

COLLECTION OF AUCTION DUTY ON NON-VOLUNTARY EXECUTION AUCTION WINNERS AT AUCTION CENTER IN PEKANBARU CITY

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Abstract: *The implementation of the application of the auction fee to the winner of a voluntary non-execution auction at the Auction Hall in Pekanbaru City, there are many problems in the case of a voluntary non-execution auction which in this case is a private auction hall, an example of a case that occurs in every auction price formed will be subject to an auction fee of 0,6% of the principal of the auction. If the car is sold at a price of Rp. 100,000,000 (one hundred million rupiah) then the auction fee should be Rp. 600,000, - (six hundred thousand rupiah) not Rp. 1,750,000, - (one million seven hundred fifty thousand rupiah) for the auction fee for one car, but in reality in PP No. 3 of 2018 concerning Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Finance, Non-Voluntary Execution Auctions conducted by Class II Auction Officers outside the Bonded Zone/Bonded Warehouse or other equivalent areas in this case The seller is 0% of the principal of the auction (Immovable Goods/BTB) and 0% of the principal of the auction (Movable Goods/BB). Meanwhile, the Buyers are 0.5% of the auction principal (Immovable Goods/BTB) and 0.6% of the auction principal (Movable Goods/BB). Voluntary Non-execution Auctions are auctions of private property, individuals or legal entities/business entities that are auctioned voluntarily.*

Key Words: *Collection of Auction Fees, Non-Voluntary Execution Auctions, Auction Hall.*

1. INTRODUCTION:

Execution auction is a public sale to implement or execute court decisions or decisions or documents equivalent to court decisions, such as Mortgages, Mortgages, or Fiduciary Guarantees.[1] Auctions have a significant role in meeting the needs of the community, based on the principle of openness, the principle of competition, the principle of justice, the principle of legal certainty, the principle of efficiency, and the principle of accountability.[2] In reality, voluntary auctions are underutilized by the community, even though by selling by auction there are several benefits that will be enjoyed by the community. The public's lack of knowledge has resulted in what the government expects, namely that the public's use of the auction institution is not achieved and results in the goodness or benefits of the auction not being felt by the community. Auctions or sales in public, provide several benefits or goodness compared to other sales, namely fair, fast, safe, realize high prices and provide legal certainty.

2. THEORITICAL FRAMEWORK:

- Legal Certainty Theory
According to Sudikno Mertokusumo, legal certainty is a guarantee that the law is carried out, that those entitled by law can obtain their rights and that decisions can be implemented.[3]
- Theory of Authority
According to Miriam Budiardjo, power is the ability of a person or group of human beings to influence the behavior of another person or group in such a way that the behavior is in accordance with the wishes and goals of the person or country.[4]
- Taxation Theory
Taxes are contributions to the State (which can be imposed) owed by those who are obliged to pay them according to regulations, without getting performance back directly, which can be directly appointed, and whose purpose is to finance general expenses in connection with the duties of the State. who runs the government.[5]

3. LITERATURE REVIEW:

The definition of Non-Tax State Revenue (PNBP) includes all central government revenues outside of the tax revenue [6]

Rahmat Soemitro in his book, quoted from Polderman states that public sales are a tool to enter into the most profitable agreement or agreement for the seller by gathering interested parties.[7]

4. METHOD:

The method used in this study is an empirical juridical approach, namely an approach based on field research methods, namely examining applicable legal provisions and what is happening in people's lives.[8]

5. DISCUSSION:

In practice in the field, the winner of the auction is subject to an administrative fee of Rp. 1,750,000, - (*one million seven hundred and fifty thousand rupiah*) for the auction fee for one car, but in reality it is in Government Regulation Number 3 of 2018 concerning Types and Tariffs for Types of State Revenue. Non-Tax Applicable to the Ministry of Finance, Non-Voluntary Execution Auctions conducted by Class II Auction Officers outside *Bonded Zonel Bonded Warehouses* or Other Equalized Areas, namely the type of non-tax state revenue for sellers, the rate of which is 0% of principal of the auction (Immovable Goods/BTB) and 0% of the principal of the auction (Movable Goods/BB). Meanwhile, for non-tax state revenue buyers, the tariff is 0.5% of the auction principal (Immovable Goods/BTB) and 0.6% of the auction principal (Movable Goods/BB).

6. ANALYSIS:

A. Implementation of the application of auction fees to winners of voluntary non-execution auctions at the Auction Hall in Pekanbaru City

With credit restructuring, it will bring enlightenment to solutions for creditors and debtors in the midst of the uncertain condition of the Covid-19 Pandemic and when viewed from the fulfillment of the theory of Legal Protection and Theory of Legal Certainty it can be concluded that the theory has been fulfilled because in the pandemic conditions all lines of the community's economy were destroyed and the existence of the government program could provide legal protection for the community from bad loans and legal certainty for the community and also financial institutions to be guaranteed. Implementation of the application of auction fees to winners of voluntary non-execution auctions at the Auction Hall in Pekanbaru City , namely the percentage that is not in accordance with the provisions but in fact in Government Regulation Number 3 of 2018 concerning Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Finance, Non-Voluntary Execution Auctions conducted by Class II Auction Officers outside the Bonded Zone/ *Bonded Warehouse* or other equivalent areas, namely the type of non-tax state revenue for the seller, the rate of which is 0% of the principal of the auction (Immovable Goods/BTB).) and 0% of the auction principal (Moving Goods/BB). Meanwhile, for non-tax state revenue buyers, the tariff is 0.5% of the auction principal (Immovable Goods/BTB) and 0.6% of the auction principal (Movable Goods/BB).

B. Legal consequences in the application of voluntary non-execution auction fees at the Auction Hall in Pekanbaru City

The legal consequences in the application of voluntary non-execution auction fees at the Auction Hall in Pekanbaru City are still not effective because in their application they are still contrary to Government Regulation Number 3 of 2018 concerning Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Finance. The sanction given by the DJKN Regional Office (Superintendent) for the supervision of the Auction Hall is in the case of the heaviest sanction being frozen for its business license, this is in accordance with the provisions of Article 44 in the Regulation of the Minister of Finance of the Republic of Indonesia Number 113/PMK.06/2019 concerning the Auction Hall. Juridically, the notion of authority is the ability given by legislation to cause legal consequences. Theoretically, the authority that comes from laws and regulations is obtained through three ways, namely attribution, delegation and mandate. Therefore, with supervision, sanctions must also be applied based on the theory of authority, in this case the Auction Hall in carrying out its duties who make mistakes in carrying out their duties must be given sanctions.

7. CONCLUSION :

From the discussion as explained earlier, several conclusions can be drawn, including:

- Implementation of the application of auction fees to winners of voluntary non-execution auctions at the Auction Hall in Pekanbaru City, there are many problems in terms of voluntary non-execution auctions, which in this case are private auction halls.
- The legal consequences in the application of voluntary non-execution auction fees at the Auction Hall in Pekanbaru City that are not in accordance with the percentage are not in accordance with the provisions but in fact in Government Regulation Number 3 of 2018 concerning Types and Tariffs of Non-Tax State Revenues Applicable to the Ministry of Finance.

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