

**KESEUAIAN SISTEM ELEKTRONIK e-PHTB NOTARIS-PPAT DALAM
PROSES PENGALIHAN HAK ATAS TANAH DAN/ATAU BANGUNAN DAN
PERJANJIAN PENGIKATAN JUAL BELI ATAS TANAH DAN/ATAU
BANGUNAN DENGAN ASAS EFISIENSI DAN ASAS KEMANFAATAN**

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INTISARI

Tujuan penelitian ini adalah untuk mengkaji dan menganalisis lebih lanjut mengenai realisasi pemanfaatan sistem elektronik e-PHTB Notaris PPAT terkait PPh HaTB atau PPJB dan untuk mengetahui, mengkaji dan menganalisis lebih dalam mengenai kesesuaian sistem elektronik e-PHTB Notaris-PPAT dalam proses pengalihan hak atas tanah dan/atau bangunan dengan asas efisiensi dan asas kemanfaatan.

Jenis penelitian adalah penelitian normatif empiris dengan sifat penelitian eksplanatoris. Data primer diperoleh dari hasil wawancara dengan narasumber dan responden menggunakan kuesioner. Data sekunder diperoleh dari hasil penelitian kepustakaan. Analisis data menggunakan metode pendekatan analisis kualitatif dan hasil dari analisis dalam penelitian ini akan dijabarkan secara sistematis.

Berdasarkan hasil penelitian dapat disimpulkan bahwa proses validasi PPh HaTB atau PPJB melalui sistem elektronik e-PHTB Notaris-PPAT termasuk dalam “pihak lain” yang dapat menjadi kuasa wajib pajak menurut Pasal 32 ayat (3a) UU KUP dalam UU HPP dan tidak termasuk dalam “pihak lain” yang diatur dalam Pasal 32A UU KUP dalam UU HPP. Sistem elektronik e-PHTB Notaris-PPAT juga telah sesuai dengan asas efisiensi dan asas kemanfaatan.

Kata Kunci: e-PHTB Notaris-PPAT, Pengalihan Hak Atas Tanah, Perjanjian Pengikatan Jual Beli, Asas Efisiensi, Asas Kemanfaatan, Kabupaten Sleman

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SUITABILITY OF THE E-PHTB NOTARY-PPAT ELECTRONIC SYSTEM IN THE PROCESS OF TRANSFERRING RIGHTS TO LAND AND/OR BUILDINGS AND BINDING AGREEMENTS FOR SALE AND PURCHASE OF LAND AND/OR BUILDINGS WITH THE PRINCIPLES OF EFFICIENCY AND BENEFITNESS

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ABSTRACT

The purpose of this research is to study and analyze further regarding the realization of the use of the PPAT Notary e-PHTB electronic system related to PPh HaTB or PPJB and to find out, study and analyze more deeply the suitability of the Notary-PPAT e-PHTB electronic system in the process of transferring land rights and/or buildings with the principle of efficiency and the principle of benefit.

This type of research is empirical normative research with explanatory research characteristics. Primary data was obtained from interviews with sources and respondents using questionnaires. Secondary data was obtained from the results of library research. Data analysis uses a qualitative analysis approach method and the results of the analysis in this research will be described systematically.

Based on the research results, it can be concluded that the validation process for PPh HaTB or PPJB through the e-PHTB Notary-PPAT electronic system is included in "other parties" who can become the taxpayer's proxy according to Article 32 paragraph (3a) of the KUP Law in the HPP Law and is not included in "other parties" as regulated in Article 32A of the KUP Law in the HPP Law. The e-PHTB Notary-PPAT electronic system is also in accordance with the principles of efficiency and benefit.

Keywords: e-PHTB Notary-PPAT, Transfer of Land Rights, Sale and Purchase Agreement, Principle of Efficiency, Principle of Benefit, Sleman Regency.

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