

PENGATURAN NILAI HARGA TANAH YANG SEHARUSNYA DALAM PENETAPAN PAJAK JUAL BELI HAK ATAS TANAH KARENA HUBUNGAN ISTIMEWA

Dwi Ayu Hardini¹, dan Any Andjarwati²

INTISARI

Penelitian ini mengkaji tentang nilai harga tanah yang seharusnya termasuk nilai tanah dengan harga pasar yang wajar karena hubungan istimewa serta pemahaman PPAT terhadap penilaian pajak jual beli hak atas tanah karena hubungan istimewa.

Penelitian ini merupakan penelitian yuridis normatif yang didukung dengan wawancara terhadap narasumber. Hasil penelitian menunjukkan: (1) Pengaturan nilai harga tanah yang seharusnya, termasuk nilai tanah dengan harga pasar yang wajar, digunakan untuk dasar perhitungan pajak jual beli hak atas tanah karena hubungan istimewa secara normatif tidak tepat sebab nilai yang seharusnya untuk peralihan tanah karena hubungan istimewa memiliki sifat relatif, sementara istilah nilai pasar bersifat obyektif sehingga aturan ini mengandung kontradiksi di dalamnya. (2) Pemahaman para PPAT terhadap penilaian pajak jual beli hak atas tanah karena hubungan istimewa memiliki pemahaman yang berbeda-beda. Dalam penilaian pajak jual beli hak atas tanah karena hubungan istimewa tidak mencerminkan harga senyatanya atau harga *real* karena adanya kekosongan hukum mengenai pajak jual beli hak atas tanah karena hubungan istimewa. Adanya hubungan istimewa dalam jual beli hak atas tanah berkaitan dengan hukum waris adat penerusan dan pengoperasian kekayaan *material* dan *in material* alat mempertahankan kesatuan kehidupan kekeluargaan.

Kata Kunci : Pajak Jual Beli Tanah, Hubungan Istimewa, PPAT.

¹ Mahasiswa Program Pascasarjana Magister Kenotariatan Fakultas Hukum Universitas Gadjah Mada Yogyakarta

² Dosen Program Pascasarjana Magister Kenotariatan Fakultas Hukum Universitas Gadjah Mada Yogyakarta

**REGULATION OF THE VALUE OF LAND PRICES THAT SHOULD BE IN
THE DETERMINATION OF THE SALE AND PURCHASE TAX ON LAND
RIGHTS DUE TO A SPECIAL RELATIONSHIP**

Dwi Ayu Hardini³, and Any Anjarwati⁴

ABSTRACT

This study examines the value of land prices that should include in the value of land at a fair market price due to the special relationship and understanding of PPAT on the evaluation of the sale and purchase of rights to land due to special relationships.

This study was a normative juridical research supported by interviews with informants. The results of the study showed that: (1) The regulation of the value of land prices that should, including in the land value at a fair market price, is used for the basis of calculating the sale and purchase tax of rights to land due to the normative relationship which is not appropriate since the value that is supposed to be for land transfer due to a special relationship has a relative nature, meanwhile, the term market value is objective so that this rule contains contradictions in it. (2) The understanding of the PPAT on the evaluation of the sale and purchase of rights to land due to special relationships which has different understandings. In the evaluation of the sale and purchase tax on rights to land due to the special relationship does not reflect the actual price or real price since there is a legal vacuum regarding the sale and purchase tax of rights to land due to a special relationship. The existence of a special relationship in the sale and purchase of rights to land relating to the inheritance of customary law and the operation of material wealth and in-material tools maintains the unity of family life.

Keywords: Land Purchase Tax, Special Relationship, PPAT.

³ Student of Postgraduate Study Program of Notaries Law Faculty Gajah Mada University Yogyakarta

⁴ Lecturer of Postgraduate Study Program of Notaries Law Faculty Gajah Mada University Yogyakarta