

**PERLINDUNGAN HUKUM BAGI WAJIB PAJAK DAN PPAT DALAM
PROSES VALIDASI *E-BPHTB* DI KABUPATEN KULON PROGO
DITINJAU DARI ASAS *CERTAINTY* DAN ASAS *EFFICIENCY***

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INTISARI

Penelitian ini berdasarkan kasus yang berkaitan dengan terlambatnya pembagian PBB setiap tahunnya di Kabupaten Kulon Progo sejak adanya sistem baru proses validasi online *e-BPHTB*. Keberadaan NJOP yang terdapat pada laman PBB sangat penting untuk proses validasi online *e-BPHTB*. Kabupaten Kulon Progo dipilih karena Kabupaten tersebut memiliki bandara baru Yogyakarta Internasional Airport yang merupakan salah satu faktor penyebab tafsiran harga NJOP meningkat dan penetapan NJOP yang lebih lama dari waktu yang sudah ditetapkan.

Jenis penelitian ini adalah penelitian hukum yuridis normatif dan empiris dengan sifat penelitian deskriptif. Data primer diperoleh dari hasil wawancara dengan narasumber dan responden menggunakan metode purposive sampling. Data sekunder diperoleh dari hasil penelitian kepustakaan. Analisis data menggunakan metode pendekatan analisis kualitatif dan hasil analisis data disajikan secara deskriptif.

Berdasarkan hasil penelitian dapat disimpulkan bahwa proses validasi *e-BPHTB* di Kulon Progo terhambat dikarenakan 2 (dua) sebab. Pertama, terlambatnya penetapan NJOP dan pembagian PBB kepada Wajib Pajak. Hal ini dikarenakan perbedaan pendapat mengenai penetapan NJOP hak atas tanah antara Pemerintah Daerah dan Pemerintah Pusat. Penyebab kedua, sistem validasi online *e-BPHTB* Kulon Progo pada laman website resmi yang disediakan oleh pihak BKAD yakni <http://mapatda.kulonprogokab.go.id/ebphtb/> masih dalam proses pengembangan sejak 2020 hingga saat ini oleh vendor pemrogram. Akibat hukumnya, subjek BPHTB menjadi kesulitan membayar pajak PBB dan BPHTB. PPAT di wilayah kerja Kabupaten Kulon Progo tidak dapat menjalankan tugas dan pekerjaannya sebagai pejabat yang berwenang memproses peralihan hak atas tanah dari klien. Hal ini dapat terjadi karena disebabkan belum ada aturan pelaksana untuk proses validasi *e-BPHTB* di Kulon Progo. 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: Perlindungan Hukum, Wajib Pajak, PPAT, BKAD, *e-BPHTB*, Peralihan Hak atas Tanah, Asas *Certainty*, Asas *Efficiency*, Kulon Progo

**LEGAL PROTECTION FOR TAXPAYERS AND PPATS IN THE E-BPHTB
VALIDATION PROCESS IN KULON PROGO DISTRICT VIEWED FROM
CERTAINTY PRINCIPLES AND EFFICIENCY PRINCIPLES**

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ABSTRACT

This research is based on a case related to the delay in the distribution of PBB every year in Kulon Progo Regency since the existence of a new e-BPHTB online validation process system. Meanwhile, the existence of the NJOP found on the PBB website is very important for the e-BPHTB online validation process. Kulon Progo Regency was chosen because the Regency has a new Yogyakarta International Airport which is one of the factors causing the interpretation of the increased NJOP price and the determination of the NJOP which is longer than the predetermined time. This research aims to

This type of research is normative and empirical juridical research with the nature of descriptive research. Primary data were obtained from interviews with informants and respondents using purposive sampling method. Secondary data obtained from the results of library research. Data analysis used a qualitative analysis approach and the results of data analysis were presented descriptively.

Based on the research results, it can be concluded that the e-BPHTB validation process in Kulon Progo is hampered due to 2 (two) reasons. First, the late determination of the NJOP and the distribution of PBB to taxpayers. This is due to differences of opinion regarding the determination of the NJOP of land rights between the Regional Government and the Central Government. The second cause is the Kulon Progo e-BPHTB online validation system on the official website page provided by BKAD, namely <http://mapatda.kulonprogokab.go.id/ebphtb/> which is still under development since 2020 until now by programming vendors. As a result of the law, BPHTB subjects have difficulty paying PBB and BPHTB taxes. The PPAT cannot carry out its duties and work as an official authorized to process the transfer of land rights from clients. This can happen because there are no implementing regulations for the e-BPHTB validation process in Kulon Progo. The 3 (three) day period for formal research pays little attention to the principle of accuracy. the holder of a new Freehold Certificate can submit an application for tax write-off to the Primary Tax Office.

Keyword: Legal Protection, Taxpayers, PPAT, BKAD, e-BPHTB, Transfer of Land Rights, Certainty Principles, Efficiency Principles, Kulon Progo