

## **Voting Customs Acquisition of Land and Buildings (BPHTB) Suitable for Any Transitional Right Price Under Market Based on Pekalongan District Regulation No. 8 of 2010**

**Nur Yanti<sup>1</sup>, Indah Rachmawati<sup>2</sup> and Gunarto<sup>3</sup>**

Abstract. One of the customs levied by the Government of the District / Municipal Customs on Acquisition of Land and Building (BPHTB). Its implementation in Pekalongan based Perwal Pekalongan No. 8 of 2010. The constraints faced in the implementation of Pekalongan Perwal No. 8 of 2010 of which are dishonesty customspayer, so do check the location of the object and the subject BPHTB Customspayers can not afford given the reductions and adjusted Customspayers with conditions.

Keywords: BPHTB and Market Value.

### **1. Introduction**

Sources of Income in a Country or State Finance in Indonesia comes from Customs Revenue. In the Encyclopedia of Indonesia stated that the customs is a payment made to the Government to finance Expenses done in the case of Operation Services, in the public interest.<sup>4</sup>

Customs is an obligation of citizens in a country (including the Islamic State), but the state is obliged also to meet two (2) conditions or requirements as follows:<sup>5</sup>

- Customs Receipts results should be viewed as a mandate and spent honestly and efficiently to realize the objectives of Customization;
- The government should distribute customs burden evenly among those who Mandatory pay.

Customses and Levies area is one of the important regional revenue source to finance the implementation of the Regional Government. One Customs District / City is the source of regional revenue as stated in Act No. 28 of 2009 is Customs Acquisition of Land and Building (BPPHTB).

Regarding BPPHTB regulated in Act No. 20 of 2000 regarding this BPPHTB polling procedure, each arranged in the local regulation, as well as in Pekalongan arranged Pekalongan District Regulation No. 8 of 2010 concerning Customs Acquisition Rights Land and buildings, legal events such as buying and selling, grants, auction and so often occur in the community. However, the parties (subject to customs) there who do not pay the BPPHTB. Though BPPHTB come into one's vision on one of the income for the Region, which will be used for regional development.

The existence of regional autonomy which entitles the Region to develop The potential of Regions, need the support of the Regional Community, one of them with Pay BPPHTB which is a Local Customs. Local Government also must strive to be citizens of Regions want to pay customses to use methods and procedures that good, so that

<sup>1</sup> Students of Master of Notary Law, Faculty of Law, Unissula, Email: [yantifara870@gmail.com](mailto:yantifara870@gmail.com)

<sup>2</sup> Students of Master of Law, Faculty Of Law, Universitas Islam Sultan Agung email [indahrachmawati.spt@gmail.com](mailto:indahrachmawati.spt@gmail.com)

<sup>3</sup> Faculty of Law Unissula Semarang.

<sup>4</sup>M. Ali Hasan, *Masail Fiqhiyah, Zakat, Pajak, Asuransi dan Lembaga Keuangan*, Edisi Pertama, Second Edition, Raja Grafindo Persada, Jakarta, 1997, p. 29.

<sup>5</sup>Gusfahmi, *Pajak Menurut Syariah*, Revision Edition, Second Edition, Rajawali Pers, Jakarta, 2011, p. 161.

residents of the area do not feel compelled to meet its obligations to pay customs, because basically the customs will be used to meet all the needs of Local Communities.

From the description of background, the authors formulate the problems as follows: How is the implementation of all transition BPHTB Voting Rights due to the Sale and Purchase of Land and Building in Pekalongan?; How constraint in determining the market value on top of everything inbetween BPHTB Voting Rights due to the Sale and Purchase of Land and Building in Pekalongan and solution?

## **2. Discussion**

### **2.1. Implementation of Pekalongan District Regulation No. 8 of 2010 in Pekalongan**

One Local Customs levied by the Government of the District / Municipal Customs on Acquisition of Land and Building (BPHTB), which is also an income for local revenue in each region, including in Pekalongan. BPPHTB voting is done through systems and procedures, which are arranged in Pekalongan District Regulation No. 8 of 2010 on Voting Systems and Procedures Customs on Acquisition of Land and Buildings.

BPPHTB voting systems and procedures covering the whole process should be done in receiving, administering and reporting BPHTB. Procedures collection BPHTB in Pekalongan District Regulation No. 8 of 2010, covering the procedure handling deed transfer of land and / or buildings, payment procedures BPHTB, the research procedure Customs Payment Regions BPHTB, procedure of registration of the deed of transfer of rights to land and / or building, BPHTB reporting procedures, billing procedures and reduction procedures.

To implement the system and voting procedures BPHTB, the Regional Finance Management Task Force shall prepare the necessary functions, including a service function, the function of data and information, as well as accounting and reporting functions<sup>6</sup>.

Systems and procedures for the collection of BPPHTB in Pekalongan as stipulated in the Pekalongan District Regulation No. 8 of 2010 include Clearance deed of transfer of rights to land and / or buildings, payment BPHTB, research SSPD BPHTB, registered deed of assignment, reporting BPHTB, billing BPHTB and BPHTB reduction<sup>7</sup>.

### **2.2. Obstacles encountered in the implementation of Pekalongan District Regulation No. 8 of 2010 in Pekalongan;**

The existence of a customs is a source income against all's interest public, how to obtain it by force and as a liability, meaning that the acquisition was in accordance with the agreement, the customs is like a weapon double-edged, some based on the government and is using leadership approach in shouldering the burden to cover the needs people's food. Customses will someday become a heavy burden for property owners who require the government's financial situation and condition.

Adhering to the basic principles that in determining the customs is to avoid power, an agreement between the welfare and well-being owner of property assets, especially

---

<sup>6</sup> Amin Purnawan, *Rekonstruksi Politik Hukum Pajak Penghasilan (PPh) Badan Berbasis Nilai Keadilan (Studi Tentang Keadilan Beban Pajak)*, Disertasion Summary, Program Doktor Ilmu Hukum, Universitas Diponegoro, Semarang, 2011.

<sup>7</sup> *Ibid.*

after the development customs purposes to achieve the objectives of social, economic and political. There are financial thinking of these rules, where the emergence of the rules are addressed to the philosophers of the 18<sup>th</sup> and 19<sup>th</sup> centuries, such as the British economist Adam Smith which contains this rule in the second chapter of his book *Wealth Society*. In 1776, economists Fajnar and Sismundie.<sup>8</sup>

Customs laws need to give direction to establish a customs on people who are loyal to the country life, this is done in a way that is sensible, moral and protect to help people in realizing the objectives of financial politics a good way to empower financial resources, ie customs.

Associated with the collection BPHTB in Pekalongan, for goodness of Pekalongan's people no objection in BPHTB, as long as the amount of customs to be paid are not burdening the customs payer.

Obstacles encountered in the collection BPHTB in Pekalongan is the dishonesty of customs payers about the real price of the acquisition value customs. Financial Management Revenue and Asset Pekalongan already determine the amount of customs to be paid by customs payers, but customs payers do not want to pay in accordance with a predetermined number and ask for a reduction BPHTB.

BPHTB reduction in Pekalongan, many do inheritance and grants processes. For sale because customs payers many do not give the real price, then demand BPHTB reduction can not be approved. To grant and inheritance BPHTB reduction can be snotty, adjusted customsable value (SVTO).

And efforts in overcoming the constraints in the implementation of Pekalongan Perwal No. 8 of 2010. The efforts made by the Department of Revenue Financial Management and Asset Pekalongan to customs payers who are not honest in the real price of customsable value for Customs Acquisition Rights to Land and buildings, especially in the sale, then do check the location of the object subject Customs on Acquisition of Land and Buildings.

Other policies issued by the Department of Financial Management Revenue and Asset Pekalongan is if the customs payer is resident can not afford, given the reduction of the Customs on Acquisition of Land and Building, and adjusted to the customs payer, so it is not burdensome and onerous mandatory the customs.

Need a high awareness that customs payers want to pay customs, because the customs benefit will be returned to the community, which is to the welfare of society and not for the benefit of a specific person.

### 3. Closing

- Implementation Pekalongan District Regulation No. 8 of 2010 covers the entire range of processes that must be performed in receiving, administering and reporting BPHTB, which includes the maintenance of the deed of transfer of land and / or buildings, payment BPHTB, research Customs Payment Regions BPHTB, registration of the deed of transfer of rights to land and / or buildings, BPHTB reporting, billing, and reduction;
- Obstacles encountered in the implementation of Pekalongan District Regulation No. 8 of 2010 is the dishonesty of customs payers about the real price of the acquisition value customs. Financial Management Revenue and Asset Pekalongan already determine the amount of customs to be paid by customs payers, but

---

<sup>8</sup>Gazi Inayah, *Teori Komprehensif Tentang Zakat dan Pajak*, Cetakan Kesatu, Tiara Wacana Yogya, Yogyakarta, 2003, p. 43.

customspayers do not want to pay in accordance with a predetermined number and ask for a reduction Customs on Acquisition of Land and Buildings;

- And efforts in overcoming the constraints in the implementation of the Regional Regulation No. 8 of 2010 then do check the location of the object subjected to BPHTB. Other policies issued by the Department of Finance and Asset Management Revenue of City of Pekalongan is if the customspayer is resident is not capable, given a reduction of the BPHTB, and adapted to the conditions of customspayers, so do not overload and burden the customspayer concerned.

#### **4. Bibliography**

##### **Books :**

- [1] Gazi Inayah, *Teori Komprehensif Tentang Zakat dan Pajak*, Cetakan Kesatu, Tiara Wacana Yogya, Yogyakarta, 2003.
- [2] Gusfahmi, *Pajak Menurut Syariah*, Revision Edition, Second Edition, Rajawali Pers, Jakarta, 2011.
- [3] M. Ali Hasan, *Masail Fiqhiyah, Zakat, Pajak, Asuransi dan Lembaga Keuangan*, Edisi Pertama, Second Edition, Raja Grafindo Persada, Jakarta, 1997.

##### **Paper/Journal/Articles:**

- [1] Amin Purnawan, *Rekonstruksi Politik Hukum Pajak Penghasilan (PPh) Badan Berbasis Nilai Keadilan (Studi Tentang Keadilan Beban Pajak)*, Disertasion Summary, Program Doktor Ilmu Hukum, Universitas Diponegoro, Semarang, 2011.