

PRAKTIK VALIDASI UTANG PAJAK PENGHASILAN ATAS TRANSAKSI TANAH YANG SERTIPIKAT HAK MILIK TELAH BERALIH KE NAMA PEMBELI DITINJAU DARI ASAS *CERTAINTY* PERPAJAKAN DAN ASAS KECERMATAN (Studi Kasus pada Kantor PPAT ISA dan Kantor PPAT SH di Kabupaten Bantul)

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INTISARI

Penelitian ini bertujuan untuk mengetahui dan menganalisis prosedur validasi PPh atas peralihan hak atas tanah sampai dengan Sertipikat Hak Milik atas tanah beralih kepada pihak pembeli. Selain itu juga mengkaji dan menganalisis mengenai praktiknya ditinjau dari Asas *Certainty* Perpajakan dan Asas Kecermatan (berdasarkan studi kasus pada kantor PPAT ISA dan kantor PPAT SH di Kabupaten Bantul).

Penelitian ini merupakan jenis penelitian normatif empiris dengan sifat penelitian deskriptif. Data primer diperoleh dari hasil wawancara dengan narasumber dan responden di Kabupaten Bantul. Data sekunder diperoleh dari hasil penelitian kepustakaan. Pengambilan sampel menggunakan metode *purposive sampling* yaitu pemilihan sampel dengan mempertimbangkan tertentu. Analisis data menggunakan metode pendekatan analisis kualitatif dan hasil analisis data disajikan secara deskriptif.

Berdasarkan hasil penelitian dapat disimpulkan bahwa utang PPh atas pengalihan hak atas tanah yang telah tervalidasi dan Sertipikat Hak Milik atas tanah sudah beralih kepada pihak pembeli masih dimungkinkan terjadi kurang bayar. Menimbulkan kurangnya kepastian bagi masyarakat karena hasil validasi penelitian formal bukan hasil akhir. Jangka waktu 3 (tiga) hari untuk penelitian formal kurang memperhatikan asas kecermatan. pemegang Sertipikat Hak Milik baru dapat mengajukan permohonan penghapusan pajak kepada Kantor Pajak Pratama.

Kata kunci : Validasi PPh, Peralihan Hak atas Tanah, Asas *Certainty* Perpajakan, Asas Kecermatan

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**VALIDATION PRACTICE OF INCOME TAX DEBT ON LAND
TRANSACTIONS WHICH THE FREEHOLD TITLE HAS CHANGED OVER
TO BUYER'S NAME VIEWING FROM THE TAX CERTAINTY PRINCIPLE
AND ACCURACY PRINCIPLE (Case Study at Land Deed Official Offices of
ISA and SH in Bantul District)**

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ABSTRACT

The purpose of this study is to find out and analyze the income tax debt validation procedure on the transfer of validated land and the freehold title has changed over to buyer's name. In addition, it also examines and analyzes the practice in terms of the tax Certainty Principle and the Accuracy Principle (based on a Case Study at Land Deed Official Offices of ISA and SH in Bantul District).

The type of this research is normative-empirical research that is descriptive. Primary data were obtained from interviews with informants and respondents in Bantul District. Secondary data were obtained from the results of library research. Sampling using purposive sampling method, namely the selection of samples with certain considerations. Data analysis used a qualitative analysis approach and the results of data analysis were presented descriptively.

The results of this study is, it can be concluded that the income tax debt on the transfer of validated land rights and the freehold title has changed over to buyer's name, it is still possible for underpayments to occur. It creates a lack of certainty for the community because the results of formal research validation are not the final results. The period of 3 (three) days for formal research does not pay attention to the principle of accuracy. New freehold title holders may apply for tax write-off to the tax office.

Keyword : Income tax validation, transfer of land rights, tax certainty principles, principles of accuracy.

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