

## **ANALISIS KEWENANGAN NOTARIS DAN PPAT TERKAIT PENYETORAN PAJAK PENGHASILAN ATAS PENGHASILAN DARI PERJANJIAN PENGIKATAN JUAL BELI DAN JUAL BELI TANAH DAN/ATAU BANGUNAN**

### **INTISARI**

**Oleh:**

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Penulisan hukum ini bertujuan untuk mengetahui, mendiskripsikan, dan menganalisis kewenangan Notaris dan PPAT terkait penyetoran pajak penghasilan atas penghasilan dari pengikatan perjanjian jual beli dan jual beli tanah dan/atau bangunan serta mengetahui dan menganalisis unsur kepastian hukum PP 34/2016 dan PMK No. 261/PMK.03/2016 terkait kewenangan Notaris dan PPAT dalam membantu penyetoran pajak penghasilan atas penghasilan dari pengikatan perjanjian jual beli tanah dan/atau bangunan.

Jenis penelitian ini adalah normatif, yaitu penelitian ini hanya ditujukan pada peraturan-peraturan yang tertulis dan lebih banyak menggunakan data sekunder yang ada di perpustakaan. Data sekunder yang diperoleh melalui studi pustaka dan didukung dengan data primer melalui wawancara narasumber terkait dianalisis dengan metode kualitatif dan disajikan secara deskriptif.

Berdasarkan hasil penelitian disimpulkan bahwa dalam hal proses penyetoran pajak penghasilan tersebut wajib pajak dimungkinkan memerlukan bantuan pihak lain, harus tetap menggunakan surat kuasa sebagaimana diatur dalam pasal 32 ayat 3 Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan (UUKUP). Meskipun PP 34/2016 dan PMK No.261/PMK.03/2016 tidak mengatur mengenai kuasa dalam membantu penyetoran pajak penghasilan atas penghasilan jual beli tanah dan/atau bangunan, hal ini *mutatis mutandis* undang-undang berlaku. PP 34/2016 dan PMK No.261/PMK.03/2016 sudah memenuhi unsur kepastian hukum dengan diterapkannya *self assessment system* dalam penyetoran pajak penghasilan dilihat dari penggunaan bahasa hukum.

**Kata – kata Kunci: Penyetoran Pajak Penghasilan, Kewenangan Notaris dan PPAT, Kepastian Hukum**

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**AN ANALYSIS OF THE AUTHORITY OF NOTARY AND LAND DEED  
OFFICIAL TOWARDS THE PAYMENT OF INCOME TAX FOR INCOME  
OBTAINED FROM CONDITIONAL SALE AND PURCHASE AGREEMENT  
AND SALES-PURCHASE OF LAND AND/OR BUILDING**

**ABSTRACT**

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This legal writing aims to identify, describe, and analyze the authority of Notary and Land Deed Official related to the payment of income tax on income from conditional sale and purchase agreement and sale-purchase of land and / or building and to understand and analyze the legal certainty element of Government Regulation 34/2016 and Ministry of Finance Regulation 261 / MFR.03 / 2016 concerning the authority of the Notary and Land Deed Official in assisting the payment of income tax on income from conditional sale and purchase agreement and sale-purchase of land and / or building.

This is a normative research, i.e, only analyzing the written rules and uses secondary data. Secondary data obtained through literature study and supported by primary data through interviews to related persons were analyzed with a qualitative method and is presented descriptively.

Based on the result of the research concluded that in the case of the income tax depositing process, it is possible for taxpayers to need help from other parties, it must use the power of attorney as stipulated in article 32 paragraph 3 of the General Provisions and Taxation Procedures Law. Although Government Regulation 34/2016 and Ministry of Finance Regulation No.261 / MFR .03 / 2016 do not regulate the power of attorney in assisting the deposit of the payment of income tax on income from the sales and purchase of land and/or building, this is *mutatis mutandis* law applies. Government Regulation 34/2016 and Ministry of Finance Regulation No.261 / MFR.03 / 2016 already fulfill the element of legal certainty with the implementation of self assessment system in depositing income tax seen from using legal language.

**Keywords: Deposit of Income Tax, Notary and Land Deed Official Authority, Legal Certainty.**

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