

# Responsibility of Land Asset Personnel (PPAT) in Assisting The Management of Cost of Obtaining Rights to Land and Building Tire (BPHTB) and Income Tax (PPH) for The Process of Transfer of Land Rights in Kampar District

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**Abstract:** PPAT is the general official authorized in making ontentik deed in relation to land i.e. 1. Trade, 2. Swap, 3. Grant, 4. Entry into the company (inbreg), 5. Sharing rights, 6. Granting Building Use Rights/Use Rights to Property, 7. Granting Dependent Rights, 8. The granting of power imposes the Right of Dependents, which is stipulated in Article 2 of Government Regulation No. 37 of 1998 concerning Ppat Department Regulation. PPAT was appointed by Meteri/ BPN, with the aim of providing legal certainty to the community, including providing services related to the implementation of the Department such as managing Roya Sertipikat, improvement of Land Rights from Building Rights to Property Rights. The community needs PPAT services in the Act of Transfer of land rights in addition to making a deed of transition, as well as asking to make the management of tax payments both tax PPh and BPHTB tax where in fact PPAT helps deposit tax BPHTB and PPh which is the obligation of the parties, it is done by receiving a power of attorney weighing enough, where it gives birth to a personal legal responsibility to ppat and seen the form PPh must validate its practice in Kampar District is not conducted research. By doing the above, which is not the task of ppat authority, then the problem that will be examined in this case is how the role of PPAT Office in the management of BPHTB, and how to Answer PPAT in the management of BPHTB, and PPh for the process of transfer of land rights in Kampar Regency.

**Key Words:** Responders, PPAT, BPHTB and PPh.

## 1. INTRODUCTION:

As an official, a PPAT must understand issues related to taxation, taxation gives PPAT additional authority to find out that tax payments have occurred by taxpayers who transfer land rights, so that they can provide better services to the community, especially to clients. its clients, considering that the PPAT can provide a solution or preliminary information regarding the amount of tax owed that must be paid by the parties in connection with the deeds they make.

In principle, taxes in Indonesia adhere to a "self assessment" system. This means that taxpayers are given the confidence to calculate and pay the tax payable by themselves, without basing it on the existence of a tax assessment, but using the Receipt of Right Deposit Tax.

The desire of the community, especially clients to PPAT, wants to sign the Sale and Purchase Deed as soon as possible and register the Transfer of Rights to Land and Buildings, and see the Taxes that are already Online. Based on these problems, BPN Kampar provides facilities in the form of an unwritten policy where if PPAT Kampar has completed the registration requirements for the Transfer of Land Rights that have been determined except, for PPh, proof of PPh payment is sufficient while for requirements *Validation* PPh it is PPAT Kampar's responsibility for taxation Considering the size of the PPAT's responsibility for the proper running of laws and regulations, especially in the transfer of land rights so that the implementation of tax payments *transparent, efficient and economic* and the realization of legal certainty, and the implementation of the Main Authority of the PPAT in accordance with their Position as well as the additional authority granted by taxation namely ensuring that the taxation runs properly and correctly. This is contrary to what happened to PPAT in Kampar Regency where PPAT experienced a role conflict (*Role Conflict*), namely where the community (client) who demands more hope and goals, namely, where the main job is to make authentic deeds regarding land and registering it is demanded more in outside management. his position is to calculate and deposit BPHTB and PPh taxes.

### 1.1. CONCEPTUAL FRAMEWORK:

- Responsibility: According to the Quarterly, accountability must have a basis, namely things that cause legal rights for one person to sue another and in the form of things that give birth to someone else's legal obligation to give his accountability[1]

- State Land Deed Making Official (PPAT): Land Deed Making Official (PPAT) is a public official who is given the authority to make authentic deeds regarding certain legal actions regarding land rights or property rights over apartment units (Article 1 number 1 Government Regulation No.37 of 1998, which is amended by Government Regulation Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Position of Land Deed Making Official).
- Fees for Acquisition of Land and Building Rights (BPHTB). BPHTB is a tax that must be paid by taxpayers (buyers) due to the acquisition of rights to land and / or buildings as a result of the transfer of rights to land and buildings.
- Income Tax (PPh): Income Tax (PPh) where the object of tax is income, namely any additional economic capacity received or obtained by the Taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase wealth The Taxpayer concerned, under whatever name.[2]
- Transfer of Rights to Land: Transfer of rights to land is the transfer or transfer of ownership rights to a plot or several parcels of land from the original owner to the new owner due to a certain legal act.

## 1.2. THEORITICAL FRAMEWORK:

- Theory of Authority: According to Phillipus M. Hadjon Authority or authority is a term in our law that should be used in the concept of public law.[3]
- Theory of Legal Responsibility: Hans Kelsen's describes the theory of accountability in law, namely a concept related to the concept of legal (*responsibility*) is the concept of legal responsibility (*liability*).

## 2. LITERATURE REVIEW:

The duties and powers of the PPAT are to assist the Head of Land to carry out land registration by making the deed of transferring land rights, assigning mortgage rights, granting land rights, there are other officials, namely the Akta Ikrar Wakaf (PPAIW) which makes a wakaf pledge deed in the registration of land ownership rights. The auction official has a role in making quotations of auction minutes or minutes of auction and finally the role of the committee *adjudication* in carrying out land registration (*systematically*) for the first land registration. Based on the foregoing, it can be said that PPAT has a role in helping the government in matters of land issues.

In the past tax was regulated by the *Transfer Fee Ordinance*, the collection of the transfer of title, which was collected on any agreement for the transfer of rights to permanent assets in the territory of Indonesia including because of a will grant, the making of the act is regulated in the law, namely, the *Transfer of Name Staatsblad Ordinance*. Since Law no. 5/1960 concerning Basic Agrarian Principles applies, so the Transfer of Name Fee on fixed assets in the form of land rights is no longer collected and is replaced with Fees for Acquisition of Land and Building Rights considering the need for taxation on the acquisition of rights to land and buildings.

Transfer of rights to land is a legal act of transferring rights to land which is carried out intentionally clearly / clearly so that the right of the owner of the right is released where the right is transferred to the right of another person where it is carried out in public witnessed by a party who has been appointed (authorized) according to regulations applicable.

## 3. METHOD:

The problems that have been formulated above are answered or solved using the approach *empirical juridical*.

## 4. DISCUSSION:

Considering the size of the PPAT's responsibility for the proper functioning of laws and regulations, especially in the transfer of land rights so that the implementation of tax payments *transparent, efficient and economic* and the realization of legal certainty, and the implementation of the Main Authority of PPAT in accordance with their Position as well as the additional authority granted by taxation namely ensuring that the taxation runs properly and correctly. This is contrary to what happened to PPAT in Kampar Regency where PPAT experienced a role conflict (*Role Conflict*), which is where the community (client) demands more hope and goals, namely, where the main job is to make authentic deeds regarding land and registering it is demanded more in outside management. his position is to calculate and deposit BPHTB and PPh taxes.

The correct operation of the Prevailing Laws in the Transfer of Rights to Land is no exception to the Taxation Regulations which are the most important part of the Transfer of Rights to Land so as to give birth to new legal products which are the responsibility of PPAT to the community, the State and Allah SWT, which are given authority by legislation. . Based on the descriptions above, further research is needed on the responsibilities of PPAT to assist in the management of BPHTB and PPh payments by PPAT.

#### 4. ANALYSIS:

- **The Role of Land Deed Making Officials (PPAT) in the Management of Land and Building Rights Acquisition Fees (BPHTB) and Income Tax (PPH) for the process of transferring land rights in Kampar Regency**

In the Transitional Process of Transfer of Rights to Land and Transfer of Ownership to Apartment Units where tax payment is required by the taxpayer who transfers rights through sale and purchase, the PPAT is given the authority to know that the tax of the parties has been paid by the taxpayer. According to the Chairperson of IPPAT, PPAT does not have a domain but when the Deed is made, PPAT asks for proof of BPHTB and PPh tax payments, there is no obligation therein to PPAT in tax matters and reinforced by the PPAT SMH statement we only help calculate taxes and ask for proof of payment so there is no obligation we're in tax. The transfer of land rights grants the power to deposit to PPAT / PPAT employees in terms of their obligation to pay Taxes owed on the transfer of rights, based on their hopes to sue PPAT which makes the sale and purchase deed to provide servants *Excellence* (the best service that prioritizes care), PPAT in order to provide services *Excellence* the required the public (*clients*) who come to him for a specific reason given by the taxpayer so that sometimes they receive a power of attorney who generally receives the power of attorney to deposit the taxpayers' obligations to deposit their tax money to be deposited by the recipient of either the PPAT / PPAT employee.

- **Responsibilities of Land Deed Making Officials (PPAT) in Managing Fees for Acquisition of Land and Building Rights (BPHTB) and Income Tax (PPH) for the Process of Transfer of Rights to Land in Kampar Regency**

The role of PPAT in assisting the management of Land and Building Acquisition Fees (BPHTB) and Income Tax (PPH) for the Transfer of Land Rights in Kampar Regency, where there should *Self Assessment System* be a tax collection system that imposes the determination of the amount of tax that must be paid by taxpayers. concerned. In certain cases where the taxpayer asks for help from the PPAT who makes the deed of transfer and helps to deposit the BPHTB tax and PPh.

#### 5. CONCLUSION:

- PPAT is a public official who has the authority to make authentic deeds concerning land, where in the management of the transfer of land rights through a sale and purchase carried out through PPAT, there is a tax payment that must be paid by the taxpayer before signing the sale and purchase deed, namely BPHTB and PPh payments by the parties who transfer land rights, this is obliged to see that the tax has a *self-assessment system*, the obligation of the parties to calculate, pay their own taxes, where if the tax payment has been made, the parties are required to show proof of payment to the PPAT, a problem that is general is where the parties do not know how to calculate taxes, how to *verify* and *validate* taxes, and / or do not have time to deposit taxes, verify and validate them so that they expect services *excellent* PPAT. services *Exclusive* in the form of assistance apart from making a deed of transfer and registering it with the BPN which is under PPAT's authority, PPAT helps to calculate, deposit, *verify* and *validate* BPHTB and PPh through a power of attorney, this is also common in Kampar Regency. PPAT in Kampar District is only helping the payment / depositing process for BPHTB and PPh because they only exercise the power they have been given.
- Deposit, verification and validation of BPHTB and PPh assisted by a power of attorney provided by the parties in the transfer of land rights are the responsibility to carry out a power of attorney with sufficient duty stamp. PPAT is not responsible for the payment of BPHTB and PPh because the tax is a *self-assessment system*, namely the collection of taxes that impose, determine the amount of tax that must be paid by the taxpayer himself, so tax on the transfer of land rights is the obligation of the parties, but what if PPh validation is not carried out by the PPAT who gets a power of attorney, so the answer is only limited to exercising the power of attorney.

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