

# THE EXISTENCE OF THE OFFICIAL OF THE LAND DEED (PPAT) TO ASSIST THE GOVERNMENT IN COLLECTING THE ACQUISITION AND DIVERSION OF LAND AND BUILDING (BPHTB) TO REALIZE LEGAL CERTAINTY

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**Abstract:** The official of the land deed is public official who authorized to make authentic deeds concerning certain legal act concerning the right to land or the property right of the flats unit. In the acquisition and diversion of land and building there is an arrangement before the parties sign the deed the official public of the land deed must ensure the duty on acquisition of land right is paid by the parties. The conclusion of this thesis is how the existence of PPAT to help government the method in this writing is empirical juridical which analyzed by authoritative theory and legal certainty, fieldwork called the PPAT and BPHTB. The results of this thesis about the existence of PPAT in assisting clients who make transaction for the acquisition or diversion of the land and the building in the deed. The existence of regulation stipulating that to signing a deed, BPHTB is paid in full by the parties. In assisting the government there are the consequence of the legal consequences imposed to PPAT if PPAT don't violation in assisting the payment of BPHTB. Government should be with a new legislation governing the function of PPAT in BPHTB collection.

## INTRODUCTION

With the enactment of Law No. 23/2014 on Regional Government, it encourages the making of regional regulations, especially regional taxes and levies. Perda on taxes is a legal rule issued by the territorial decentralization organs as an effort to increase regional capacity to finance their expenditure needs. Local governments need to increase regional

financial sources of financing in carrying out government and development tasks.

The most important thing is the authority to form a special, higher legal rule. The regional regulation on taxes does not authorize regions to impose new types of taxes, and in this case awareness is expected from the public in fulfilling their tax obligations. One of the potential sources of tax that should be taken into account in the situation of regional development is the Tax on Acquisition of Rights on Land and Buildings (BPHTB). In accordance with the development of the life and economy of the Indonesian nation, the issuance of Law No. 20 of 2000 as an update of Law No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights. The Law on Acquisition Fees for Land and Building Rights (BPHTB) is closely related to the enactment of Law Number 23 of 2014 concerning Regional Government where its implementation is related to central government structural policies but with the enactment of Law Number 23 of 2009 concerning Regional Taxes and Regional Retribution, then based on the provisions of Article 2 paragraph (2) BPHTB becomes Regional Tax. The complexity of the issue of regional autonomy is also related to the relationship between central and regional finance. In this case, the Land Rights Acquisition Fee (BPHTB) as a regional tax has a very significant effect on the APBD. Tax on Acquisition of Land and Building Rights (BPHTB) is an objective tax or material tax where the payable tax is based first on what is the object of the tax and then considers who is the subject of the tax.

Bogor Regency is one of the districts out of eighteen (18) districts in West Java province, with 40

sub-districts, 17 sub-districts and 417 villages. Bogor Regency has a center of government in the city of Bogor, which is precisely Cibinong.

Based on research conducted by researchers in the field each year there is a significant increase in BPHTB, this can be described in the following table:

Table 1.1  
Bogor Regency BPHTB income

NO	The tax year	Target tax revenue	Pealization of tax revenue
1	2011	125.000.000.000	244.055.038.445
2	2012	191.358.365.000	266.865.574.038
3.	2013	256.000.000.000	294.589.619.217
4.	2014	310.000.000.000	408.744.070.388
5.	2015	365.000.000.000	417.981.708.424
6.	2016	405.000.000.000	505.652.631.452

Source: Bappenda Bogor Regency

With the vast area conditions and significant developments in the receipt of Land and Building Rights Acquisition Fees, researchers are of particular interest to see whether the existence of PPAT in collecting Land and Building Acquisition Fees has received legal certainty and authority. So the researcher conducted the research under the title: EXISTENCY OF LAND ASSOCIATES (PPAT) IN ASSISTING THE COLLECTION OF COSTS TO ACKNOWLEDGMENT OF THE RIGHT TO LAND AND BUILDING (BPHTB) TO MAKE A LEGAL CERTAINTY.

**FRAMEWORK**

In the framework of the author's thinking using theories and definitions that are related to or related to the issues discussed, there are two theories used, namely the theory of authority and the theory of legal certainty.

**1. Authority Theory**

This theory is related to the source of authority itself in carrying out legal actions in relation to public law and its relationship with private law. The definition

of authority in the Indonesian dictionary means the same as authority, namely the right and power to do something. Authority comes from authority, while the authority itself according to the big Indonesian dictionary (KBBI) means:

- a. Right and power to act.
- b. Power makes governing decisions and assigns responsibility to others.
- c. Functions that can be performed.

Authority means:

- a. It is authorized
- b. The right and power to do something.

Hasan Shadhily translates authority as the right or power to give orders or act to influence the actions of others, so that something is done as desired. The authority possessed by government organs or state institutions in carrying out concrete actions to establish regulations by issuing decisions is always based on the authority obtained from the constitution by attribution, delegation or mandate. Authority is used in a noun and is equated with the term "bevoegheid" in Dutch law. According to Philipus M Hadjon, the term bevoegheid is used in the concept of public and private law. In our legal concept, the term authority or authority should be used in the concept of public law.

An explanation of the concept of authority can also be obtained through the source of authority and the concept of justifying the actions of government authority, this authority includes attribution, delegation, and mandate. Indrohartono argues that authority is obtained through attribution, delegation and mandate, each of which is described as follows:

Authority obtained by attribution, namely the granting of new governmental authority by a provision in the legislation. So here was born / created a new government authority. In the delegation, there was the delegation of an existing authority by another state administrative body or position. So a delegation is always preceded by an attribution of authority. In the mandate, there does not occur a new authorization or delegation of authority from one state administrative body or position to another.

According to the concept of the theory of authority Philipus M. Hadjon, every government action

implies that it must rely on legitimate authority. Indroharto pointed out three types of authority that originate from statutory regulations. This authority includes three sources, namely attribution, delegation and mandate. The authority for attribution is usually defined by the division of State power by law to an existing or new organ of government. The authority of the delegation is the authority that comes from the handover of authority that belongs to a government organ to another organ, in this case the authority that has been given by the delegator of the delegation then becomes the responsibility of the recipient of the authority. Mandated authority is an order or direction given by the crowd (the people or associations) to someone (several people) to carry out something according to the will of the crowd, thus all legal consequences resulting from a decision issued by the mandate are the responsibility. (Indroharto, 1993)

The definition of juridical authority is the ability granted by laws and regulations to cause legal consequences. Definition of authority according to HD. The stout is: "bevoegheid wet right worden omscrevenals het geheel van bestuurechtelijke rechtsverkeer", (authority can be explained as the whole of the rules relating to the acquisition and use of government authority by public law subjects in public law). The PPAT position is a position that is born on the basis of legal regulations and is related to civil law which gives the authority to make authentic deeds to serve the community. In Government Regulation Number 37 of 1998 concerning the Position Regulation for Making Land Deeds, the definition of PPAT is a public official who is given the authority to make authentic deeds concerning certain legal acts regarding land rights or ownership rights over land and buildings.

The authority of the PPAT in carrying out its duties as a public office is the authority obtained by attribution, which is derived from Government Regulations in a material sense. The authority of the PPAT is regulated in Government Regulation Number 37 of 1998 concerning the Position Regulation for Making Land Deeds. The authority of a PPAT is also independent and autonomous, as a public official appointed by the Minister, a PPAT can carry out its

functions at any time, without having to obtain approval from the central government, PPAT is free to carry out its functions, duties and authorities as long as it does not conflict with the prevailing laws and regulations. applies.

Even though PPAT is a public official, PPAT is not a civil servant who is subject to Law Number 5 of 2014 concerning State Civil Apparatus, because between the government and PPAT there is no official relationship, and PPAT is not paid from the government budget, however, PPAT is also not Ordinary private employees because PPAT must comply with the Law on the Position of Notary Public and Government Regulations regarding the Position Regulations for Land Deeds. In carrying out its duties, PPAT is obliged to carry out an oath of office, this is so that in carrying out its duties PPAT always upholds the dignity of the PPAT position. This means that PPAT is not allowed to act as a private sector because the dignity it respects is related to government authority as well as personal dignity, namely the PPAT's own morals in their personal life. (W.J.S Poerwadarmint, 2016)

The PPAT authority obtained by attribution comes from government regulations, in other words, government organs obtain authority directly from certain articles in a law. So in attribution, acceptance of existing authority, with internal and external responsibility for executing the authority completely rests with the recipient of the authority (attributearis).

## 2. Legal Certainty Theory

Certainty is derived from a definite word which means certain; already fixed; may not; certain things. The principle of legal certainty is a guarantee in which a law must be implemented in a good and appropriate manner. The purpose of law is certainty, if the law is not certain then the law will lose its identity and its meaning, so that the law is no longer used as a guide for everyone

The general nature of legal rules proves that law is not only aimed at bringing about justice or benefit, but solely for certainty. So the author uses the theory of legal certainty. According to Lon Fuller, in the book *The Morally of Law*, there must be certainty between the rules and their implementation. Thus there are

principles that must be fulfilled, and if they are not fulfilled, then the law is deemed to have failed to be called law. Eight principles that influence how positive law is run, namely:

- a. A legal system consisting of regulations not based on momentary decisions for certain matters.
- b. The regulation was announced to the public.
- c. Do not apply retroactively, because it will damage the integrity of the system.
- d. Made in a formula that is understandable by the public.
- e. There should be no conflicting regulations.
- f. Should not demand a single action more than what can be done.
- g. Should not be changed frequently.
- h. There must be a match between regulations and day-to-day implementation.

From Lon Fuller's opinion above, it can be said that there must be certainty between regulations and their implementation. Thus, behaviors, actions and factors that influence how positive law are implemented have entered the form.

From the description above regarding legal certainty, legal certainty can have several meanings, namely clarity, applicable law in society must be firm and contain openness so that anyone can understand the meaning of a legal provision. The law does not have multiple interpretations, so it does not become a source of doubt, does not create contradictions and can be implemented, so as to guarantee the rights and obligations of every citizen in accordance with the existing culture of society.

## RESEARCH METHODS

### 1. Approach Method

According to Soerjono Soekanto, scientific research means a method that aims to study one or several phenomena that aim to make sense of it and to conduct an in-depth examination of these facts to then seek a solutions or problems caused by these facts.

In legal research, there are several approaches. Juridical Normative and Empirical Juridical Methods. The normative juridical approach is carried out by examining and interpreting matters that are theoretical

in nature, concerning the principles, conceptions, doctrines, and legal norms related to PPAT, and Fees for Acquiring Rights on Land and Buildings.

Meanwhile, the juridical empirical approach is carried out by searching for and finding field data, interviews, which are used as support and linked to PPAT and Fees for the Acquisition of Land and Building Rights.

### 2. Research Specifications

This research specification uses descriptive analytical method that functions to describe or characterize legal research by systematically and completely describing objects that have been collected as they are without analyzing and making general conclusions.

In other words, analytical descriptive research takes problems or focuses on problems as they are when the research is carried out, the results of the research are then processed and analyzed to draw conclusions.

### 3. Data Collection Techniques

Data collection techniques in this study by combining primary data, secondary data and tertiary data as follows:

#### a. Primary data

Primary data or basic data in this study are needed to provide direct understanding of the first source, namely field data and the results of respondents' interviews.

Primary data obtained through field research, field research conducted is an attempt to obtain primary data in the form of interview observations and information and information from respondents. In this study the respondents were PPAT as executor of acquiring rights to land and buildings in the Bogor Regency area, as well as employees of the BPHTB Bappenda, tax revenue data from the Bogor Regency Regional Development Planning Agency (BAPPENDA Bogor Regency).

#### b. Secondary data

Secondary data is obtained through library research and documentary study of library research conducted to obtain legal theory and legal doctrine, legal principles and conceptual thinking as well as preliminary research related to the object of study. This

research can be in the form of legislation, literature and scientific papers, including:

1. The 1945 Constitution
2. Civil Code
3. Law No. 5/1960 on Basic Agrarian Regulations
4. Law Number 21 Year 1997 concerning Fees for Acquisition of Rights to Land and Buildings.
5. Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Fees for Acquisition of Land and Building Rights.
6. Law Number 28 Year 2009 concerning Regional Taxes and Regional Retributions.
7. Law Number 30 of 2004 concerning the Position of Notary Public.
8. Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary Public.
9. Government Regulation No. 37/1998 concerning the Position Regulations for Making Land Deeds.
10. Government Regulation Number 24 of 2016 concerning amendments to Government Regulation Number 37 of 1998 concerning regulations on the Position of Land Deed Making Officials.
11. Bogor Regency Regional Regulation Number 15 of 2010 concerning Fees for Acquisition of Land and Building Rights.
12. Bogor Regency Regional Regulation Number 2 of 2016 concerning Regional Taxes.
13. Regent Regulation No. 78/2010 concerning BPHTB Management and Collection Systems and Procedures.
14. Code of Ethics of the Indonesian Notary Association.
15. Code of Ethics for Land Deed Officials Association.

#### c. Tertiary Data

It is data obtained from the Indonesian Dictionary, Legal Dictionary, and quotes from the internet regarding matters relating to the discussion of PPAT and BPHTB in this thesis

#### 4. Data Analysis Methods

The data obtained from the results of field research and library research is then carried out by the data editing process, so that the accuracy of the data can be checked for errors and can be corrected by exploring the data sources again. After the data processing is

complete, a descriptive-analytic-qualitative data analysis will be carried out and specifically for the data in the documents, a content review will be carried out.

Lexy J Meleong argues that content review is a research methodology that implies a set of procedures for drawing perfect conclusions from a document. So that the main problems that are researched and studied in this study can be answered.

#### A. The existence of PPAT in collecting BPHTB

The existence of PPAT in assisting the optimal BPHTB payment process in Bogor Regency based on the sale and purchase deed of land and buildings made before PPAT is an effort to provide excellent service to its clients. Service is an action performed by a person or organization with the aim of providing satisfaction to customers or customers. These actions can be taken directly to serve customers. Meanwhile, excellent service is a translation of the term excellent service, which literally means excellent service and / or good service. It is called very good or best, because it is in accordance with applicable service standards or owned by agencies that provide services and satisfy customers. The definitions of excellent service that are often disclosed include:

1. Excellent service is to make customers feel important
2. Excellent service is to serve customers in a friendly, precise, and fast manner.
3. Excellent service is service that prioritizes customer satisfaction.
4. Excellent service is placing customers as partners
5. Excellent service is an optimal service that results in satisfaction.
6. Excellent service is a concern for customers to provide a sense of satisfaction
7. Excellent Service is an integrated service effort for customer satisfaction.

The concept of prime service is based on the development of excellent service by aligning the factors: attitude, attention, action, ability, appearance, and responsibility.

The system stipulated by law in the payment of BPHTB is a self-assessment payment system in which the taxpayer himself takes an active role in reporting, registering and calculating the owed BPHTB object. The

self-assessment system is implemented to provide the greatest possible trust and freedom for the public to increase awareness and public participation in depositing their taxes. The consequence of running this system is that the public must really know the procedures for calculating taxes and everything related to paying taxes.

There are several provisions or regulations that make PPAT have to be more careful in signing the deeds it makes, for example Law 28 of 2009 concerning Regional Taxes and Regional Levies, Article 91 Paragraph (1) states that a notary (PPAT) or PPAT can only sign a deed of transfer land rights and or building after the taxpayer submits proof of tax payment. The sound of a similar article is also contained in Article 24 Paragraph (1) of Law Number 20 of 2011 concerning Fees for Acquisition of Rights to Land and / or Buildings, which reads: The Official for Making Land Deeds or PPAT can only sign the deed of transferring rights to land and or buildings at the time the taxpayer submits proof of tax payment in the form of a deposit for the acquisition of land and building rights.

From the two laws above, it provides the view that PPAT can only sign the acquisition or transfer of rights to land and buildings when the taxpayer submits proof of tax payment. In this case, proof of tax payment is in the form of submitting a photocopy of tax payment (Letter of Deposit for Acquisition of Land and Building Rights) by showing the original. With the Circular of the Head of the National Land Agency of the Republic of Indonesia of the Republic of Indonesia Number 5 / SE / IV / 2013 concerning Registration of Land Rights or Registration of Transfer of Rights to Land Number 5 states that: PPAT, auction officials and heads of the land office can only carry out the registration process land title or registration of transfer of land rights after taxpayers submit proof of tax payment. The provisions for signing this deed require that PPAT participate in the supervision of the fulfillment of BPHTB payment obligations owed by taxpayers, even in this circular letter PPAT has determined the concept of a standard statement letter that if PPAT helps BPHTB payments then PPAT must make a statement that PPAT has made BPHTB payments to Bappenda.

The linkage of the research conducted by the author in Bogor Regency so that we can see several regulations in the Bogor Regency area related to PPAT as follows, in article 11 paragraph (1) of the Bogor Regency Regional Regulation No. 15/2010 concerning BPHTB, and Regent Regulation No. 78/2010 concerning System and Procedure concerning Management and Collection of Fees for Acquisition of Rights to Land and Buildings, Article 7 paragraph (1) which reads: Land Deed Making Official / PPAT can only sign the deed of transfer of rights to land and buildings after the taxpayer submits proof of tax payment. In both articles, it is implied that PPAT must play a role in helping the government to become the guarantor that taxpayers have indeed carried out their obligations to pay BPHTB for objects that will be used as acquisition or transfer of rights.

The authority granted to PPAT is the authority of attribution, namely the granting of new authority by the government from a provision of legislation. In other words, government organs obtain authority directly from certain articles in a statutory law. The authority granted to PPAT is contained in Government Regulation Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Officials for Making Land Deeds. As a public official who is appointed by the minister a PPAT, in carrying out his duties and authorities without having to obtain approval from the central government. PPAT is free to carry out its functions and authorities as long as it does not conflict with statutory regulations. In this government regulation, there is not a single article that states that PPAT must participate in helping the government, or that PPAT must assist government programs in the tax collection process. This is what causes PPAT not only to fulfill its obligations and authorities as a service business entity that facilitates taxpayers' desire to conduct transitional transactions or acquire land rights, but must also examine whether BPHTB payments have indeed been paid or not.

In showing the existence of PPAT in serving the community. So the PPAT provides the maximum excellent service in explaining the broadest possible information regarding the BPHTB regulations or

provisions that will be worn to the seller, as well as the procedures if the seller can get a reduction, relief, or exemption from the object imposed by BPHTB, even up to registering, calculation and payment of BPHTB to local governments, without being based on regulations governing PPAT's authority in collecting BPHTB.

The government factor as the party that forms and implements a regulation in the collection of fees for the acquisition of rights to land and buildings, does not form firm regulations to regulate that the government gives special authority to PPAT to assist the government in collecting taxes, with the theory of Philipus M Hadjon authority. , every action of the government must rely on a legitimate authority, the process of collecting taxes is the activity of collecting a number of taxes payable or a transaction conducted by the government, without any connection with other business entities. PPAT as a business entity engaged in the service sector does not have the authority in terms of the tax sector if it is required to assist the government in collecting taxes, it must be based on clear regulations that PPAT is indeed given special authority by the government.

The results of my interview with PPAT in Bogor Regency, stated that not all people understand the BPHTB payment process, this is due to the lack of socialization provided by the Bogor Regency Bappenda to the community, even the rules or procedures for obtaining BPHTB reduction, relief and exemption. cannot be accessed openly, so the PPAT must first provide information about tax payments, the amount of tax to be paid as well as the filling out of SSP (Tax Deposit) and SSB (BPHTB Deposit). My interview with the BPHTB Division Bappenda officer stated that there is indeed a means that is given directly to PPAT to directly access Bappenda to register objects that will be subject to land and building acquisition fees. This system was created to facilitate PPAT in registering objects that will be subject to BPHTB. On the one hand, this system does contain PPAT that makes it easier to register objects to be imposed by BPHTB, but this does not support the government program in organizing a self-assessment program in BPHTB payments.

It turns out that not only that, PPAT is still charged with examining the objects imposed by BPHTB,

it can be seen from the Bogor Regency Regent Regulation No. : PPAT conducts research on tax objects that are obtained by taxpayers. According to the results of my interview with PPAT, there are no PPAT obligations related to examining tax objects, but in this article it regulates that PPAT must conduct research on tax objects that will become objects of transactions for the acquisition and transfer of new rights. PPAT must examine the object of bphtb, while in the regulation of the regent of Bogor Regency, the one who should carry out the research process for the object of the BPHTB is the Bappenda officer of the BPHTB division. In this case there is Article 13 Paragraph (1) in the same Regent Regulation, which reads: The office is obliged to examine every BPHTB payment by a taxpayer. In paragraph (5) the application documents that have been received are then examined by the appointed officer to check the completeness of the documents. PPAT does not have the authority to examine the object of bphtb, but the regent has given authority to the agency to examine tax objects. There is a deviation between one article and another in the same governor regulation. So that there is real confusion about who has the authority to examine the object of the bphtb. The government can create new laws to authorize PPAT to collect bphtb

#### B. Legal Consequences of PPAT in assisting the Government in collecting BPHTB

The legal consequence of PPAT is to assist the government in assisting the collection of BPHTB where in daily practice, the taxpayer who represents the PPAT, deposits the outstanding BPHTB for transactions made in front of him (deed of sale) to the perception bank, namely BJB or BRI bank. Where the problems that arise are due to the act of strict regulations governing PPAT in collecting BPHTB as a duty and responsibility as a general official to support the BPHTB payment procedures. In connection with the analysis of the Regent's Regulations and the Bogor Regency Regional Regulations relating to PPAT, PPAT is given new responsibilities, namely the existence of new obligations in Bogor Regency Regional Regulation Number 15 of 2010 concerning BPHTB, Article 12 Paragraph (1) which reads: Land Deed Maker / PPAT and the head of

the office in charge of state auction services report the deeds or minutes of auction of the acquisition of rights to land and or buildings to the Regent through the official, at the latest, on the 10th of the following month. The sound of the article is the same as that of the Bogor regency Regent Regulation Number 78 concerning Systems and Procedures for Management and Collection of Fees for Acquisition of Land and Building Rights, Article 36.

In the Regional Regulation and the BPHTB Regent Regulation, the PPAT is obliged to report the making of the deed of transfer of rights to land and buildings to the Regent every 10th of the following month. Thus the Regional Regulation and the Bogor Regency Regent Regulation contradicts the principle of legal certainty from Lon Fuller, namely:

- a. A legal system consisting of regulations not based on momentary decisions for certain matters.
- b. The regulation was announced to the public
- c. Not retroactive
- d. Made with a formula that is generally understood
- e. There should be no conflicting regulations
- f. Should not demand a single action more than what can be done
- g. Cannot change.
- h. There must be agreement between regulations and day-to-day implementation.

Law enforcement through the systematic application of law is an indispensable necessity, especially in the framework of our recognition as a state, a law that upholds the rule of law, and however law enforcement must be in line with basic human values in the form of a sense of public justice and therefore law enforcement, law enforcement, and justice enforcement are a triad which are interconnected and related to one another in a systematic manner, and law enforcement through the correct application of law reflects a sense of justice and it is hoped that upholding law and justice is also to uphold welfare and prosperity because the laws determine how we should live in the society we aspire to.

However, in the article related to the above regulation of Bogor Regency Regent Regulation No.

78/2010, Article 36 Paragraph (2) states that PPAT will be subject to sanctions in the form of fines as stipulated in the Bogor Regency Regional Regulation No. PPAT violates by not reporting the deed to the Regent, it will be subject to a fine of Rp. 250,000 each report. Next, if they are not careful in examining the proof of BPHTB payment, the PPAT will be subject to a penalty of Rp. 7,500,000 for each violation. The provisions for sanctions in the form of fines are contained in Article 13 Paragraph (1) of Bogor Regency Regional Regulation No. 15/2010 concerning BPHTB, and Article 7 Paragraph (3) Regent Regulation No. Building. As a general state official who works without pay or has a pension from the state, a PPAT as a PPAT still has a compelling task, and the sanctions are equalized. The government may not form conflicting regulations, whether in fact the PPAT in carrying out its duties must also submit to the head of the region where the PPAT is assigned to serve.

The government must form a regulation stipulating that PPAT must assist local governments in collecting BPHTB, then PPAT may be subject to sanctions relating to its duties if PPAT does not carry out its duties. In order to save the interests of the public from losses caused by PPAT which are not responsible, as well as to maintain the image and authority of the PPAT, to protect the good name of the PPAT professional group from general assessments, it is necessary to have strict sanctions, which can be in the form of criminal sanctions or administrative sanctions by dismissing them. or revoke the PPAT operational permit if the PPAT does not assist the government in collecting BPHTB.

If the PPAT does not sign the deed without paying attention to whether the taxpayer has made BPHTB deposits to the state, the action violates legal obligations, or the result of such actions may result in partial or complete disappearance of the money, then PPAT commits an act that causes financial loss. Country.

These actors, then by referring to the definition of state losses, state losses occur due to reduced state assets due to PPAT actions that do not examine whether the BPHTB has been paid, so that the reduction in these assets occurs because money that should not have come



out of the state treasury, but in fact out of the state treasury or money that should have gone to the state treasury did not enter the state treasury, then this incident has resulted in state losses.

## CONCLUSION

Based on the results of legal research that has been carried out by the author, the authors provide the following conclusions:

1. The existence of PPAT which assists the government in collecting BPHTB is only based on providing excellent service only as the best service provider to taxpayers. PPAT must be directly involved in the process of calculating, reporting and paying BPHTB, this is done by PPAT without any strict regulations giving PPAT authority to carry out BPHTB collection.
2. The legal consequences for PPAT in assisting taxpayers do not have a strong regulatory basis so that if PPAT commits a violation of BPHTB deposits it can be subject to appropriate sanctions in this case it can be in the form of criminal sanctions, if PPAT does not help taxpayers or PPAT does not make monthly reports the regional head will only be subject to sanctions in the form of fines. The imposition of fines on PPAT is contained in Article 13 Paragraph (1) of Bogor Regency Regional Regulation No. 15/2010 concerning BPHTB, and Article 7 Paragraph (3) Regent Regulation No. 78/2010 concerning Management and Procedures for Management and Collection of Fees for Acquisition of Land Rights and The second building of the article states that if the PPAT is not careful to pay attention to whether the taxpayer has made BPHTB payments, a fine of Rp. 7,500,000. If the PPAT does not report the deed that they make every month, they will be subject to a fine for each report. This is regulated in Bogor Regency Regent Regulation No. 78/2010, Article 36 Paragraph (2) states that PPAT will be subject to sanctions in the form of fines as stipulated in Bogor Regency Regional Regulation No. 15/2010 Article 13 Paragraph (2) clearly states if PPAT violates by not reporting the deed to the Regent will be subject to a fine of Rp. 250,000 each report.

## Suggestions

Suggestions that can be given by the author regarding the conclusions related to the research are:

1. The existence of PPAT that helps BPHTB payments to Regency Bappenda must provide clear and firm rules, so that PPAT is indeed given the authority to collect BPHTB so that a new regulation can be created that states that PPAT is one of the government's means to make BPHTB payments, the BPHTB payment system can switched to the With Holding Tax System, which is a tax collection system that gives the authority to appointed third parties to determine the amount of tax owed by taxpayers in accordance with the applicable tax laws and regulations. so that the PPAT as a working partner of the tax apparatus who is also a state official who has legal authority and can help play an active role in collecting BPHTB.
2. The legal consequences that are binding on PPAT in assisting the implementation of optimal BPHTB revenue must be confirmed in a statutory regulation. In the provisions of Regional Regulations and Regent Regulations only impose sanctions in the form of fines, this still allows PPAT to misuse BPHTB revenues, because they are deemed too light sanctions. So it requires sanctions in the form of punishment, or revocation of operational permits to create a deterrent effect.

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