, namely legal research conducted by conducting field research by observing and observing what happens in the field, the application of these regulations in practice in society.⁶ Empirical legal research according to Soerjono Soekanto, consists of research on identification (unwritten), and research on the effectiveness of the law. If empirical research measures certain laws and regulations regarding their effectiveness, then the operational definitions can be taken from these laws and regulations.⁷

3. Results and Discussion

3.1. Synergy between PPAT and Samarinda City Bapenda Office Regarding Determination of Land and Building Sale and Purchase Transaction Value in Samarinda City

The responsibility of the Land Deed Making Officer (PPAT) as a government partner is very heavy, because in addition to the products produced being products that have legal consequences, PPAT is also obliged to secure state revenues in the legal field, namely BPHTB Tax and PPH Tax. The role of PPAT in Samarinda City is closely related to BPHTB tax, in fact it is also full of various interests, these interests come from the Land Deed Making Officer (PPAT) itself and the community who carry out the process of changing the name of the certificate or others which result in the burden of paying BPHTB tax, such as changing the name of the certificate due to the buying and selling process. According to several respondents of the Land Deed Making Officer (PPAT) concerning the collection of BPHTB tax in Samarinda City, the following facts were found, that the Land Deed Making Officer (PPAT) in tax collection activities BPHTB in Samarinda City has a very important role, so the mission of intensifying BPHTB collection, especially in Samarinda City, cannot be separated from the active role of the Land Deed Making Officer (PPAT).

The role of the Land Deed Making Officer (PPAT) as an official authorized to make land deeds as one of the requirements for registering the transfer of land rights due to sale and purchase is very important. Because before the signing of the sale and purchase deed by the parties, the Land Deed Making Officer (PPAT) must first request proof of tax payment, namely Buyer's Tax (BPHTB) and Seller's Tax (Final Income Tax), this is in accordance with the provisions of Article 91 paragraph 1 of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions.

In practice, many people or prospective taxpayers are unaware of the obligation to pay taxes due to the transfer of land and/or building rights, as well as the mechanism for calculating and paying BPHTB taxes. So in terms of calculating and even paying BPHTB, the role of the Land Deed Official (PPAT) is very much needed by prospective taxpayers. Due to the lack of information and understanding of law and taxes by the community, the Land Deed Official (PPAT) is required to help provide information about taxes, especially BPHTB taxes. At this stage, the Land Deed Official (PPAT) must be able to provide a clear picture of the forms of taxes that will be imposed on the parties in each land transfer transaction such as the buying and selling process, the seller and the buyer each have obligations in terms of paying taxes. For the seller, Income Tax (PPH) is borne as a consequence of the income he obtains on the basis of the transfer of his rights, while the buyer is required to pay BPHTB tax from the rights he obtains.

The Land Deed Making Officer (PPAT) has the task of being a legal consultant, in this case also including a tax consultant, namely being required to provide counseling on the imposition and calculation of taxes clearly to taxpayers who will pay taxes, especially BPHTB taxes. Therefore, all legal materials on taxation must be conveyed by the Land Deed Making Officer (PPAT) to the legal subjects who are also taxpayers. Tax imposition BPHTB is not only due to the land sale and purchase process, but also various transfers of rights to land and other buildings, such as:

1. Buy and sell;
2. Exchange;
3. Grant;
4. Testamentary Grant;
5. Inheritance;
6. Entry into a corporation or other legal entity;
7. Separation of rights resulting in transfer;
8. Appointment of buyer in auction;
9. Implementation of a judge's decision which has permanent legal force;
10. Business merger;
11. Merger of businesses;
12. Business expansion; or
13. Present.

The basis for imposing tax is the Acquisition Value of the Taxable Object, as regulated in Article 6 Paragraph (2) of Law Number 20 of 2000, namely:

1. Buying and selling is the transaction price;
2. Trade-in is market value;
3. The grant is market value;
4. The testamentary gift is market value;
5. Inheritance is market value;
6. Income in a corporation or other legal entity is at market value;
7. The separation of rights that results in transfer is market value;
8. The transfer of rights due to the implementation of a judge's decision which has permanent legal force is the market value;
9. The granting of new rights to land as a continuation of the release of rights is the market value;
10. The granting of new rights to land beyond the release of rights is market value;
11. The business combination is market value;
12. The merger of the businesses is the market value;
13. Business expansion is market value;
14. Prizes are market value;
15. The designation of the buyer in an auction is the transaction price listed in the

Auction Minutes.

The Taxable Object Acquisition Value in the buying and selling process is the transaction price or the actual buying and selling price, if it is unknown or lower than the Taxable Object Sales Value, then the basis used in imposing BPHTB tax in the year of acquisition is the Land and Building Taxable Object Sales Value. The Land Deed Making Officer (PPAT) in assisting and explaining the calculation of BPHTB tax, then the taxpayer must complete several requirements that will be used as the basis for calculating BPHTB Tax, these requirements include:

1. Photocopy of Buyer's ID card;
2. Photocopy of Buyer's Family Card;
3. Certificate;
4. Current Year SPPT;
5. Purchase and Sale Transaction Receipt;
6. Letter of Sale and Purchase under hand;
7. Land Location Photo.

Land Deed Making Officers (PPAT) in assisting taxpayers in calculating the BPHTB tax that must be paid require several files, such as:

1. Buyer's KTP and KK, used to see how many times the transfer of rights has been carried out within a period of 1 (one) year;
2. Certificate, used to see the area, location and status of the land;
3. Current Year SPPT, used to see the land value in the current year;
4. Purchase and Sale Transaction Receipt, used to prove the taxpayer's statement regarding the purchase and sale price;
5. Private Sale and Purchase Agreement, used as proof of the actual sale and purchase transaction value;
6. Land Location Photo, used to see the condition of the land that will be registered for BPHTB verification.

The imposition or collection of BPHTB tax is regulated in Law Number 21 of 1997 and has been amended by Law Number 20 of 2000 concerning Land and Building Acquisition Fee (BPHTB), BPHTB is a Regional Tax, namely a tax collected by the Regional Government, and used to finance the household of each region, which contains

explanation regarding BPHTB, including NPOPTKP and the rates determined for BPHTB, namely the amount of the Non-Taxable Tax Object Acquisition Value is set at IDR 60,000,000 (sixty million rupiah) for each Taxpayer, in accordance with Article 7 Paragraph 1 of Law Number 20 of 2000 concerning Land and Building Acquisition Fee (BPHTB), namely: "The Non-Taxable Tax Object Acquisition Value is set regionally at a maximum of IDR 60,000,000.00 (sixty million rupiah), except in the case of the

acquisition of rights due to inheritance, or testamentary grants received by individuals who are still in a blood relationship in a straight line one degree up or one degree down with the grantor of the testamentary grant, including husband/wife, the Non-Taxable Tax Object Acquisition Value is set regionally at a maximum of IDR. 300,000,000.00 (three hundred million rupiah)", the BPHTB rate is set at 5% (five percent).⁹

In the acquisition of rights due to sale and purchase, the Taxable Object Acquisition Value is the transaction price or sale and purchase price, therefore the tax subject must disclose the sale and purchase transaction data in real terms from the actual transaction value, how to calculate BPHTB due to sale and purchase transactions: 10

$$\text{BPHTB} = (\text{NPOP} - \text{NPOPTKP}) \times 5\%$$

Calculation example:

Mr. Bahar on October 16, 2021 purchased land and buildings with a transaction price of Rp. 150,000,000,-. It is known that the NPOPTKP set in Samarinda City where the taxable object is located is Rp. 60,000,000,-. The BPHTB tax rate imposed on Samarinda City is 5%. So the BPHTB tax that must be paid by Mr. Bahar as a taxpayer:

Taxable Object Acquisition Value	:	
Rp. 150,000,000,- Taxable Object Acquisition Value Not Subject to Tax	:	
: Rp. 60,000,000,-		
Taxable Object Acquisition Value	:	Rp. 90,000,000,-
BPHTB owed	:	Rp.
90,000,000,- x 5%		
: Rp. 4,500,000,-		

After the calculation has been made and the amount of BPHTB tax that must be paid is known, the Land Deed Making Officer (PPAT) will register an application for BPHTB verification online via the Samarinda City BPHTB website. BPHTB verification is carried out by filling in data relating to the information of the subjects.

Taxes and tax objects that are being submitted for BPHTB verification, BPHTB verification must be completed and/or proven by inputting several files or documents needed to strengthen the verification application, files or documents that must be inputted in the BPHTB verification application include:

1. Scan the Buyer's ID card;
2. Scan Buyer's KK;
3. Scan Seller's ID Card
4. Scan the Seller's Partner's ID Card;
5. Scan Seller's KK;
6. Scan of Current Year's SPPT;
7. Scan the original certificate;

8. Photo of land location;
9. Scan the private sale and purchase agreement;
10. Scanproof of purchase transaction receipt;
11. ScanCertificate of difference in date of birth or name between the certificate and the seller's ID card (if required).

If the BPHTB verification application and input of files or documents have been completed, the Land Deed Making Officer (PPAT) will notify the taxpayer by submitting a BPHTB Deposit Letter from the Regional Financial and Asset Management Agency which is the result of the BPHTB Verification application containing the amount of tax to be paid. In terms of providing information regarding the imposition of tax on a transaction in his office, a Land Deed Making Officer (PPAT) must be clear and transparent, so as not to cause suspicion or differences of opinion between the two.

The Land Deed Official (PPAT) asks taxpayers to pay as soon as possible so that they can verify the BPHTB and of course the transfer of rights process can be carried out immediately. Tax payments themselves can be paid through Regional Owned Banks such as Bank BPD Kaltimara or other payment locations designated by the Minister and at the same time to report data on the acquisition of land and/or building rights. After the tax has been paid according to the value of the BPHTB Deposit Letter, the taxpayer must verify the BPHTB, if it has been verified, the taxpayer submits proof of tax payment in the form of a Regional Tax Deposit Letter (SSPD) from the tax payment location to the Land Deed Official (PPAT) as the basis for the Land Deed Official

(PPAT) in order to be able to sign the deed of transfer of rights to land and/or buildings, as referred to in Article 24 Paragraph 1 of Law Number 20 of 2000 concerning Land and Building Acquisition Fees.

Application for verification of BPHTB (buyer) in Samarinda City generally takes 5 to 7 working days to obtain the results of the BPHTB verification from the Samarinda City Regional Financial and Asset Management Agency, this time is needed if there are no obstacles in the BPHTB Verification application process (buyer). The BPHTB tax that has been paid by the taxpayer is proven by the taxpayer submitting a Regional Tax Payment Letter (SPPD) to the Land Deed Official (PPAT), then the Land Deed Official (PPAT) will ask the parties who will transfer rights due to the sale and purchase process to be present/face the Land Deed Official (PPAT) to sign the sale and purchase deed that has been prepared by the Land Deed Official (PPAT), and the parties must complete all the requirements needed for the transfer of rights to the land and buildings.

The importance of tax payments as one of the sources of regional cash income and also to realize sustainable regional development, then we as legal officials and also as a society must realize how important tax payments are. As a Land Deed Making Officer (PPAT) who is given the responsibility to participate in supervising the payment of BPHTB taxes. If the Land Deed Making Officer (PPAT) is negligent in supervising the payment of BPHTB tax in making a deed of transfer of land and/or building rights, then the Land Deed Making Officer (PPAT) will be subject to a fine,

this is in accordance with the text of Article 93 paragraph (1) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, "Land Deed Making Officers and heads of offices in charge of state auction services, who violate the provisions as referred to in Article 91 paragraph (1) shall be subject to administrative sanctions in the form of a fine of Rp. 7,500,000,- (seven million five hundred thousand rupiah) for each violation" and Article 26 paragraph (1) of Law Number 20 of 2000 concerning Land and Building Acquisition Fees which reads, "Land Deed Making Officers and State Auction Officers who violate the provisions as referred to in Article 24 paragraph (1) and paragraph (2), shall be subject to administrative sanctions and a fine of Rp. 7,500,000.00 (seven million five hundred thousand rupiah) for each violation."

Violation of the provisions contained in the laws and regulations will be subject to sanctions in accordance with those stated in the laws and regulations related to the deeds made, especially in making deeds of transfer of rights to land and/or buildings whose BPHTB tax has not been paid by the taxpayer or the party appearing. Regarding administrative sanctions in the form of fines imposed on PPAT, it is not expressly regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions, furthermore, the basis for the application of the fine sanctions and the procedures for its implementation have not been regulated and who gives the administrative sanctions for the fines, basically the one who gives the sanctions is the law, but in the fine sanctions given to the Land Deed Making Officer (PPAT) it is not emphasized who gives the fine sanctions, whether the one who gives the administrative sanctions for the fines is the Directorate General of Taxes, which is run by the State Land Agency and is supervised for example when there is a change of name for a sale and purchase, and how to collect the fines given to the Land Deed Making Officer (PPAT).

Of course, in carrying out his/her position, a Land Deed Making Officer (PPAT) must be able to avoid all forms of violations that can harm the Land Deed Making Officer (PPAT) personally in carrying out his/her position, as well as the person appearing who makes the deed using the services of the Land Deed Making Officer (PPAT), so it is very important for the Land Deed Making Officer (PPAT) to prioritize the principle of caution so that in carrying out his/her duties and authorities, the Land Deed Making Officer (PPAT) can avoid things that are contrary to the provisions contained in the notary job regulations and the Land Deed Making Officer (PPAT) job regulations. A Land Deed Making Officer (PPAT) who acts carefully towards the actions of the person appearing who must comply with taxes, has indirectly helped the state in maximizing its tax revenue, especially in terms of BPHTB tax which is a regional tax as regional government revenue.

Based on interviews conducted by the author, Land Deed Making Officials (PPAT) have carried out their duties with great care and in accordance with applicable laws, therefore Land Deed Making Officials (PPAT) can be responsible for making authentic deeds. made in his presence, as stated by Notary Rahmi Nurlili, SH, M.Kn.,

and Notary Ahmad Isyharuddin, SH, M.Kn., so far in assisting the parties who come to calculate and supervise the payment of BPHTB tax, it has been done clearly and transparently in accordance with the regulations and has not resulted in any legal

consequences.

3.2. Obstacles and Constraints Occurring in the Process of Implementing the Collection and Determination of BPHTB Related to Sales and Purchase Transactions at the Samarinda City Bapenda Office

The implementation of BPHTB tax collection involves the Land Deed Making Officer (PPAT), the Land Deed Making Officer (PPAT) is a state official who is given authority by law where in front of him a transaction of transfer of rights can occur which simultaneously results in the acquisition of rights to land and/or buildings. So that it can automatically be used as an intermediary for the collection of Land and Building Acquisition Tax. The Land Deed Making Officer (PPAT) assists taxpayers in the process of understanding, calculating, and supervising their payments. Of course, in carrying out his position, a Land Deed Making Officer (PPAT) must find several inhibiting factors.

Considering the role and authority of the Land Deed Official (PPAT) is very important for the traffic of community life, the behavior and actions of the Land Deed Official (PPAT) in carrying out their duties must prioritize the principle of caution, even so there must still be inhibiting factors or obstacles that arise in the process of helping taxpayers calculate and supervise the payment of BPHTB tax in Samarinda City. The obstacles faced in connection with the BPHTB collection system are the lack of socialization received by the community regarding BPHTB tax, making the community or clients who come do not understand about the BPHTB tax imposed due to the transfer of rights due to the sale and purchase process, many people assume that BPHTB tax is a PBB SPPT tax that is paid annually. The community or clients who come to the office of the Land Deed Official (PPAT) are very unfamiliar with the BPHTB tax that must be paid when carrying out the transfer of rights due to the sale and purchase process they are carrying out.

However, information and socialization regarding BPHTB tax to the community is still lacking, so that the community's ability to calculate and pay BPHTB tax is less than optimal. This problem can actually be fixed by creating an annual socialization program that is carried out simultaneously with the submission of SPPT PBB to the Regional Government, and through the Regional Government can provide information to the community. Based on the responsibility of the Land Deed Making Officer (PPAT) in carrying out his/her duties, the Land Deed Making Officer (PPAT) must provide an explanation regarding the deed of transfer of rights and the obligations that must be fulfilled by the parties such as tax payments, both BPHTB tax for buyers and PPH tax for sellers, calculation of BPHTB tax based on the actual sale and purchase transaction value by the parties, but there is often dishonesty by the parties in providing information about the actual sale and purchase transaction value, considering that the parties or taxpayers do not want to pay such high taxes. Here, the Land Deed Making Officer (PPAT) tries to ask taxpayers to state the value or price of the sale and purchase transaction carried out and helps taxpayers in calculating and paying BPHTB tax with the aim of providing convenience to the taxpayers themselves, so that taxpayers feel that the service of the Land Deed Making Officer (PPAT) is very optimal and satisfying.

Lack of information or understanding of taxation due to the transfer of rights due to

the buying and selling process so far has made clients or taxpayers afraid to provide information on the actual buying and selling price, taxpayers also often assume that the results of the collection of these taxes are taxes that must be paid by clients or taxpayers to the Land Deed Making Officer (PPAT) in addition to the amount of fees, taxpayers often provide transaction value information to the Land Deed Making Officer (PPAT) not based on the actual price, with the main aim of easing tax payments, especially BPHTB tax. Taxpayers usually submit transaction price information based on the Taxable Object Sales Value (NJOP) as attached to the Land and Building Tax (PBB) Tax Payable Notification Letter (SPPT). With what is stated in the PBB SPPT, taxpayers feel that the obligation to pay BPHTB is adjusted to what is stated in the PBB SPPT. Low Taxable Object Sales Value (NJOP) in the PBB SPPT

become a justification by taxpayers in reporting transaction values for taxable objects, here the task of the Land Deed Official (PPAT) in terms of providing information regarding the imposition of tax on a transaction in his office must be clear and transparent, so as not to cause suspicion or differences of opinion between the two. It is better for a person who serves as a Land Deed Official (PPAT) to have high moral integrity, not to be influenced by any temptation in implementing the provisions of the applicable rules. Because a Land Deed Official (PPAT) must firmly uphold morality and resist temptation. The factor of caution and astuteness must also be and must be possessed by every Land Deed Official (PPAT), so that they are able to carry out their duties properly, considering the profession of a Land Deed Official (PPAT) who, although as a state public official, is not immune to the law.

The payment of BPHTB tax itself has a time limit, the time given to pay tax can only be done until 13.00 WIB, this can hinder taxpayers from making deposits or payments of BPHTB tax, considering that clients or taxpayers often come to the office of the Land Deed Making Officer (PPAT) in the morning until noon to transfer rights, so that after the calculation is done, tax payments can only be made during the day. Because of this time constraint, taxpayers are required to pay tax deposits the next day, in the morning. Lack of time to make tax payments results in taxpayers being hampered in paying tax deposits, thus hindering the parties from immediately transferring rights, even though tax payments should be made as soon as possible, so that the parties and the Land Deed Making Officer (PPAT) can sign the sale and purchase deed. So taxpayers must at least pay BPHTB tax one day after the Land Deed Making Officer (PPAT) helps calculate the tax that must be paid by the taxpayer, and signs the deed on the day after making the tax deposit.

In addition to the minimal time for BPHTB tax payments, the issue of field verification is an obstacle for clients in paying BPHTB taxes or verifying BPHTB. Field verification usually occurs because the value of the sale and purchase transaction is so low or there is a lack of evidence. Because in practice, the assessment of BPHTB verification in Samarinda City is not only based on

transaction value of sale and purchase, but refers to the price or sale and purchase value according to the market or the selling value of the surrounding land. Although the client has provided information on the actual transaction value, it is possible that it will undergo field verification.

Low transaction values usually occur due to several specific factors, the first factor is

because the buying and selling process was carried out years ago and the transfer of rights or change of name of the certificate has not been carried out as soon as possible after the buying and selling process, the second factor is because the condition of the land location when it was purchased was empty land, but a few years later a building was built, the next factor occurs because the sale and purchase was carried out with someone who is still a relative or family of the buyer. For example: Mrs. Ulfa bought land from Mr. Fakhri in 2020 which is located in Samarinda City, Mrs. bought the land for Rp. 150,000,000, - and the location of the land was empty without a building on it, the selling value of the land object in 2020 was Rp. 100,000,000., two years later Mrs. Ulfa built a house on the land she bought from Mr. Fakhri and Mrs. Ulfa just carried out the transfer of rights process at the Land Deed Making Officer (PPAT) office in 2022, in 2022 the selling value of the land object had increased to Rp. 250,000,000. This condition is a factor in the occurrence of field verification when registering for BPHTB verification, because the assessment from the State Financial and Asset Management Agency office is not only based on the value of the sale and purchase transaction, but also on the selling value of the land object and the condition of the land location in the year the transfer of rights is running.

To minimize the occurrence of field verification, the Land Deed Official (PPAT) can provide advice so that taxpayers can provide strong evidence related to the stated sale and purchase price. The evidence will be attached by the Land Deed Official (PPAT) when assisting taxpayers in registering for BPHTB verification. Field verification that often occurs during BPHTB verification is due to several factors, namely:

1. Low transaction value or price of buying and selling;
2. The condition of the land location is not suitable;
3. Lack of evidence;
4. Taxpayers do not provide information on the actual value of sales and purchase transactions.

If the BPHTB Verification registration undergoes field verification, the Regional Financial and Asset Management Agency office will issue a SKBKB, a SKBKB is a determination letter that determines the amount of tax owed, the amount of underpayment of principal tax, the amount of administrative sanctions, and the amount still to be paid, in accordance with Article 1 paragraph (5) of Law Number 20 of 2000 concerning Land and Building Acquisition Fees. A SKBKB is issued if based on the results of an examination or other information it turns out that the amount of tax owed is underpaid. A SKBKB can be issued by the Director General of Taxes within a period of 5 (five) years after the time the tax is owed. The SKBKB sanction occurs in the amount of the underpayment of tax owed in the SKBKB plus an administrative sanction in the form of interest of 2% per month (maximum 24 months) calculated from the time the tax is owed until the SKBKB is issued. Example: Mr. Bertus bought land located in Samarinda City on March 17, 2012 with a transaction value of Rp. 150,000,000.00. The Non-Taxable Tax Object Acquisition Value (NPOPTKP) for the acquisition of rights due to sale and purchase in Samarinda City is set at Rp.

60,000,000.00.

Calculation example:

Land Object Acquisition Value	:	
Rp.150,000,000,-	<u>Taxable Object Acquisition Value:</u>	
<u>Rp.60,000,000,-</u>	-Taxable Object Acquisition Value	: Rp.
90,000,000,-	BPHTB owed	: Rp
90,000,000.00 x 5%		

= Rp. 4,500,000,-

Based on the results of the examination, it was found that incomplete data showed that the actual Tax Acquisition Value was Rp.250,000,000.00. Therefore, a SKBKB was issued. The amount of BPHTB owed is as follows:

Land Object Acquisition Value	:	Rp.
250,000,000,-	<u>Taxable Object Acquisition Value Not Subject to Tax</u>	
:		<u>Rp.</u>
<u>60,000,000,-</u>	-Taxable Object Acquisition Value	: Rp.
190,000,000,-	BPHTB that should be owed	:
Rp.190,000,000,- x 5%		

= Rp. 9,500,000,-

BPHTB that has been paid :Rp. 4,500,000,-

Underpaid	BPHTB	
:Rp.		
<u>9,000,000,-</u>		4,500,000,-

= Rp. 4,500,000,-

So the amount that must be paid according to the SKBKB =
 Rp. 4,500,000,-

After the issuance of the SKBKB, the taxpayer must pay the underpayment of the principal tax that has been determined based on the SKBKB issued by the Regional Financial and Asset Management Agency office. However, if the taxpayer does not agree and feels that he has stated the actual sale and purchase transaction value along with evidence, the Land Deed Making Officer (PPAT) will ask the taxpayer to immediately come to the Regional Financial and Asset Management Agency office to conduct an inspection by providing information, testimony and bringing evidence that can strengthen the sale and purchase transaction value that has been submitted for BPHTB verification.

As stated in Article 1 Paragraph (7) of Government Regulation Number 74 of 2011 Concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations: "audit is a series of activities to collect and process data, information, and/or evidence carried out objectively and professionally based on an Audit standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of laws and regulations in the field of taxation." After conducting an audit by providing information at the office of the Regional Financial

and Asset Management Agency, the Land Deed Making Officer (PPAT) will submit an Objection. Objections must be submitted for one type and one year/tax period, the requirements for submitting an objection:

1. Submitted in writing in Indonesian;
2. Must state the reasons clearly;
3. Must state the amount of tax owed according to the taxpayer's calculations;
4. 1 (one) objection is submitted only for 1 (one) tax assessment letter, for 1 (one) tax deduction, or for 1 (one) tax collection;
5. The taxpayer has paid the tax still owed at least the amount agreed to by the taxpayer in the final discussion of the results of the examination or the final discussion of the results of the verification, before the Letter of Objection is submitted.

To find out whether the objection submission has been approved by the Regional Financial and Asset Management Agency, you must wait for the results of the BPHTB verification. If the objection submission is approved, the taxpayer does not need to...

pay the principal tax shortfall in the SKBDKB, however, if the objection is not accepted by the Regional Financial and Asset Management Agency office, then the taxpayer must pay all the tax shortfall so that the BPHTB can be verified and can continue the transfer of rights process with the Land Deed Making Officer (PPAT).

Based on the Regional Tax and Regional Retribution Law, the role of the Land Deed Making Officer (PPAT) is authorized to determine several authorized officials in fulfilling the BPHTB tax obligations, because of their authority in making deeds and ratifying the acquisition of rights. This can be seen from article 91 (1) concerning Regional Tax and Regional Retribution if the Land Deed Making Officer (PPAT) violates, the Land Deed Making Officer (PPAT) will be subject to sanctions in the form of administrative sanctions of Rp. 7,500,000,- (seven million five hundred thousand) for each violation.

The results of the interviews and explanations above have been clearly explained regarding the Land Deed Officials (PPAT) who are given the authority to check and supervise whether the BPHTB owed has been paid by the party who obtained the rights before signing the relevant document, in order to reduce unwanted legal problems in the future, based on the results of research that has been conducted with PPAT Maulida Rahimi, SH, M.Kn., and PPAT Hernawan Hadi, SH, M.Kn., as Land Deed Officials (PPAT) in Samarinda City, the Land Deed Officials (PPAT) play an important role in the smooth collection of BPHTB taxes in Samarinda City. Land Deed Officials (PPAT) also play a role in finding and providing solutions to clients or taxpayers if there are obstacles in verifying BPHTB.

4. Conclusion

The Land Deed Making Officer (PPAT) can sign the deed if the taxpayer has paid the BPHTB tax. Based on Article 24 paragraph (1) of Law Number 20 of 2000 concerning Land and Building Acquisition Tax, it is stipulated that the obligation to pay the BPHTB

tax is the obligation of the taxpayer, not the Land Deed Making Officer (PPAT). Therefore, the Land Deed Making Officer (PPAT) is required to ask the parties about the validity of the BPHTB tax payment, if the parties as taxpayers cannot submit proof of tax payment.

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