

## INTISARI

### AKIBAT HUKUM PEMBAYARAN PAJAK PENGHASILAN SEBELUM PENANDATANGANAN PERJANJIAN PENGIKATAN JUAL BELI HAK ATAS TANAH DIHADAPAN NOTARIS

Oeh:

Gede Kurnia Utara Wungsu<sup>1</sup>, Sutanto<sup>2</sup>

Penelitian ini bertujuan untuk mengetahui kapanakah pembayaran pajak penghasilan atas penghasilan dari perjanjian pengikatan jual beli hak atas tanah dilakukan, mengetahui pembayaran pajak penghasilan dilakukan sebelum penandatanganan perjanjian pengikatan jual beli hak atas tanah dihadapan Notaris, serta mengetahui perlindungan hukum bagi penjual yang telah membayar pajak penghasilan apabila calon pembeli membatalkan kehendaknya untuk membeli sebelum ditandatanganinya perjanjian pengikatan jual beli hak atas tanah dihadapan Notaris.

Metode penelitian yang digunakan adalah yuridis normatif, dengan mengkaji norma-norma positif dalam sistem perundang-undangan positif yang berlaku terkait dengan pembayaran pajak penghasilan atas penghasilan dari perjanjian pengikatan jual beli hak atas tanah.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa: 1). pembayaran pajak penghasilan dilakukan pada saat penjual menerima pembayaran dari pembeli atas perjanjian pengikatan jual beli hak atas tanah yang dilakukan. 2). Perjanjian pengikatan jual beli hak atas tanah tidak hanya dapat dilakukan dihadapan Notaris, namun dapat juga dilakukan dibawah tangan berdasarkan kesepakatan para pihak, dan pajak penghasilan yang menjadi kewajiban penjual wajib dibayar pada saat diterimanya pembayaran dari pembeli. 3). Pembeli yang ingin membatalkan kehendaknya untuk membeli harus mendapat persetujuan dari penjual. Pembatalan tersebut diperlukan sebuah perjanjian pembatalan dan terkait dengan pajak penghasilan yang sudah dibayar oleh penjual dapat diajukan restitusi dengan perjanjian pembatalan sebagai dasarnya. Ketika pembeli ingin membatalkan kehendaknya untuk membeli tetapi penjual tidak setuju, maka perjanjian pengikatan jual beli hak atas tanah tersebut masih tetap berlangsung, dan jika pembeli yang tidak melaksanakan isi perjanjian, maka perbuatan tersebut adalah wanprestasi.

**Kata Kunci:** Pembayaran Pajak Penghasilan, Perjanjian Pengikatan Jual Beli Hak Atas Tanah.

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<sup>1</sup> Mahasiswa Program Pascasarjana Magister Kenotariatan Universitas Gadjah Mada

<sup>2</sup> Dosen Fakultas Hukum Universitas Gadjah Mada

## ABSTRACT

### THE LEGAL IMPACT OF INCOME TAX PAYMENT PRIOR TO THE SIGNING OF THE RIGHT TO LAND SALE AND PURCHASE BINDING AGREEMENT BEFORE THE NOTARY PUBLIC

By:

Gede Kurnia Uttara Wungsu<sup>1</sup>, Sutanto<sup>2</sup>

This research is aimed at determining the time for the payment of income tax for the income generated from the right to land sale and purchase binding agreement, determining the payment of income tax that is done prior to the signing of the right to land sale and purchase binding agreement before the notary public, also determining the legal protection for the seller who has paid the income tax in the case of the buyer cancelling his intention to purchase prior to the signing of the right to land sale and purchase binding agreement.

The method in use is juridical normative, by reviewing positive norms in the applicable positive legal system related to the income tax payment generated from right to land sale and purchase binding agreement.

Based on the result of the current research, it can be concluded that: 1) the payment of income tax done when the seller receives the payment from the buyer for the right to land sale and purchase binding agreement. 2) The right to land sale and purchase binding agreement cannot only be performed before the notary public but also unofficially based on the agreement between the involved parties and the income tax that becomes the obligation of the seller must be paid when the payment from the buyer is received. 3) The seller who wants to cancel his intention to purchase must obtain agreement from the seller. That cancellation requires a cancellation agreement and in relation to the income tax that has been paid by the seller, restitution can be submitted on the basis of the cancellation agreement. In the case of the seller wanting to cancel his intention to buy but the seller disagrees, the right to land sale and purchase binding agreement will still be taking place, and in the case of the buyer fail to perform the agreement, then the act is considered as a breach.

**Keywords:** Income Tax Payment, Right to Land Sale and Purchase Binding Agreement.

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<sup>1</sup> Postgraduate Student of Notary Master Study Program, Gadjah Mada University.

<sup>2</sup> Lecturer of Faculty of Law, Gadjah Mada University.