

## The Role of Land Deed Making Officials (PPAT) in the Application of Land and Building Rights Acquisition Fees (BPHTB) in Relation to Land Sale and Purchase Deeds

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**Abstract.** *The implementation of tax revenue from BPHTB is submitted to the Notary's office, in its position as PPAT it also plays a role in increasing tax revenue from BPHTB related to the deed. Formulation of the problem, what is the role of the PPAT in collecting Land Title Acquisition Fees (BPHTB) related to the deed he made and what obstacles occurred in collecting Land Rights Acquisition Fees (BPHTB) as well as examples of Land Sale and Purchase Deeds. This research used the empirical juridical research methods, to analyze qualitatively, specifications for writing descriptive analysis, sources and types of data using primary and secondary data, data collection techniques by collecting primary and secondary data, qualitative descriptive data analysis techniques, after the data is collected it is poured in the form of logical descriptions and systematically then analyzed, conclusions drawn deductively. The results of research on the role of the PPAT in the application of Land Acquisition Fees (BPHTB) relating to the deed of sale and purchase of land it makes, it is hoped that PPAT will play an active role in requiring BPHTB payments in transferring land and building rights related to the deed it made. Obstacles that arise in the collection of Land Rights Acquisition Fees (BPHTB) as PPAT are related to the deed he made: a) lack of information and socialization regarding BPHTB regulations that are constantly evolving; b) NJOP data for the last year has not been issued if the sale and purchase is made at the beginning of the year; c) Sale and purchase underhanded or distribution of inheritance that has not been subject to BPHTB for land that has not been certified cannot be subject to legal sanctions.*

*Keywords: Acquisition; Land; Officer.*

### 1. Introduction

Based on the provisions of the laws and regulations in force in Indonesia, any implementation of the transfer of rights over land and/or buildings is subject to tax. As a tax object, the transfer of land and/or building rights is subject to tax from both sides, namely from the side of the seller and the buyer. The seller is subject to Income Tax (hereinafter abbreviated as PPh) obtained from the sale of land and/or buildings. Meanwhile, the buyer is subject to tax in the form of Land and/or Building Rights Acquisition Fees (BPHTB). The task of the state with the

rights it has mentioned above is in principle trying and aiming to create prosperity for its people. If land law is understood as a system of norms,

The state comes forward and intervenes, moves actively in people's lives, especially in the economic sector in order to achieve people's welfare. To achieve and create a prosperous society, considerable costs are needed. For the success of the country's goals, the state seeks financing, among others, by collecting taxes. Taxes are people's contributions to the state treasury based on the law (which can be enforced) by not receiving reciprocal services (contra achievement) that can be directly addressed, and which are used to pay public expenses. Taxpayers are tax subjects who are subject to the obligation to pay taxes. Because those who become tax subjects are parties who obtain rights to land and/or buildings, who becomes a taxpayer is of course the party who obtains the rights to land and buildings in accordance with the acquisition of the rights that occur. The obligation to pay this tax must be carried out by the taxpayer at the time the tax becomes payable in accordance with the provisions of the Law. If this obligation has not been fulfilled, the acquisition of the right will be delayed. In this case, the authorized official will not authorize the acquisition of the right before the BPHTB is payable/paid off by the taxpayer.

So that it is expected that the tax burden will be more just and reasonable so that on the one hand it encourages taxpayers to implement it with awareness of their obligation to pay taxes and on the other hand it closes the holes that have so far been open to those who avoid taxes. Regarding the tax charged to the buyer, in the form of BPHTB, it is regulated in Act No. 21 of 1997 concerning Fees for Acquisition of Land and/or Building Rights, in conjunction with Law of the Republic of Indonesia Number 20 of 2000, concerning Amendments to Act No. 21 1997, concerning Fees for Acquisition of Land and/or Building Rights. In Article 1 point (1) of Act No. 20 of 2000 concerning Fees for Acquisition of Land and/or Building Rights, it is formulated as follows:

BPHTB is a tax that is payable and must be paid by the party who obtains a right to land and buildings so that an auction minutes deed, or a decision letter granting rights can be made and signed by an authorized official paragraph (1) Act No. 20 of 2000 (hereinafter referred to as the BPHTB Law), namely:

- a. Buying and selling is from the date the deed is drawn up and signed.
- b. The exchange is from the date the deed is drawn up and signed.
- c. The grant is from the date the deed was made and signed.
- d. Inheritance is from the date the person concerned registers the transfer of his rights to the Land Office.

- Entry into a company or other legal entity is from the date the deed is drawn up and signed.
- e. Separation of rights resulting in the transfer of rights is from the date the deed was drawn up and signed.
  - f. Auction is from the date of designation of the auction winner.
  - g. The judge's decision is from the date of the court's decision which has permanent legal force.
  - h. A testamentary grant is from the date the person concerned registers the transfer of his rights to the land office.
  - i. The granting of new rights to land as a continuation of the relinquishment of rights is made from the date of the signing and the issuance of the decree granting the rights.
  - j. The granting of new rights outside of the relinquishment of rights is as of the date when the decision to grant the rights is signed and issued.
  - k. The business combination is from the date the deed is drawn up and signed.
  - l. Business consolidation is from the date the deed is drawn up and signed.
  - m. Business expansion is from the date the deed is drawn up and signed.
  - n. Prizes are from the date the deed was made and signed.

Tax debts arise from BPHTB taxpayers for the transfer of land and building rights when the deed is drawn up and signed before the PPAT. Payments from taxpayers are not based on a tax certificate, but arise automatically because at the time determined by law, both subjective and objective conditions are fulfilled.

BPHTB collection in which the Taxpayer is entrusted with calculating and paying the tax owed on his own by using the Land and Building Acquisition Fee Deposit Slip (hereinafter abbreviated as SSB) and/or report it without basing it on the issuance of a Tax Assessment Letter. This is important considering the contribution it makes to the country. In addition, there are several parties

involved in its implementation, such as the public, the Land Deed Making Officer (PPAT) as a general official authorized to make deed of transfer of land rights, and the tax service office as the agency authorized to collect taxes. The role of the PPAT in land buying and selling transactions is an important part in terms of the taxation aspect, especially the PPAT in its role as a public official, in collecting BPHTB.

The implementation of BPHTB involves many related parties such as Land Offices, Notaries, Land Deed Officials (PPAT), Banks, Regional Governments, including institutions that are under them, regulations that support BPHTB are also interrelated with one another. A public official, in this case a Notary as a Land Deed Making Officer (PPAT), to exercise authority in making a deed cannot be separated from taxation, by being directly confronted by prospective taxpayers, it is appropriate that these officials play a role in providing encouragement to prospective taxpayers to complete their obligations in paying taxes in practice the Land and Building Rights Acquisition Tax (BPHTB) is a tax that is directly related to the duties of a Notary as a Land Deed Making Officer (PPAT). In this case related to the process of buying and selling transactions, grants and exchanges. Article 2 paragraph (2) PP No. 24 of 2016 details the types of legal actions (which require a PPAT deed as a public official), namely:

- 1) Buy and sell,
- 2) Exchange,
- 3) Grant,
- 4) Entry into the company (inbreng),
- 5) sharing rights,
- 6) Granting of Building Utilization Rights/Utilization Rights over Freehold land,
- 7) Granting Mortgage,
- 8) The power of attorney imposes Mortgage Rights.

PPAT is nothing more than a person who holds office and not as an independent official, meaning that he is only a person who is assisted in carrying out the duties of the Head of the National Land Agency (formerly the Minister of Agrarian Affairs/Head of BPN) as a general official in making deeds. 7 This is clear it can be concluded from Article 1 point 24 PP No. 24 of 2016 concerning Land Registration which reads: "Land Deed Making Officials, hereinafter referred to as PPAT, are public officials who are authorized to make certain land deeds".

## **2. Research Methods**

This research approach is a juridical-empirical approach. The juridical approach is used to analyze regulations related to BPHTB, while the empirical approach is used to analyze law which is seen as patterned community behavior in people's lives that always interacts and relates to societal aspects.

The specification used in this study is a case study research with an analytical descriptive analysis of the Role of Land Deed Officials (PPAT) in the application of BPHTB in Batang Regency.

Primary Legal Materials, namely legal materials that are binding, and consist of basic norms or rules, basic regulations, statutory regulations, non-codified legal materials, jurisprudence, treaties, and legal materials from the colonial era which are still valid today, consisting of from Act No. 5 of 1960 concerning Basic Regulations on Agraria Principles, Act No. 2 of 2014 concerning Amendments to Act No. 30 of 2004 concerning the Position of Notary Public, Act No. 20 of 2000 concerning Amendments to Act No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights, Act No. 28 of 2009 concerning Regional Taxes, Government Regulation Number 113 of 2000 concerning Determining the Amount of NPOP-TKP BPHTB,

Secondary Legal Materials, namely providing explanations regarding primary legal materials, for example (legal) research results, (scientific) works from legal circles, and so on, consisting of , Journals, both international and national journals, opinions of legal scholars, papers , research reports, and articles and magazines on taxation, BPHTB, PPAT and notary, bibliography and literature. Tertiary Legal Materials are legal materials that provide explanations and instructions on primary legal materials and secondary legal materials, including: Indonesian Language Dictionary, English Dictionary, Legal Dictionary.

### **3. Results and Discussion**

#### **3.1. The Role of Land Deed Making Officials (PPAT) in Collecting Land and Building Rights Acquisition Fees (BPHTB) Related to Sales and Purchase Deeds**

According to Article 1 of the Decree of the Minister of Finance of the Republic of Indonesia Number 564/KMK.02/2001 concerning the Distribution of Revenue from Land and Building Rights Acquisition Fees for Regional Governments, it is stated that:

1. The proceeds from the receipt of Land and Building Rights Acquisition Fees constitute state revenue.
2. 20% (twenty percent) of the revenue as referred to in paragraph (1) is part of the revenue for the Central Government and must be fully deposited into the account of the State Treasury.

3. 80% (eighty percent) of the revenue as referred to in paragraph (1) is part of the revenue for the Regional Government and must be fully deposited into the account of the Regional Treasury.
4. Revenue proceeds as referred to in paragraph (3) shall be shared between the Level I Regional Governments and Regency/City Governments in the following proportion:
  - a. Provincial Government: 20% (twenty percent);
  - b. Regency/City Government: 80% (eighty percent).

Seeing the relatively larger percentage of revenue sharing from Land and Building Rights Acquisition Fees for Regency/City Governments compared to Provincial and Central Governments, Land and Building Rights Acquisition Fees are a potential source of regional revenue from balancing funds that need to be explored and managed as much as possible to support development financing in the Regency or City.

The responsibility of the Land Deed Making Officer (PPAT) as a government partner is very heavy, because in addition to the products produced which have consequences in the field of law, PPAT is also obliged to secure the entry of state money in the field of law, namely PPh 21 (SSP) and BPHTB (SSB). . In this case, irregularities often occur, which is detrimental to the state and does not rule out the possibility that the Notary as the PPAT is involved in it. In the case of land and/or building buying and selling transactions, PPAT is required to be careful and responsible as the government's partner at the forefront, which expected to be able to assess or interpret the price of a parcel of land, whether it is reasonable or not.

It is hoped that in the event of buying and selling, the PPAT should not participate in arranging the price agreement between the seller and the buyer. To find out the role of the PPAT in applying Land and Building Rights Acquisition Fees (BPHTB) related to land sale and purchase deeds in Batang Regency, interviews were held with 2 Notaries/Land Deed Making Officials, who are domiciled in Batang Regency. Based on the results of research in the field, the Notary/Land Deed Making Official is good, because the knowledge of the Notary/Land Deed Making Official regarding the Fees for Acquisition of Land and Building Rights is good. According to the respondent Notary/Land Deed Making Officer, they were aware of the provisions of the BPHTB regulations previously through socialization coordinated by the head of Central Java IPPAT/INI.

Notaries/PPATs when they transfer land rights in determining the amount of Land and Building Rights Acquisition Fees make their own calculations, namely the amount of tax payable is 5% x (Tax Object Acquisition Value – Non-Tax Object

Acquisition Value), where The Acquired Value of Non-Taxable Tax Objects (NPOPTKP) is determined regionally for each region, for West Jakarta it is IDR 50,000,000.00. After the calculation is carried out and the amount of tax that must be paid is known, the Notary/PPAT notifies the taxpayer by submitting the SSB form and asking to pay it as soon as possible.

In general, officers/employees already know the basics used in calculations. They also know the formula for calculating Land and Building Rights Acquisition Fees. Revenue contribution from Land and Building Rights Acquisition Fees. Considering that the Land and Building Rights Acquisition Fee is a potential source of regional income, so that this potential can be optimized the Regional Government of Batang Regency implements a policy to carry out tax reform. Actually, the government has made it easy for taxpayers to calculate their own taxes that must be deposited. In BPHTB the system used in the calculation is a full self-assessment, in a full self-assessment, the process and right to determine are already on the part of the taxpayer.

The process and right to determine this is manifested in filling out the SSB properly and then paying yourself at the appointed bank and submitting the 3rd sheet of the SSB to the UN Service Office. Filling properly and correctly by taxpayers is guaranteed by law as regulated in Article 12 paragraph (2) of Act No. 16 of 2000 which has been amended into Act No. 28 of 2007 which states: "The amount of tax owed according to the Tax Return submitted by the Taxpayer is the amount of tax owed according to the provisions of the tax laws and regulations". However, the reality that occurs in the field, many taxpayers do not bother to calculate the amount of tax owed themselves, they submit it to other parties, namely to a notary/PPAT or to their employees.

According to Article 5 of Act No. 20 of 2000, the tax rate of the Land and Building Rights Acquisition Fee is set at 5% (five percent), while the basis for imposition and calculation of the Land and Building Rights Acquisition Fee tax is regulated in Article 6 of Act No. 20 2000. The system for collecting land and building rights acquisition fees is self-assessment in which taxpayers are entrusted with calculating and paying their own taxes owed using a deposit slip for land and building rights acquisition fees, and reporting it without basing it on the issuance of a tax assessment letter. Most of them are Notaries/Land Deed Making Officials, while the majority of Taxpayers still follow the results of Notary/PPAT calculations or their employees.

Self assessment in the field of taxation needs to be disseminated not only to taxpayers, but must be socialized to the whole community. The socialization method that can be taken is to cooperate with the village/government down to the Neighborhood Association (RT) level and with non-governmental organizations that are concerned with tax reform issues. This needs to be done, because there are still many people who do not know about BPHTB. The public



usually only knows the SPPT PBB, and some even think that the BPHTB is the same as the SPPT PBB. Taxes Payable (SPPT) as proof of ownership and the existence of buying and selling transactions and transfer of rights under the hand.

Many people who are familiar with taxes in our society are not yet aware of the meaning of a tax-aware society. Tax awareness can be seen from 2 (two) sides, namely being aware of fulfilling tax obligations and being aware of the right to receive public services financed from taxes. The two sides are sides that are difficult to separate. If people are aware of taxes with high awareness, they are not only aware of fulfilling tax obligations, but will also maintain infrastructure and other benefits financed by taxes, so that they have a sense of ownership.

In connection with the existence of these two sides, if the taxpayer has fulfilled his obligation to pay taxes, the government must otherwise fulfill services financed from taxes. If it is associated with existing theories regarding taxation, according to the service theory which states that the state has the absolute right to collect taxes as proof of service to the state, people who have the obligation/citizens must pay taxes. This is in accordance with the existing reality, where people who have obligations (to make a transition or have land rights) are required to pay taxes to the state. 15 In contrast to the buying force theory which defines as a pump, namely taking purchasing power from households in the community for state households which is then channeled back to the community with the intention of maintaining social life and to bring it in a certain direction. This is different from the *Gaya Pikul* theory which states that the basis for tax collection lies in the services provided by the state to its citizens, such as protection of life and property. This is not appropriate when connected with the implementation of existing taxes.

Taxes are used for public purposes, so whoever pays taxes in large or small amounts, the service received by the taxpayer is the same. Taxpayers feel dissatisfied because they have to wait for a moment that sometimes cannot be predicted when the problem will be resolved. Laypeople, they don't know that there is a fulfillment of BPHTB payments if there is a transfer of rights to land/building and the fulfillment of the payment/reporting is self-assessment. 19 Various efforts related to increasing public awareness in paying taxes must continue to be carried out, including in terms of outreach regarding BPHTB. In order to obtain more optimal results, socialization efforts require a breakthrough in thinking that is more creative and innovative, not only in the method but in the concept of the service itself regarding land and/or buildings is a source of state revenue.

This arrangement still raises many questions in its implementation, so it is hoped that there will be good coordination with the tax apparatus to cover these deficiencies and of course in the future it is hoped that improvements will be



made to these provisions and responsibility of the Notary as PPAT as a government partner at the forefront, who is expected to be able to assess or interpret the price of a plot of land, whether it is reasonable or not price agreement between the seller and the buyer

It must be recognized that behind the various taxation issues related to the Notary as PPAT, it can be seen that with the existence of tax obligations both in general and specifically, the responsibility of the Notary as PPAT becomes even heavier because this relates to the sanctions provided by law in the event that the Notary as the PPAT is negligent in carrying out his obligations as an intermediary between the tax apparatus and the taxpayer. There is a role requirement to realize that something can be forced to carry out obligations properly.

Awareness and legal compliance are expected to be formed through counseling from the tax apparatus. The obligations of the tax apparatus are emphasized on providing counseling, information and information to Notaries as PPAT and to taxpayers so that the awareness of these parties increases and it is hoped that tax officials will not provide opportunities for Notaries as PPAT who will intention to manipulate the price of buying and selling transactions of land and or buildings, as has been often done by tax elements. Providing maximum, fast and sympathetic service to the public who become clients is one of the keys to success for a Notary as a PPAT. Matters like that is very effective for the community. Usually the impression they get when dealing with a Notary will quickly develop word of mouth between them.

If a Notary with an office in the area has succeeded in attracting the sympathy of the surrounding community, the surrounding community will also come to his office. Hard work and high professionalism are indeed important for the success of a Notary as a PPAT. But apart from these two things, no less important is the attitude of being patient, painstaking and never giving up, because without such an attitude a Notary as a PPAT can fail in carrying out his profession. Especially now that the competition for work for a Notary as a PPAT is quite tough. In terms of providing information regarding the imposition of tax on a transaction in his office, a Notary as a PPAT must be clear and transparent, so as not to raise suspicions or differences of opinion between the two. It is better for someone who serves as a Notary as PPAT.

Because a Notary as a PPAT must firmly adhere to morality and resist temptation. The factor of prudence and foresight must also be possessed by every Notary as a PPAT so that they are able to carry out their duties properly, bearing in mind that the profession of a Notary as a PPAT, although as a public official, does not recognize impunity.

### **3.2. Obstacles in the process of collecting Land and Building Rights Acquisition Fees (BPHTB)**

It is undeniable that the position as a PPAT is prone to material temptations that come and various parties invite him to commit deviations, there are many civil cases involving PPATs in various regions. What needs to be paid more attention to is actually the ethical issues of PPATs, most of whom violate their own professional code of ethics. As officials should have high moral integrity as well. The PPAT code of ethics should be obeyed by a PPAT and in carrying out his duties and obligations as a Land Deed Making Officer (PPAT) still pay attention to applicable norms, and comply with regulations as stated in Government Regulation Number 24 of 2016 concerning Regulations for the Position of Officials Making Land Deeds (PPAT) for amendments to Government Regulation Number 37 of 1998. Returning to the main discussion in the field of taxation, PPAT prone to temptation, as in the case examples that the author will convey in this thesis. A Notary and PPAT A have been complained by their clients, with accusations of embezzlement as stipulated in Article 372 of the Criminal Code.

Starting from where the client intends to buy a plot of land along with the building that stands on it. After there is an agreement between the two parties, the seller and the buyer want to hold a sale and purchase and as is usually done by people to reduce the large tax burden, the parties submit an objection to the land and building tax office, and after that report it to the Notary and PPAT. If the Client is not satisfied with the above, then the Client tries to find someone who can take care of paying the BPHTB tax as little as possible, it turns out that the Notary and PPAT A agree with the Client's wish, at a cost of IDR 660,000,000 with details for paying tax of IDR 600,000,000, - and fees of IDR 60,000,000,-. The fee offer was approved by the Client who immediately after that submitted IDR 660,000,000, - to the Notary and PPAT A. After the full name transfer requirements, the transfer process is immediately processed through the notary and PPAT to the local land office and the certificate is and the seller received a warning from BPN through a letter stating that the proof of BPHTB and SSP deposit submitted by BPN as a condition for transferring names was fictitious/false. As a result, the Client (buyer) and the seller met the Notary and PPAT A to ask for their money back, and it turned out that the Notary and PPAT A always avoided and evaded and finally the Client (buyer) and the seller reported it to the Police. The case mentioned above is the most serious case, which resulted in the conviction of Notary and PPAT A.

In addition to the problems mentioned above, there are also Notary and PPAT employees who often abuse the trust given to them by their superiors. It once happened that a Notary and PPAT employee made off with BPHTB tax money. Because he felt "cheated" by his own employees, he had to replace the BPHTB deposit money that had been embezzled by his employees. The mode used is to

reduce BPHTB deposits, for example by deducting 20% of the amount that should be paid. It is done with cooperate with unscrupulous tax officials. It is also not uncommon for a Notary and PPAT to come to tax persons who are also tax officials to ask for a reduction in taxes. Apparently it has become an open secret

Funds that are supposed to be paid to the State are a particular temptation for Notaries and PPATs and their employees. The above often happens in Notary and PPAT work practices, and not a few PPATs do this, whose mistakes do not happen to be revealed, this is also sometimes even assisted by unscrupulous tax officials and the National Land Agency (BPN). However In fact, what often happens in connection with tax fraud is the making of a Sale and Purchase Binding Agreement and Selling Authorization to avoid tax imposition. Indeed, making a deed like the one above is not too risky, but with the making of the two deed, it often causes misunderstandings between the seller and the buyer regarding the imposition of tax.

This is the obstacle that occurs most often, because the client openly says that the making of a binding sale and purchase agreement and power of attorney to avoid tax imposition. This is quite a dilemma for the PPAT, on the one hand he must carry out his duties in accordance with the law. One of the problems that often hinders the performance of a Notary and PPAT in relation to making a deed of transfer of rights is the stipulation of the Sales Value of Tax Objects (NJOP) for PBB, the problem of determining the selling value of land objects for sale and purchase transactions, which is stated on the Tax Payment Slip (SSP), often questioned by the Tax Service office.

An example like this A intends to sell his land according to the SPPT PBB for the current year the NJOP is IDR 153,000,000, then A may not sell the land for less than or equal to the stated NJOP on the SPPT, but must sell more than the NJOP stated on the SPPT. In the examples of cases above, it turns out that as an official who is trusted by Notaries and PPATs, they are unable to maintain public trust in themselves, they without paying attention to the code of ethics of their position have tried to clients who make deed before him, but being an official used this opportunity to take undue advantage.

This reality and phenomenon is of course very detrimental to society as a customer. So that it is inevitable that the processing of certificates will cost the community quite a burden. 35 In addition to the obstacles mentioned above, based on the results of the study, obstacles were found in the collection of Land and Building Rights Acquisition Fees (BPHTB) by PPATs related to the deed he made:

5. The general obstacles in the BPHTB collection system that are commonly encountered are as follows:

- a. Lack of information and outreach regarding BPHTB regulations that are constantly evolving;
- b. The NJOP data for the last year is unknown if the sale and purchase is made at the beginning of the year, so you have to ask for a NJOP statement from the local PBB Service Office;
- c. Buying and selling under the hands, such as the process of buying and selling or dividing inheritance that has not been subject to Fees for Acquisition of Land and Building Rights, namely for land that has not been certified. Usually in transactions, it is only confirmed by the existence of witnesses and knowledge of Village Officials.

Obstacles faced by taxpayers in connection with the BPHTB collection system are information and socialization that is still lacking regarding BPHTB so that the community's ability. This problem can actually be fixed by creating an annual socialization program which is carried out simultaneously with the submission of the PBB SPPT to the Regional Government. Obstacles regarding the non-issuance of the PBB SPPT at the beginning of the year need to be resolved by printing the PBB SPPT early and distributing it early through the Regional Government to taxpayers. Meanwhile, the problem of uncertified land requires cooperation with the local National Land Agency to carry out programs, for example, or counseling which is carried out together with the Land and Building Tax Service Office.

6. Obstacles in the Implementation of Law Enforcement Fees for Acquisition of Land and Building Rights, namely:
  - a. The Tax Subject cannot be found if submitted a Letter of Invoice for Acquisition of Land and Building Rights or SKPKB (Underpaid Tax Assessment Letter);
  - b. The certificate has been made/taken by the Tax Subject/proxy even though it was only discovered that there was a calculation error in the BPHTB payment and the SKBKB was just submitted so they did not respond;
  - c. The tax subject delegates the problem to the Notary and PPAT if the tax apparatus/staff collects the BPHTB bill because all costs have been submitted to the Notary/PPAT during the buying and selling process.

The most important obstacle is that the Tax Subject cannot be found. This can be resolved by submitting an Underpaid Tax Assessment Letter (SKPKB) to the village officials and posting it on the village announcement board. Visit the

Notary/PPAT to find a solution or ask for another address of the buyer's or seller's Tax Subject. For the second obstacle, it is necessary to coordinate with the Batang Regency National Land Agency for the realization of the discourse to legalize SSB sheet 3 before attaching it to the application for land certificates, this is to reduce the issuance of SKPKB (Underpaid Tax Assessment Letters) due to an error in the BPHTB payment. 39 There is a problem when in billing BPHTB by issuing SKPKB (Underpaid Tax Assessment Letter) to the Taxpayer there is a delegation of issues to the Notary and PPAT because during the buying and selling process all payments go through the Notary and PPAT, this is due to the Taxpayer wanting to be practical without want to think about rights and obligations. In fact, if the taxpayer wishes to study the provisions of the BPHTB, this problem will not occur.

Furthermore, with regard to the obstacles that arise in the collection of Land and Building Rights Acquisition Fees (BPHTB) by Notaries and PPATs related to the deed they made, these matters can be overcome by Notaries and PPATs by:

1. For taxpayers (clients), notaries always provide counseling regarding the development of BPHTB regulations, so that taxpayers (clients) know the development of BPHTB regulations if changes occur;
2. Request a NJOP Statement, if there will be legal proceedings for the transfer of Land Rights but the PBB SPPT has not been issued by the local KPP Primary.

#### **4. Conclusion**

The role of the PPAT in collecting Land Title Acquisition Fees (BPHTB) in connection with the deed made is expected that PPAT plays an active role in requiring the payment of Land Rights Acquisition Fees (BPHTB) in transferring land and building rights, which after an agreement has been made and the payment transaction is carried out, Taxes must be paid as soon as possible, then the truth is checked so that the deed made can be signed immediately. In Act No. 20 of 2000 concerning Land and Building Rights Acquisition Fees (BPHTB) Article 24 paragraph (1), it is stated that Notaries and PPATs can only sign a deed of transfer of land and building rights when the taxpayer submits proof of tax payment in the form of SSB BPHTB.

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