

## **Application Bea Acquisition Of Land And Building On Regional Regulation Number 10 Of 2010 Concerning Tax In The District Of Subang**

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Abstract. The purpose of this research is to know and understand the procedures for collection of the Tax on Acquisition of Land and Building in Subang district, and to know and understand the barriers and solutions in the collection of the Tax on Acquisition of Land and Building in Subang district.

Based on the analysis concluded that the taxation sector is one of the important factors for increasing state revenues. The Government has conducted several reforms in taxation or tax reform one product is Act No. 20 of 2000 regarding Amendment to Act No. 21 of 1997 on Tax on Acquisition of Land and Building (BPHTB is). One of the new provisions set out in the Act is the object of a legacy set forth in Article 2 paragraph (2) letter a number 5. Object inheritance tax is no definitive explanation in the Act so that the official who is authorized to perform counting BPHTB have different interpretations in terms of treatment fully shared with collective rights or by way of a deed to each heir. As a result, the amount owed BPHTB different between treatments with each other.

Keywords: Bea; Land And Buildings; Local Tax.

### **1. Introduction**

The nature of Indonesia's national development is to establish a complete Indonesian man and the establishment of the Indonesian society in which any harmony in all aspects of life. One aspect which plays an important role in the field of development economics is that based on a system of Pancasila well as orienting more to the economic system, as defined in Article 33 of the Constitution of 1945. In the implementation of the construction of the necessary costs of course, one of which comes from tax.

Increased revenue from the tax sector performed optimally through the expansion and intensification of the types of taxes that realization is still low compared to its potential, which is only about 50-51% of taxpayers pay taxes. Ratio of tax payments is still considered low when compared to the existing potential. The low tax ratio describes the persistence of the depositor of a tax once the necessary time can be realized, significant tax revenue could be improved for the sake of the success of development.

Implementation of the expansion and intensification is an effort to increase independence through the acceptance of stable financing, but such efforts must still consider government policy, that fiscal policy should be based on the principle of balanced budgets and dynamic.<sup>4</sup> Tax the government is entitled to perform the collection to the taxpayer, the taxpayer is the person or entity that has the obligation to

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<sup>4</sup>Arnold Putra Christover, "Pemahaman Ekstensifikasi Wajib Pajak dan Intensifikasi Pajak Terhadap Persepsi Fiskus tentang Penerimaan Pajak", *Jurnal Emba*, Vol. 4, No. 1, Faculty of Economics and Business, Sam Ratulangi University, March 2016, p. 1241-1242.

pay the tax. One of the taxes devolved to local governments is Customs Tax on Acquisition of Land and Building (BPHTB).

According to Act No. 28 of 2009 which referred to the Law BPHTB, giving a sense of BPHTB tax is a tax levied on the acquisition of land and or building, hereinafter referred to taxes. So together with tax BPHTB acquisition of land and buildings. According to the Law BPHTB, Acquisition of Land and or building is a legal act or event which resulted in obtaining rights to land and or buildings by private persons or entities.<sup>5</sup>

Tax BPHTB in Subang executed in accordance with the Regional Regulation No. 10 of 2010 on Local Taxes. In 2010 the tax BPHTB started delegated and run by one of these offices in Subang, namely the Department of Revenue, Finance, and Asset (DPPKAD). Tax collection in Subang besides BPHTB done by the DPPKAD, the three that notary / PPAT also involved in tax collection BPHTB in Subang by the number of taxpayers who pay taxes BPHTB can be seen in the table:

Table 1  
Number of Taxpayers BPHTB 2012-2017

Year	Number of Taxpayers
2012	4,211
2013	5,554
2014	2634
2015	2,694
2016	2,694
2017	3472

Source: DPPKAD Subang, 2018

Table 1 shows that the withdrawal of tax on taxpayers annually unstable due BPHTB taxpayer is the person or entity doing fees for acquisition of land and buildings each year can not be determined taxpayers. In the process of implementation of tax collection BPHTB in Subang involvement of a notary public / PPAT perform tax collection due to not a few of the people who can pay the tax directly to DPPKAD. That is because a place to stay away from the office DPPKAD and there are things that make them unable to pay directly to the office DPPKAD.

Tax collection BPTHB run at that time experiencing mistrust between the parties and the notary DPPKAD / PPAT concerned, because in doing BPHTB tax payments, the taxpayer much more used the services of a notary public / PPAT. Can be seen in one of the news is written that there is a difference of views between the parties DPPKAD and notary / PPAT.

DPPKAD party explained that in the line of duty they have to follow the rules, DPPKAD find an alleged discrepancy in the notary field reduces the value of the transaction, for example described transaction value of Rp. 5 billion, but was written by the notary Rp. 1.5 billion, which will reduce tax payments to be paid by the taxpayer. This incident makes the DPPKAD no longer believed by the notary in the collection of taxes which they did. DPPKAD parties suggest to people who will pay taxes directly to DPPKAD BPHTB not through the notary public / PPAT, they also explained that the Notary / PPAT actually just performing his duties as a deed is not as interesting parties BPHTB tax.

<sup>5</sup> Article 1 point 25 Regional Regulation No. 10 of 2010 on Local Taxes.

## Research Methods

The method used is normative, with specification of the study is a descriptive analysis through the stages of the research literature and field research with engineering collecting data through literature studies and interviews, then analyzed the data using the method of analysis of normative qualitative without using mathematical formulas and figures.

## 2. Results Discussion

### 2.1. Implementation Procedures Collection of Export Acquisition of Land and Building in Subang

Tax is the transition of wealth from the public to the state that can be imposed without obtaining reciprocal services that can be addressed directly used to finance public spending in order to implement government programs. Regarding taxes, many experts in the field of taxation has given understanding of different taxes. Tax definitions can be viewed from several aspects, namely in terms of legal, economic, and in terms of development.

Under the terms of the law, the tax definition proposed by Rochmat Soemitro, who said:<sup>6</sup> Taxes (tax debt) is an engagement arising from legislation (so by itself) to require someone who is qualified (*tatbestand*) specified in the law and pay for something specific amount to the state (the public) can be forced to not get rewarded are directly appointed and used to finance state expenditures (regular expenses and the Development expenditure, budgetary function).

Meanwhile, in terms of economics, the notion that tax is divided into two (2) sections, namely in terms of microeconomics and macroeconomics. Microeconomic approach in terms of emphasis on the individual needs and the income to meet the needs of the individual. The public need is unthinkable, therefore, the approach of the microeconomic result in the sense of tax wrong, because seen as something that reduces the income of individuals without a reward, so that the tax is considered as a burden burdensome and ultimately undermine the livelihoods of individuals, while in terms of the economy, the tax may defined as follows:<sup>7</sup> The transition of wealth from the private sector to the government sector, based on rules that can be imposed and reduced income community members, without obtaining payment directly but instead an income tax for the community, which is used to finance public expenditures (state). Therefore, Rochmat Soemitro tax defines in terms of two (2) terms, namely:<sup>8</sup>

- Economic point of focus to shift wealth and order in society.
- In terms of the law focuses on engagement, rights and obligations arising from the law requires a person who meets the requirements prescribed by law (*tatbestan*) to pay a sum of money to the (cash) state that can be imposed without obtaining the benefits are directly appointed which used to finance state expenditures (routine and development) and are used as a tool (driver or inhibitor) to reach destinations outside the financial sector.<sup>9</sup>

<sup>6</sup>Rochmat Soemitro, 1998, *Asas dan Dasar Perpajakan 1*, Bandung, Eresco, p. 51.

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

<sup>8</sup> *Ibid.*

<sup>9</sup> *Ibid.*

Understanding tax in terms of development, that the state is not enough to just hold his life by covering regular expenses with tax revenues. Destination country much farther than that. State aims to provide prosperity, well-being to the people evenly destination is a fair and prosperous society, both material and spiritual, then of course to achieve that objective society / country do the construction.

Another understanding of the tax can be put forward the notion of Andriani, a professor of tax law at the University Amsterdam, which gives the sense of tax as follows:<sup>10</sup> "Taxes are the contributions to the state (which can be imposed) payable by the compulsory payment to them under the rules, with no earn achievements back immediately be appointed and that the point is to finance the expenses public in relation to the duty of the state to govern".

Leroy Beaulieu argued about tax as follows:<sup>11</sup> Taxes are a help, either directly or indirectly imposed by the public power of the population or of the goods, to cover government spending.

Based on the above understanding, that the tax collection known as 2 (two) function, as follows:<sup>12</sup>

- Budgetair functions, which incorporate as much money in the state treasury.
- Regulered function or function set.

Among scholars have argued that the tax should be aimed at trying to solely cover the costs to be incurred by the government to raise its duties, therefore, in their opinion that the tax should be set as neutral and should not be directed to other purposes thereof.

Rather, many scholars are strongly opposed on that opinion, that the tax function in addition to the charge of filling the state treasury, taxes have a very important function, namely the function set as the government's attempt to interfere in any field / field to organize other goals to be achieved government that is located outside of the field of business and function controls the amount directed to the private sector.

Today an important function set its role as an instrument of government policy (fiscal policy) in organizing the political in all areas, even in the modern state function set became a political purpose of the tax. In this function set is a vast field for taxation, both in the economic and in social and cultural sectors.

Based on the above, visible element and tax characteristics. Elements of taxes includes the community, legislation, taxation, subject and object of tax and Tax assessments (optional), while the characteristics of the tax is the transition of wealth, without any remuneration directly appointed, can be imposed repeatedly or as well as to finance government spending (public interest, routine and development), as a means to achieve certain goals as incentive, stimulus, directly or indirectly, and special purpose tax levies (*bestemmingsheffing*).<sup>13</sup>

In the collection of taxes can not be separated from the following principles, namely the principle of equality, certainty, conveniency of payment and low cost of collection, and pay attention to the system in which they are levied, namely the self-assessment system, official assessment system, and without holding system. BPHTB embrace self

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<sup>10</sup>Andriani dalam Santoso Brotodihardjo, 1995, *Pengantar Ilmu Hukum Pajak*, Bandung, Eresco, p. 2.

<sup>11</sup> Leroy Beaulieu in Ibid.

<sup>12</sup> Rochmat Soemitro, Op. Cit., p. 3.

<sup>13</sup> *Ibid.*, p. 10-11.

assessment system, which is conducted by the polling BPHTB appointed by the government on the acceptance of earnings based on the tax regulations.<sup>14</sup>

BPHTB is one potential source of tax that should be extracted according to the situation and condition of the economy and the development of today's nation-building.<sup>15</sup> Tax on Acquisition of Land and Building before the enactment of Act No. 28 Year 2009 on Regional Taxes and Levies are taxes collected by the central government. With the era of regional autonomy and since the enactment of Act No. 28 of 2009 on Local Taxes and Levies, then there has been a renewal in the field of local taxes. BPHTB be a local tax levied by local government district / city on the basis of fiscal decentralization allows each region determines the sources of income for the region, in accordance with the potential of each.<sup>16</sup> Regional authority in fiscal terms is realized by area by picking one area of potential revenue, which is derived from local taxes as stipulated in Act No. 28 of 2009 on Regional Taxes and Levies.

The law mandates that one type of tax district / city is BPHTB that use Earned Value of Tax Object (NPOP) as the basis for such taxation. The transition process rights to land and or building can only be done if the taxpayer has submitted proof of deposit payment of taxes. This is affirmed in Article 91 paragraph (1) of Act No. 28 Year 2009 on Regional Taxes and Levies which states: "Land Deed Official / Notaries only can sign the deed of transfer of the right to land and / or building after the Taxpayer submit proof of tax payment".

Furthermore, Article 91 paragraph (1) of Act No. 28 of 2009 on Regional Taxes and Levies mention: "Land Deed Official / Notary and head of the office in charge of the state auction services, in violation of the provisions referred to in Article 91 paragraph (1) and (2) subject to administrative sanctions in the form of a fine of Rp7.500.000,00 (seven million five hundred thousand rupiahs) for each infringement ".

## **2.2. Challenges and solutions in the collection of the Tax on Acquisition of Land and Building in Subang**

Indonesia's national development is multicomplex development in all areas and require enormous funds. The development is funded through investments from public saving (saving of the government) and private saving (saving people). Saving people is income that is not consumed, while the government savings is a surplus of state revenue after deducting expenses of the routine. The size of government savings determined by the outcome of taxes and the results issued from natural sources, reduced by expenditures.<sup>17</sup>

Fiscal policy is a key factor to determine the amount of government savings.<sup>18</sup> This means that policies in the field of taxation is an important factor in the economy of a country, especially to encourage and determine the amount of investment, thus taxes as the primary means to achieve the objectives of the country. Taxes are not solely

<sup>14</sup>A.A. Barata, & Jajat D.H.M., 2004, *Pemotongan Pemungutan Pajak Penghasilan dan Kredit Luar Negeri*, Gramedia, Jakarta, p. 1.

<sup>15</sup>Marihot Pahala Siahaan, 2003, *Bea Perolehan Hak atas Tanah dan Bangunan, Teori dan Praktik*, Revised Edition, Eagle Press, Jakarta, p. 6.

<sup>16</sup>Tjip Ismail, 2005, *Pengaturan Pajak Daerah di Indonesia*, Publisher is the Issuer Ministry of Finance of Indonesia Agency for the Assessment of Financial Economics and International Cooperation Center for Evaluation of Taxes and Levies, Jakarta, p. 12.

<sup>17</sup> Rochmat Soemitro, Op. Cit., p. 57.

<sup>18</sup>Ibid., p. 17



used functions budgetary inserting as much money into the state coffers and then gets public saving, but also used as a means to provide incentives for private saving that savings can be entered private investment as a priority country for development.

Taxation to finance development can not be separated from the ideal basis, namely Pancasila and the constitutional basis is the third Amendment Article 23A of the Constitution of 1945, which reads: "Taxes and other coercive for the purposes of the state governed by law". Provisions of this article provides a foundation in the regulation in the field of taxation operationalized through legislation, that one of them is BPHTB pursuant to Act No. 28 of 2009. This is due to apply a proposition which reads: No taxation without representation (no taxation without legislation) or taxation without representation is robbery (taxation without legislation (representative) is a robbery).<sup>19</sup>

Based on the provisions contained in the 1945 Constitution, the desired state is a democratic legal state welfare<sup>20</sup> the fact empiric can be referred to the thinking of experts or the substance of the 1945 Constitution, which has the attributes needed to govern, that the Government of Indonesia has a strong foundation to manage and organize governance mechanisms that include areas of life, such as economics, politics, law, and other fields in realizing democracy social.

Indonesia as a sovereign state is reflected in the constitution which is substantially the reality of its power by the ruling in connection with the duties and functions of all officers in the run of good governance (good governance) in order to realize the ideals, goals, and responsibilities of the country. Thus, the state is an entity, means the ark, and social institutions that held a man to fulfill her needs are vital and are not intended meet the special needs of a particular group of people, but to meet the needs of the entire people of the country<sup>21</sup> and it can be derived from the nature of the actual state.

Formulation of a government of Indonesia with all its attributes to act as a subject of public law, the actors, the institution most valid and legitimate public functions can organize social welfare happiest people in meeting (to fulfill), protects to (protect), respect (to respect) basic rights, economy, and culture of its citizens.<sup>22</sup>

Indonesia as a country of law, if we look closely and traced on the substance of the Preamble and the provisions in the 1945 Constitution, that the model adopted country Indonesia is a country of law in material sense or termed a welfare state (welfare state) or state welfare<sup>23</sup> or state law board (*verzorgingstaat*)<sup>24</sup> or to borrow a phrase Giddens as the country's social investment (social investment state)<sup>25</sup> created on the grace and blessing of Allah Almighty (*baladun thayibatun warabun ghaffur*) and driven

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<sup>19</sup> *Ibid.*

<sup>20</sup> Bernard Arief Sidharta, 2000, *Refleksi tentang Struktur Ilmu Hukum*, Mandar Maju, Bandung, p. 207.

<sup>21</sup> A. Mukti Fajar, 2005, *Tipe Negara Hukum*, Banyumedia, Malang, p. 13.

<sup>22</sup> Edi Suharto, 2010, *Membangun Masyarakat Memberdayakan Rakyat*, Refika Aditama, Bandung, p. 157.

<sup>23</sup> Wiratni Ahmadi, 2006, *Perlindungan Hukum bagi Wajib Pajak dalam Penyelesaian Sengketa Pajak*, Refika Aditama, Bandung, hlm. 2. Bdgkan Krisna Harahap, 2007, *Konstitusi Indonesia Sejak Proklamasi Hingga Reformasi*, Grafitri Budi Utami, Bandung, p. 19.

<sup>24</sup> Maria Farida Indrati, 1998, *Ilmu Perundang-undangan (Dasar-dasar dan Pembentukannya)*, Kanisius, Yogyakarta, p. 1.

<sup>25</sup> Anthony Giddens dalam Dawam Rahardjo, 2003, *Evaluasi dan Dampak Amendemen UUD 1945*, UNISIA, Yogyakarta, p. 243.

by a desire so Bohemian noble nation, nationality-free,<sup>26</sup> independence is based on an order to prosperity<sup>27</sup> as a national goal.

The realization of the Indonesian state that is able to create and implement social democracy for all its people means the state as an instrument of social justice. The concept of social democracy requires the state to always practice the social security on its citizens as a whole. Social security should be able to provide protection of the basic rights that should be shared by all individuals for citizens. To that end, the state must provide a minimum income for individuals and families, but it is required to provide a range of social services, such as child supervision and monitoring of the elderly.<sup>28</sup>

On the basis of the above, discuss the tax issue is not off to do with law and national development, because both of them there is a correlation that can not be separated. Taxes are a key source of revenue for major and independence of development financing.

The large amount of fines imposed on PPAT if violations of the provisions of Article 91 paragraph (1) of Act No. 28 of 2009, is considered very burdensome and lead to PPAT in a difficult position, because the obligation to pay BPHTB itself actually is the obligation of the taxpayer which acquired the rights to land and or building. This causes the PPAT sometimes assist taxpayers who became his client to calculate the tax to be paid by the taxpayer, as well as helping to pay and report their BPHTB tax.

Subang Regency as one of the districts in Indonesia who carry BPHTB tax as a local tax based on Act No. 28 of 2009, is one of the counties located in the province of West Java. Economic activity in Subang from year to year is constantly increasing. Increased economy in Subang result also increases the demand for land as a location to conduct economic activities.

This of course resulted in a shift of BPHTB many, and many transition BPHTB be considerable potential to be used as a source of income for the region through BPHTB tax collection. Implement the provisions of Act No. 28 of 2009, the district government has issued Subang Subang Regency Regulation No. 10 of 2010 on Local Taxes. Adopting the Regulation of Act No. 28 of 2009, contains specific rules regarding BPHTB and procedures for the collection in Subang.

DPPKAD Subang Regency as coordinator for collection of taxes and levies have a very important role, so we need to be more objective and more performance to assign its duties and responsibilities can be carried out with the truth. Harvesting BPHTB as a local tax in its implementation involves many stakeholders, such as: Land Office, Notary/Land Deed Official (PPAT), Bank, Local Government, the Court including the institutions that exist underneath.

The statement expressed by the notary that the BPPRD slow in processing tax payments, they mention bawahannya DPPKAD party made a policy of tax collection is done by 70% and without a clear legal framework. According to the notarial sale price or value of the land is the result of an agreement made between the buyer and the seller while the notary only records the results of transactions they do. Party DPPKAD here attract BPHTB tax is around 70% and if the notary does not want to follow the wishes DPPKAD by raising the selling price, then it will slow down the process of verification DPPKAD they run.

<sup>26</sup> See the third paragraph Preamble of the Constitution of the Republic of Indonesia of 1945.

<sup>27</sup> Moh. Busyro Muqoddas, et. al. (ed.), 1992, *Politik Pembangunan Hukum Nasional*, UII Press, Yogyakarta, p. 43. See Abu Daud Busroh & Abubakar Busro, 1991, *Asas-asas Hukum Tata Negara*, Ghalia Indonesia, p. 109-110.

<sup>28</sup> Ujang Charda S., "Negara sebagai Instrumen Mewujudkan Kesejahteraan Sosial", *Jurnal Law Enforcement*, Vol. 5 No. 2, Fakultas Hukum UNSUB, Subang, 2014, p. 2.

This problem is a thing to be noticed either by DPPKAD or notary / PPAT, as this problem becomes which in turn can each aggrieved party whether it DPPKAD, Notary / PPAT, as well as the taxpayer, and even policy regarding withdrawal BPHTB tax also needs to be reexamined.

The provisions contained in Regulation No. 10 of 2010 on Local Taxes Article 81 paragraph (1) of the Local Taxes explained that PPAT / notary can only sign the deed of transfer of rights to land and or / the building after the taxpayer include proof of tax payment. The contents in this law is already clear that PPAT or notary is not required to collect taxes from taxpayers.

Procedures for technical, systems, mechanisms, and procedures for the imposition and / or collection BPHTB pursuant to Article 84 of Government Regulation No. 10 of 2010 further stipulated in the decree and / or the Decree of the Regent. In BPHTB own good tax collection system, mechanisms and procedures for the implementation of rights and obligations to characterize simple in eraturan This area still adheres to the system of self-assessment. According to Diana and Francine, is a system of self assessment tax collection system that gives authority, trust, responsibility to the taxpayer to compute, calculate, pay, and self-reported the amount of tax to be paid.<sup>29</sup>

In Subang district system was not running with what was expected, because there are many taxpayers who pay taxes through the Notary / PPAT, whereas in DPPKAD itself the goal of self assement is expected honesty from the taxpayer to pay the tax themselves to BJB after the taxpayer to verify the data that has been processed by the DPPKAD. After DPPKAD verify the data, can be viewed taxpayers who already pay taxes to the Bank BJB through the field of bookkeeping in the DPPKAD.

Tax revenue target in Subang 2018, ie from land and building tax, and BPHTB Rp. 88,000,000,000.00 higher than in 2017, amounting to Rp. 58,000,000,000.00, an increase of 54.5 percent, but until now has not been reached.<sup>30</sup>The target is to serve as one of the sources to increase revenue (PAD) in Subang. BPHTB tax collection policy carried out in accordance with Act No. 10 of 2010 on Local Taxes, but at the time of its implementation got a lot of mismatches between the DPPKAD as the body designated to run the collection of taxes, as well as third-party notary / PPAT in carrying out their duties.<sup>31</sup>

In the regional regulation has been described bawasannya the notary public / PPAT only performing his duties as a deed and does not have the right to carry out the collection of taxes by the taxpayer, but in reality is still the taxpayers who pay through a third party, so that the problem arises as Value Objects Taxes are set by the complaints of the public. The reason taxpayers to keep paying taxes through the Notary / PPAT one reason is that people's homes away from the office DPPKAD, and it can be run simultaneously with the creation of a land deed and tax payments will taxpayers pay for, but it makes the mistrust DPPKAD arising between the parties and the notary / PPAT in running BPHTB tax collection policy.

In addition to implementations that run on this policy, the performance of which is run by work units supporting policies should also be noted in the implementation of the policy. Policies can be run properly and in accordance with its purpose, it must be supported by their good performance during the implementation of the policy itself. The units work on the implementation of development policy BPHTB tax collection in

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<sup>29</sup>Anastasia Diana dan Lilis Setiawati, 2009, *Perpajakan Indonesia (Konsep, Aplikasi, & Penuntun Paraktis)*, Andi Offset, Yogyakarta, p. 1.

<sup>30</sup> <http://jabar.pojoksatu.id>, Access on 21 September 2018, Hours 23: 20 pm.

<sup>31</sup> *Ibid.*



Subang Subang district is DPPKAD and notary / PPAT, both have their respective duties in running the BPHTB tax collection policy.

Subang regency government in implementing the voting authority BPHTB based Subang Regency Regulation No. 10 Year 2010 experienced many obstacles and barriers in the field. Various obstacles and constraints identified in the field, which include the sale and purchase of land and buildings are carried out under the hand, the transaction price is not known, the lack of human resources to master the technical rules BPHTB as well as the compliance level of the tax is still low.

Moreover, the obligation of verification and validation for payment by the taxpayer BPHTB a problem for taxpayers and the Notary / PPAT. Verification and validation of a research procedure BPHTB Regional Tax Deposit (SSPD BPHTB) documents related to tax and correctness of the data contained in SSPD BPHTB. The procedure is carried out after the taxpayer makes payments owed BPHTB.

If all the completeness and appropriateness of the data object is met then the tax service functions will sign the BPHTB SSPD. The obligation to perform verification and validation BPHTB result PPAT the duty and authority to make the deed, also face barriers in the official duty. Thereby inhibiting the services provided by PPAT to their clients, which resulted in delays in the transition process of land rights should be faster and finished in a relatively short time.

BPHTB verification and validation process to determine the value of the transaction a legal act of buying and selling of land and buildings by the government or the district of Subang basically valid under the law, but violate the essence of a purchase agreement. Legal act of buying and selling is essentially an agreement between the parties. Their verification and validation of the taxable value BPHTB as if making a purchase agreement was made not because of the agreement of the parties in determining the value of the sale of land but because of coercion from the local government.

#### **4. Closing**

##### **3.1. Conclusion**

- Implementation of the imposition of fees for acquisition of land and building on the legacy of land and / or building is the determination of taxable object BPHTB on a legacy of land and / or buildings, and the determination of the object inheritance NPOPTKP on land and / or buildings.
- Challenges constraints faced in the implementation of imposition Acquisition of Land and Building on a legacy of land and / or building event of any inconsistency between the PPAT as third parties who assist in the calculation and payment of inheritance BPHTB, particularly regarding an incident in which an heir or the heirs intend to give part of his inheritance to one of the heirs.

##### **3.2. Suggestion**

- Withholding taxes socially acceptable without causing resistance or barriers to one of the conditions is that the voting should be by legislation, thus giving legal certainty to the public so that when a taxation legislation are not eligible to be immediately repaired.
- Repairing to do is to immediately remove the guidelines in setting or how to calculate the amount of tax payable in the event of legal events that motivated the

legacy of events that may lead to future tax debt that is not detrimental either to the state (government) and citizen (taxpayer).

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