Acquisition Cost of Land and Building Rights Based on Buying and Selling
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Abstract
The collection of regional taxes and levies must be based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, and for the Banyumas Regency area, it has been regulated in Regional Regulation Number 1 of 2011 concerning Regional Taxes in conjunction with Regional Regulation Number 22 of 2016 concerning Amendments to the Second Regulation Region Number 1 the Year 2011 concerning Regional Taxes. One type of tax that is under the authority of the regions is the Fees for Acquisition of Rights on Land and Buildings, hereinafter referred to as BPHTB. The approach method used in this research is the normative juridical approach method. The data used are secondary data and primary data as a complement to secondary data. The results and discussion are the application of BPHTB based on the sale and purchase of the implementation including the process of filling in the SSPD BPHTB, determining tax objects, tax taxes, calculating taxes, research or validation, and payment. BPHTB is based on the sale and purchase of applications based on the PDRD Law and Regional Tax Regulations, the basis for calculating the BPHTB is the transaction price, therefore based on the Regent Regulation, the Regional Finance Agency carries out a research procedure (validation) of BPHTB based on buying and selling with the truth of the transaction price value used to calculate BPHTB. PPAT which regulates the deed of transfer of rights, without tax supervision has been paid and validated giving legal consequences for PPAT in the form of sanctions in the form of fines for each award. Law enforcement of sanctions on administrative fines against PPAT and the procedures for its implementation are not regulated and have not been further regulated in the PDRD Law, Regional Tax Regional Regulations, or in implementing regulations.

Keywords: Regional Taxes; Fees for Acquisition of Rights on Land and / or Buildings; Legal Consequences of Land Deed Making Officials.

Abstrak
Pemungutan pajak daerah dan retribusi daerah harus didasarkan Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah, dan untuk wilayah Kabupaten Banyumas telah diatur dalam Peraturan Daerah Nomor 1 Tahun 2011 tentang Pajak Daerah jo Peraturan Daerah Nomor 22 Tahun 2016 tentang Perubahan Kedua Peraturan Daerah Nomor 1 Tahun 2011 tentang Pajak Daerah. Salah satu jenis pajak yang menjadi kewenangan daerah adalah Bea Perolehan Hak atas Tanah dan Bangunan selanjutnya disebut BPHTB. Metode pendekatan yang digunakan dalam penelitian ini adalah metode pendekatan yuridis normatif. Data yang digunakan adalah data sekunder dan data primer sebagai pelengkap dari data sekunder. Hasil penelitian dan pembahasan yaitu Penerapan BPHTB berdasarkan jual beli pelaksanaannya meliputi proses pengisian SSPD BPHTB, penetapan obyek pajak, subyek pajak, penghitungan tarif pajak, penelitian atau validasi dan pembayarannya. BPHTB berdasarkan jual beli mendapatkan perhatian tersendiri karena berdasarkan UU PDRD dan Perda Pajak Daerah, yang menjadi dasar perhitungan BPHTB adalah harga transaksi, oleh karena itu berdasarkan Peraturan Bupati, Badan Keuangan Daerah melaksanakan prosedur penelitian (validasi) atas BPHTB berdasarkan jual beli dengan meneliti kebenaran atas nilai harga transaksi yang digunakan untuk menghitung BPHTB. PPAT yang menandatangani akta peralihan hak, tanpa memeriksa pajak-pajak sudah terbayar dan terverifikasi memberikan akibat hukum bagi PPAT berupa konsekuensi adanya sanksi administratif berupa denda untuk setiap pelanggaran. Penegakan hukum atas sanksi administratif denda terhadap PPAT tersebut dan tata cara pelaksanaannya tidak dieluskan dan belum diatur lebih lanjut dalam UU PDRD, Perda Pajak Daerah atau ke dalam peraturan pelaksananya.
Introduction

The activities of the government in the area, then the local government has the right to impose a levy on the community. Based on the Constitution of the Republic of Indonesia which places taxation as one of the embodiments of statehood, it is affirmed that the placement of burdens to the people, such as taxes and other levies that are coercive is governed by law, thus the local tax and regional levy must be based on a law namely Law No. 28 of 2009 on Local Taxes and Regional Levy hereby called PDRD Law. Local taxes and local levies are one of the important sources of local revenue to finance the implementation of local government.

Given the contribution and importance of local taxes and local levies, Law No. 28 of 2009, mandates to the district/city government to establish local regulations on the matter, and for Banyumas district has been stipulated in Local Regulation No. 1 of 2011 concerning Local Tax jo Local Regulation No. 22 of 2016 concerning The Second Amendment of Local Regulation No. 1 of 2011 on Local Tax Ation, thereby called the Regional Tax Act.

One type of tax that becomes a local authority is the Land and Building Rights Acquisition Duty hereby called BPHTB. Before Law No. 28 of 2009 on Local Taxes and Local Levy, Land and Building Rights Acquisition Duties were regulated by a separate Law No. 21 of 1997 amended by Law No. 20 of 2000 on Land and Building Rights Acquisition Duties, but with the enactment of the Local Tax and Regional Levy Act, the BPHTB Act became no longer valid.

Article 1 number 41 of the PDRD Law, mentioning the meaning of Land and Building Rights Acquisition Duties is a tax on the acquisition of land and/or building rights. Acquisition of Land and/or Building Rights is an act or legal event resulting in the acquisition of land and/or building rights by a private person or Entity (Article 1 number 42 of the PDRD Act).

Wirawan B. Ilyas and Richard Burton said that the object of the Land and Building Rights Acquisition Duty (BPHTB) is the acquisition of land and or buildings that can be land (including plants on it), land and buildings, or buildings (Burton, 2004).
Given the importance and strategic planning of BPHTB for regional revenue sources, the Local Government of Banyumas Regency established The Regent’s Regulation Banyumas No. 63 of 2014 on The Procedure for The Stamp duty on The Acquisition of Land and Buildings in Banyumas Regency. The Regent’s Regulation explains procedures regarding the payment or voting of BPHTB and other provisions related to BPHTB voting procedures that need to be known by the general public, especially to BPHTB research (validation) procedures.

One of the frequently discussed issues related to the implementation of BPHTB is the implementation of BPHTB on the transition of rights due to trade. Land and building transactions are an activity carried out by the community that can provide income in the form of tax in the form of a relatively large amount for the state because buying and selling is a legal action that can incur tax debt (Ispiyarso, 2005).

Buying and selling are one of the processes that can be evidence of the transition of a right, namely the transfer of rights from the seller to the buyer. The basic principle of buying and selling is light and cash, i.e. transactions are paid in cash and carried out before authorized public officials.

The authorized public official in question is the Land Deed Making Officer herein called PPAT which was appointed by the Head of the National Land Agency of the Republic of Indonesia, whose authority is to make certain deeds, one of which is to make the Deed of Sale and Sale. Before the Deed of Sale and Purchase is signed by the seller and the buyer, both the seller and the buyer will be taxed, for the seller is subject to Income Tax (PPH Final), while for the buyer is subject to Land and Building Rights Acquisition Duty (BPHTB), and each of those taxes must have been paid before the signing of the Deed of Sale and Purchase.

Although the duties and authority of the PPAT are to make a deed of transfer of rights, it turns out that it is also vulnerable to certain legal consequences, it is mentioned in Article 91 paragraph (1) of the PDRD Law and Article 78 of the Local Tax Act, which states the Office of the Land Deed/Notary Maker can only sign the deed of transfer of land and/or buildings after the taxpayer submits proof of tax payment. Violation of 91 paragraph (1) of UUPDRD and Article 78 paragraph (1) of the Regional Taxation Act, mentioned in 93 paragraph (1) of the PDRD Law and Article 80 paragraph (1) of the Local Taxation Regulation, that the Office of the Land Deed/Notary and the Head of Office in charge of the State Auction Service, which violates the provisions as referred to in Article 91 paragraph (1) and paragraph (2)
and paragraph (2) of the PDRD Law and Article 78 paragraph (1) and paragraph (2) of the Regional TaxAtion shall be subject to administrative sanction in the form of a fine of Rp.7,500,000.00 (seven million five hundred thousand rupiahs) for each violation. The imposition of administrative sanctions in the form of fines to PPAT who commit violations of the creation of a land and/or building transfer deed must certainly have a clear regulatory basis that PPAT may be penalized for such fines.

Research Problems
1. What are the provisions and implementation of Land and Building Rights Acquisition Duties based on trade in the Banyumas Regency?
2. What are the legal consequences for the Land Deed Making Office in relation to the implementation of Land and Building Rights Acquisition Duties?

Research Method
This study uses a type of normative juridical research. Research into normative juridical law or literature using statute approaches, the data used in this study is secondary data and primary data as a complement to secondary data. While the data analysis techniques used are qualitative normative.

Discussion
1. Provisions and Implementation of Land and Building Rights Acquisition Duties based on Trade

The legal basis for the implementation of tax voting as stipulated in Article 23A of the Constitution of 1945 is the legal basis for the state in tax voting which explains that taxes and other levies that are coercive for the purposes of the state are regulated by law, tax voting is regulated by law to provide certainty of hokum namely Law No. 28 of 2009 on Local Taxation and Local Levy hereby called PDRD Law. In the provisions of the Local Tax Act and the local levy mandate to the district/city government to establish local regulations on local taxes and local levies respectively, and for Banyumas district area has been regulated in Local Regulation No. 1 of 2011 on Local Tax juncto Regional Regulation No. 22 of 2016 concerning The Second Amendment to Banyumas District Regulation No. 1 of 2011 concerning Local Tax 2016 on Regional TaxAtion.

Legal certainty is legal protection so that every citizen is protected from arbitrary action. In these circumstances, a person will be able to obtain something
expected under certain circumstances in accordance with the applicable rules. (Mertokusumo, 2003)

Tax provisions should govern expressly on tax provisions and procedures so that the public in general can understand and implement the tax provisions. In Indonesia in general, taxes can be distinguished into two, namely Central Tax and Local Tax. Central Tax is a Tax managed by the Directorate General of Taxation of the Ministry of Finance, while Local Tax is a Tax managed by the Local Government at both the Provincial and District/City levels.

One type of tax that becomes a local authority is Land and Building Rights Acquisition Duty or abbreviated as BPHTB. In Article 1 number 41 of the PDRD Law, mentioning the meaning of Land and Building Rights Acquisition Duties is a tax on the acquisition of land and/or building rights. Acquisition of Land and/or Building Rights is an act or legal event resulting in the acquisition of land and/or building rights by a private person or Entity (Article 1 number 42 of the PDRD Act).

According to Marihot Pahalamana Siahaan, mentioned: "the need to hold a tax on the Acquisition of Land and Buildings Rights, as has been implemented and carried out as an effort of national independence to meet government expenditures related to its duties in organizing general government and development". (Siahaan, 2004)

The regulation concerning BPHTB in Banyumas Regency is by the provision of Banyumas District Regulation No. 1 of 2011 on Local Tax juncto Local Regulation No. 22/2016 concerning the Second Amendment to Banyumas District Regulation No. 1 of 2011 on Local Taxation hereby called the Regional Tax Regulation, In addition, the Regent of Banyumas has also issued Banyumas Regent Regulation No. 63 of 2014 on The Procedure for Voting duties on land and buildings in Banyumas Regency.

Article 1 of article 39 of the Local Tax Office states the Land and Building Rights Acquisition Duty is a tax on the acquisition of land and/or building rights. Acquisition of Land and/or Building Rights is an act or legal event resulting in the acquisition of land and/or building rights by a private person or entity (Article 1 number 40 of the Local Tax Act).

Article 71 of the Local Tax Office mentions the object of Land and Building Rights Acquisition Duty Tax is the Acquisition of Land and/or Building Rights. The subject stipulated in the BPHTB vote based on Article 72 of the Regional
Taxation Regulation that mentions the Subject of BPHTB is a private person or entity that acquires rights to land and/or buildings, while those designated to be BPHTB taxpayers are private persons or entities that acquire rights to land and/or buildings.

Based on the provisions of Article 71 paragraph (1) of the Regional Tax Regulation stipulated which is the object of BPHTB tax is the acquisition of rights to land and or buildings and the subject of BPHTB mentioned in Article 72 paragraph (1) of the Regional Tax Office that the Subject of BPHTB is a private person or entity that acquires the Land Rights and/or Buildings so that the person or private or legal entity that acquires the land rights is also a taxpayer of BPHTB.

The provision stipulated in the regulation of local tax collecting in a law that is and in its implementation regulations in the form of local regulation is also aimed at certain objects and subjects, if it is associated with the opinions of Sudikno Mertokusumo and Peter Mahmud Marzuki and Satjipto Rahardjo above, can explain that in a country of law, the provision of a law and implementation regulations provide legal certainty, because with the certainty of law the public will know the clarity of rights and obligations according to the law. Without any legal certainty, people will not know what to do, do not know what to do right or wrong, forbidden or not forbidden by law. This legal certainty can be realized in law and it will be clear that its application, as well as taxation, must be clear the legal basis and authority of its institutions or tax collectors and addressed to certain tax objects and subjects.

BPHTB is a tax paid by the taxpayer or better known as Self Assessment System. Taxpayers determine for themselves the amount of tax owed so that taxpayers are required to participate in the calculation, payment, and reporting of taxes.

According to Anastasia Diana Self Assessment System is a tax collection system that authorizes, trusts, the responsibility to the Taxpayer to calculate, take into account, pay, and self-report the amount of tax to be paid. (Diana, 2009). Rimsky K. Judisseno’s opinion, quoted by Siti Kurnia Rahayu and Sony Devano, explains that the Self Assessment System was implemented to give the public the confidence to raise awareness and the role of the public in depositing their taxes. Consequently, the public should be completely aware of the tax calculation procedures and everything related to tax compliance regulations. (Rahayu, 2010)

Land and Building Rights Acquisition Duty (BPHTB), in its voting, is
carried out in the Self Assessment System, a tax voting system that authorizes, trusts, and responsibilities to taxpayers to calculate, take into account, pay, and self-report the amount of tax to be paid.

In the BPHTB voting system in Banyumas Regency based on self-assessment system is contained in Article 13 of Banyumas Regent Regulation No. 63 of 2014 on Procedures for Voting Duties for Acquisition of Land and Buildings in Banyumas Regency:

(i) BPHTB Taxpayer in fulfilling its tax obligations by paying itself to the Bank appointed by the Regent.

BPHTB voting mechanism in the Banyumas Regency that uses the Self Assessment System when linked to the opinion of Diana Anastasia and Y. Sri Pudyatmoko, it can be explained that the process of counting and payment of BPHTB is carried out independently by the taxpayer, a tax collection system that authorizes taxpayers to determine, calculate, self-report the amount of tax owed each by the provisions of applicable tax law, although in practice it is still assisted by the calculation and management by the relevant officials, namely the Land Deed Making Office, especially regarding BPHTB objects based on trade must be bound and by the provisions in the prevailing laws and regulations.

The calculation process of BPHTB that has been done and obtained the result, then the next procedure will be filled SSPD (Local Tax Deposit Letter) BPHTB. The filling of BPHTB SSPD (Local Tax Deposit Letter) is to write a description of the identity of the tax subject, tax object, the basis of the transfer of rights, and the calculation of tax in the form of SSPD BPHTB.

SSPD BPHTB which has been paid off, the next procedure is the research (validation) of SSPD BPHTB, by referring to The Regent’s Regulation Banyumas No. 63 of 2014 on Procedures for Voting Duties acquisition of land and buildings in Banyumas Regency.

The process of research (validation) of BPHTB to determine the transaction value of a legal act of buying and selling land and or buildings by the Local Government of Banyumas Regency is basically valid according to the prevailing rules namely Regent Regulation No. 63 of 2014 but violates the essence of a trade agreement. The legal action of buying and selling is basically the agreement of the parties including the agreement of the price or value of the transaction. There is research (validation) on the transaction price or Selling Value of BPHTB Tax Object as if making the trade agreement was made not
because of the agreement of the parties in determining the sale value but because it is determined by the Local Government.

2. The legal consequences of the Land Deed-Making Officer related to the implementation of land and building rights acquisition duties

The Office of the Land Deed Maker (PPAT) is a public official granted special authority in the field of land. According to Boedi Harsono, the Land Deed Making Officer (PPAT) is a public official appointed by the government with the duties and authority to provide services to the public in certain areas. (Harsono, 2007)

Certain legal actions relating to the creation of deed that is authorized by PPAT as mentioned in Article 95 of the Regulation of the Minister of State of Agrarian/Head of National Land Agency No. 3 of 1997 concerning The Regulation of The Implementation of Government Regulation No. 24 of 1997 concerning the registration of land juncto Article 2 paragraph (2) of Government Regulation No. 37 of 1998 concerning the Regulation of the Land Deed Making Department mentions that the legal action concerning:

1. Trade;
2. Exchange;
3. Grants;
4. Entry into the company (inbreng);
5. Sharing of Common Rights;
6. Granting Building Rights/Property Rights;
7. Granting Dependent Rights;

According to A.P Parlindungan, PPAT is a public official appointed by the government but not paid by the government and has general power meaning the published deeds are authentic deed. (Parlidungan, 2009). In other opinions, PPAT is the official authorized to make deed from treaties that intend to transfer land rights, grant a new right to land, pawn land, or lend money with land rights as dependents. (Warinangin, 1993)

Article 1 of Government Regulation No. 24/2016 concerning Amendment to Government Regulation No. 37 of 1998 concerning The Regulation of the Department of Land Deed Officials explains the understanding of PPAT is a
public official authorized to make authentic deed concerning certain legal actions concerning the right to land or property rights of the Unit of Flats.

Authority is a legal action that is regulated and given to a position based on the prevailing laws and regulations governing the relevant office, thus each authority has its limits as outlined in the laws and regulations governing it.

The authority obtained by a department has its source. In administrative law, authority can be obtained by attribution, delegation, or mandate. New authority to an office under a rule of law or rule of law. (Adjie, 2011)

Delegated authority is the transfer or transfer of existing authority under a rule of law or rule of law. The actual mandate is not the excavation or transfer of authority, but because the competent one is not. Based on the Regulation of the PPAT Department, PPAT as a public official obtains authority by attribution, because that authority is created and granted by the Regulation of the PPAT Department, so the authority obtained by PPAT does not come from other agencies for example from the Ministry of Law and Human Rights.

In connection with the transfer of rights based on trade, PPAT as a public official, then the deed he made was given the position as an authentic deed, namely a deed made to prove the establishment of certain legal actions that resulted in the transfer of rights to land and buildings. In the absence of an authentic deed then legally the acquisition of such rights has not been recognized and in fact, the rights to land and buildings still exist on the party that transferred those rights. To protect the rightful party, the authentic deed made at the time of the acquisition of the right is a powerful evidentiary tool that states the legal action of transfer of the rights of the land and buildings in question to the declared party obtaining the right.

The Deed of Sale and Purchase of land rights, including the property rights to the unit of flats made by PPAT while there is a trade agreement on a piece of land or property rights to the unit of flats between the Seller and the Buyer. An essential element of the land sale agreement or property rights to the unit of flats is the exchange of money and goods in which case it is the right to land or property rights to the unit of flats. (Mustofa, 2010)

In general, the conditions required for the sale and purchase of land and buildings include:
1. Proof of ownership of the object of buying and selling in the form of the certificate of land rights or other letters, for property rights i.e. former
Indigenous Property Rights that have not been issued in the form of girik, pipil, petuk.

2. Letters about the person, namely the personal data of each seller and buyer which can be:
   a. Id Card
   b. Family Card
   c. Marriage Certificate
   d. Taxpayer Identification Number

3. Proof of payment of Seller's Tax or Final Tax and Buyer's Tax or Land and Building Rights Acquisition Duty (BPHTB) must be paid before the Land Deed Making Office (PPAT) and the parties sign the deed of sale and purchase. (Bayu Sendy, 2019)

   From the above description, especially at the third point, the tax that arises from the transfer of rights based on the sale and sale of BPHTB and PPh Final has a strategic role in the implementation of the transition of rights. It has also been stipulated in Article 91 paragraph (1) of Law No. 28 of 2009 on Local Taxation and Regional Levy that the Land Deed/Notary Making Officer can only sign the deed of transfer of Land and/or Building Rights after the Taxpayer submits proof of tax payment.

   Based on the opinion stipulated above and in accordance with the research that the authors did, the authors argue that the role of the PPAT in the fulfillment of BPHTB voting is actually more to the bodyguards of the fulfillment of BPHTB voting because PPAT is an official who will legalize the transfer of rights to land and buildings, in other words, any legal action concerning the transfer of land rights and buildings deed will be made by a PPAT as mandated by the legislation concerning land issues.

   The important role of PPAT which also needs to be considered specifically also against Article 91 paragraph (i) of the PDRD Law and Article 78 paragraph (i) of the Regional Regulation stipulates that the Land Deed Making Office can only sign the deed of transfer of land and/or buildings after the Taxpayer submits proof of tax payment because the role in the implementation of the BPHTB also has certain legal consequences against the PPAT in carrying out its duties.

   Sanctions on taxation are important because the Indonesian government chooses to implement BPHTB using the Self Assessment System in the implementation of its tax voting. Under this system, taxpayers are given the trust
to deposit and report their own taxes. In order to carry it out properly, then every Taxpayer has the right to need tax knowledge, both in terms of regulation and administrative technicality so that its implementation can be orderly and in accordance with the expected targets.

Tax juridical also complains of the element of coercion, i.e. if tax obligations are not carried out, then there will be legal consequences that can occur, the consequence of the law is the imposition of tax sanctions. In fact, the imposition of tax sanctions is treated to create taxpayer compliance in carrying out its obligations, so it is necessary for taxpayers to understand the tax penalties so as to know the legal consequences of what is done or not done. (Sari, 2013)

Article 91 paragraph (1) of the PDRD Law and Article 78 paragraph (1) of the Regional Government stating that the Land Deed/Notary Making Officer can only sign the deed of transferring rights to land and/or buildings after the Taxpayer submits proof of tax payment.

Violation of the provisions of Article 91 paragraph (1) of the PDRD Law and Article 78 paragraph (1) of the Regional Government above is stated in Article 93 paragraph (1) of the PDRD Law and Article 80 paragraph (1) of the Regional Government, which states that the Land Deed-Making Officer/Notary and the Head of Office in charge of the state auction service, which violates the provisions as referred to in Article 91 paragraph (1) and paragraph (2) shall be subject to administrative sanctions in the form of a fine of Rp.7,500,000.00 (seven million five hundred thousand rupiahs) for each violation. BPHTB, which implements the Self Assessment System in the implementation of its tax voting, also gives tax administration sanctions to the relevant parties in this case PPAT, in the enforcement of the implementation of BPHTBnya, so that to the PPAT it is necessary to understand the consequences of certain laws so as to avoid such sanctions.

The imposition of administrative sanctions in the form of fines is classified as a light sanction because it only imposes a sanction on taxpayers who do not comply with the implementation of tax administration. The extent of this administration's sanctions varies greatly depending on the level of taxpayer compliance in fulfilling its formal obligations in delivering the notice.

Some provisions on penalty penalties are contained in The General Provisions and Procedures of Taxation (KUP) No. 28 of 2007 and have been changed to Law No. 16 of 2009 namely:
1. Article 7 paragraph (1)
2. Article 25 paragraph (9)
3. Article 27 paragraph (5d)
4. Article 38
5. Article 39 paragraph (1)
6. Article 39A
7. Articles 41A, 41B, and 41C
8. Article 44B

Administrative sanctions in the form of fines totaling eight above those contained in the General Provisions of Taxation Act that are subject to penalties in the form of fines are Taxpayers, so administrative sanctions in the form of fines that can be imposed against PPAT that violate the provisions of Article 91 paragraph (i) of the PDRD Law and Article 78 paragraph (i) of the Regional Regulation stipulating the Land Deed Making Officer can only sign the deed of transferring rights to land and/or buildings after the Taxpayer submits proof of payment of tax. The provisions contained in Article 91 paragraph (1) of the PDRD Law and Article 78 paragraph (1) of the Regional Government do not actually qualify as a tax penalty, because the administrative sanction stipulated in the form of a fine is the Taxpayer. The provisions in the PDRD Law contained in Article 1 number 45, the understanding of the Taxpayer is a private person or entity, including taxpayers, tax-cutters, and tax collectors, who have taxation rights and obligations in accordance with the provisions of the legislation. A similar definition is also mentioned in the Tax Code, taxpayers are persons or entities that according to the provisions of the tax legislation are determined to perform tax obligations.

The absence of arrangements and explanations that PPAT is also as a Taxpayer, furthermore that the administrative penalty of fines imposed on the PPAT is also not a tax sanction, because in principle PPAT only performs the task of making a deed and sign the deed of transfer of land/or buildings after the Taxpayer pays the tax. Thus, administrative sanctions in the form of such fines imposed against PPAT in accordance with Article 93 paragraph (1) of the PDRD Law and Article 80 paragraph (1) of the Regional Government, according to the author is not an administrative tax sanction because PPAT only performs its duty of the authority to create and sign a deed of transfer of land and/or buildings after the taxpayer submits proof of tax payment.
The provisions in the Kup Act and the PDRD Law in the imposition of administrative sanctions in the form of fines, that those imposed are only given to the taxpayer. This is an awkwardness because the application of administrative sanctions of fines given to PPAT is not a tax penalty, because in principle the payment of BPHTB is a liability on the part of the Taxpayer who obtains the rights to the land and/or building, so that if the Taxpayer does not make the payment then the Taxpayer will be penalized. As for the sanctions that can be given to taxpayers namely administrative sanctions and criminal sanctions, in accordance with the provisions in the General Provisions of Taxation Act, so that administrative sanctions in the form of fines given to PPAT regulated article 93 paragraph (1) of the PDRD Law and Article 80 paragraph (1) Perda Daerah, according to the author is not a tax sanction that is strictly regulated in the General Provisions of Taxation Act, this creates legal uncertainty.

Basically, the obligation to pay BPHTB is taxpayer, in other words when it comes to BPHTB based on the sale and purchase it is the obligation of the buyer, while the duties and authority of PPAT only as a deed-making official who authorizes legal action on the creation of a deed of transfer of land and/or buildings, and not acting as a Taxpayer, but if the PPAT performs negligence in the form of supervision by signing a transfer of rights in the form of a Deed of Sale and Purchase before the Taxpayer pays BPHTB then PPAT is subject to an administrative sanction in the form of a fine of Rp. 7,500,000,- (seven million five hundred thousand rupiah).

The basis for the implementation of administrative sanctions on the PPAT and its implementation procedures has not governed it, and who imposes administrative sanctions on such fines, even if it is a violation of the PPAT who signed the deed of transferring rights to land and/or buildings before the Taxpayer submits the proof of tax payment mentioned in the Local Laws and Regulations, but in the administrative sanction of the fine stipulated to the PPAT it is not confirmed that who imposed the administrative sanction of the fine, whether that sanctioned the administration of the fine directorate general of tax through the Primary Tax Office or the Regional Financial Agency, but in practice, the Regional Financial Agency, is the official institution that conducts the examination of the violation.

The provisions of administrative witness in the form of fines against the PPAT in accordance with Article 93 paragraph (3) of the PDRD Law and Article 80
paragraph (1) of the Regional Government, PPAT become very careful, especially in the event of the signing of the deed of transfer of rights, as for one way to avoid it is to follow the provisions. The PPAT must be more thorough where it first receives proof of BPHTB tax payment, especially with the procedure of research (validation) BPHTB, which for the next after BPHTB validated can be done signing the transition of rights in the deed.

In addition to checking the correctness of the data on the ground that is the object of the transition and requesting the original certificate on the ground, PPAT is also obliged to request the completeness of the data to the parties, including:

1. Identity card of the parties (EKTP), NPWP (Taxpayer Identification Number), Marriage Certificate, Family Card, which transferring the rights and spouse of the spouse;
2. Identity card (EKTP) receiving the transfer, NPWP (Taxpayer Identification Number), Marriage Certificate, Family Card;
3. UN (Earth and Building Tax) and Proof of payment of the UN;
4. Proof of payment of PPh (SSP), which has been validated for the seller;
Dan
5. Proof of payment of BPHTB (SSPD) that has been validated for the buyer.

When carrying out its practice on a daily basis, there may also be PPAT in making a deed of transfer of land rights to make mistakes or omissions that result in the deed of transfer of land rights is hampered in the process of land registration or the process of transferring its rights in the office of the National Land Agency. Errors or omissions made by PPAT in making a deed of transfer of rights will certainly directly impact the losses that will be suffered by its clients.

Any errors or omissions from the PPAT, by signing the deed of transfer of rights, even registering the land transfer of land to the local land office, however, it is negligent not to supervise properly that the taxes must have been paid and validated, either buyer’s tax/BPHTB or seller tax/PPh, resulting in the rejection or receipt of the registration of the land by the local National Land Agency, because it is not in accordance with the terms and procedures set by the Regulation of the Minister of State of Agrarian/Head of national land Agency No. 3 of 1997 on the Provisions of Implementation of Government Regulation No. 24 of 1997 on Land Registration.
As a result of being rejected or not accepted the registration of the land, of course providing losses that will be borne by the PPAT itself, at least PPAT is personally responsible to the client, that there are conditions that are still not met by explaining to the client that there is a lack of conditions i.e. tax is still unpaid and validated. As a result of being rejected or not accepted land registration because there is still a lack of such conditions, it can make the client become restless and upset because PPAT should be more professional and thorough in preparing the terms and procedures of the transfer of rights so that in the next there is no need for a shortage of terms of return, which can be troublesome for the client because the conditions and circumstances of each client certainly vary, let alone concerning a certain amount of money to pay the tax that must be prepared by the client.

**Conclusion**

BPHTB is regulated by Law No. 28 of 2009 on Local Taxes and Regional Levy, and for Banyumas Regency is further regulated in Banyumas District Regulation No. 1 of 2011 on Local Tax jo Regional Regulation No. 22/2016 on The Second Amendment to Banyumas District Regulation No. 1 of 2011 on Local Tax. The implementation of BPHTB also bases on the Banyumas Regent Regulation No. 63 of 2014 on The Procedure for The Acquisition of Land and Buildings in Banyumas Regency. The application of BPHTB based on the sale and purchase of its implementation includes the process of filling the BPHTB SSPD, the determination of tax objects, tax subjects, calculation of tax rates, research or validation, and payment. BPHTB based on buying and selling gets its own attention because based on PDRD Law and Local Tax Regulation, the basis of BPHTB calculation is the transaction price, therefore based on the Regent’s Regulation, the Regional Financial Agency carries out research procedures (validation) on BPHTB based on buying and selling by examining the correctness of the transaction price value used to calculate BPHTB.

PPAT who signs the deed of transfer of rights, without checking the taxes have been paid and validated provides legal consequences for PPAT in the form of the consequence of administrative sanctions in the form of fines for each violation. Enforcement of the law on administrative sanctions of fines against the PPAT and its procedures for implementation is not explained in the PDRD Law, the Local Tax Government, or into its implementing regulations.
The subsequent impact of PPAT negligence by signing the deed of transfer of rights, even conducting land registration to the land office but negligently not supervising and checking that the tax must have been paid and validated resulted in the rejection or acceptance of the registration of the land by the National Land Agency because it did not comply with the procedures and requirements of formal stipulated by the Regulation of the Minister of State of Agrarian / Head of the National Land Agency.

**Suggestions**

There is no implementation provision for administrative sanctions in the form of fines for violations that may be committed by PPAT, so it is best to immediately make provisions of implementation to ensure legal certainty and also provide an explanation of the procedures and procedures of law enforcement.

**References**


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