

IMPLEMENTASI PRINSIP KEHATI-HATIAN TERHADAP NOTARIS
/PEJABAT PEMBUAT AKTA TANAH DALAM HAL PELAYANAN
PEMBAYARAN PAJAK PENJUAL (PPH) DAN PAJAK
PEMBELI (BPHTB) DI KABUPATEN INDRAMAYU

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INTISARI

Penulisan hukum ini bertujuan untuk mengetahui implementasi prinsip kehati-hatian terhadap Notaris/PPAT dalam hal pelayanan pembayaran pajak penjual (PPH) dan pajak pembeli (BPHTB) di Kabupaten Indramayu. Permasalahan yang diangkat dalam penulisan hukum ini terkait dengan implementasi prinsip kehati-hatian terhadap Notaris/PPAT dalam hal pelayanan pembayaran pajak penjual (PPH) dan pajak pembeli (BPHTB) di Kabupaten Indramayu dan risiko dan akibat hukum bagi Notaris/PPAT dalam hal pembayaran pajak penjual (PPH) dan pajak pembeli (BPHTB) melalui penitipan uang pajak maupun dana talangan dari Notaris/PPAT di Kabupaten Indramayu.

Penelitian hukum ini menggunakan metode normatif-empiris sehingga jenis penelitian ini terdiri dari penelitian lapangan yaitu penelitian yang langsung turun ke lapangan untuk memperoleh data primer dan penelitian kepustakaan yaitu penelitian dengan studi dokumen untuk mendapatkan data sekunder. Data yang telah diperoleh dilakukan analisis secara kualitatif yaitu melakukan penilaian dengan mendasarkan pada asas kecermatan yang ada dalam Asas-Asas Umum Pemerintahan Yang Baik (AAUPB) guna memperoleh penyelesaian masalah.

Hasil dari penelitian ini dapat ditarik 2 (dua) kesimpulan. Pertama, implementasi prinsip kehati-hatian Notaris/PPAT dalam praktik penitipan uang pajak di Kabupaten Indramayu masih belum dijalankan dengan baik, karena masih terdapat beberapa tolak ukur prinsip kehati-hatian dalam pelayanan pembayaran pajak yang belum dijalankan, seperti Notaris/PPAT tidak memperhatikan peraturan perundang-undangan yang berlaku terkhusus di Kabupaten Indramayu. Adapun Notaris/PPAT yang melakukan praktik dana talangan di Kabupaten Indramayu sudah dapat dikatakan bahwa Notaris/PPAT tidak berhati-hati. Hal ini dikarenakan pajak merupakan kewajiban dari wajib pajak, bukan kewajiban Notaris/PPAT. Kedua, Risiko hukum yang sering dialami oleh Notaris/PPAT di Kabupaten Indramayu adalah risiko kekurangan bayar BPHTB. Adapun risiko hukum dana talangan yang pernah dialami Notaris/PPAT di Kabupaten Indramayu yaitu risiko tidak digantinya uang dana talangan.

Kata Kunci : Prinsip kehati-hatian, Notaris/PPAT, Pajak, Jual beli hak atas tanah.

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THE IMPLEMENTATION OF PRUDENTIAL PRINCIPLE OF NOTARY/
LAND DEED OFFICIAL IN THE PAYMENT SERVICE OF
SELLER TAX (PPH) AND BUYER TAX
(BPHTB) IN INDRAMAYU

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ABSTRACT

This legal writing aims to find out the implementation of the prudential principle towards Notary/ Land Deed Officer in terms of service for the payment of seller tax (PPH) and buyer tax (BPHTB) in Indramayu Regency. The problems that raised in this legal writing are the implementation of the prudential principle towards Notary/ Land Deed Officer in terms of service for the payment of seller tax (PPH) and buyer tax (BPHTB) in Indramayu Regency as well as the risks and legal consequences for the Notary/ Land Deed Officer in terms of service for the payment of seller tax (PPH) and buyer tax (BPHTB) through safekeeping of tax money and bailout funds for his/her client in Indramayu Regency.

This legal research uses normative-empirical methods. Therefore this type of research consists of field research that is a research which directly took to the field to obtain primary data and library research that is a research with document studies to obtain secondary data. The data is analyzed qualitatively by making an assessment based on the principle of accuracy as one of general principles of good governance in order to obtain problem solution for this research.

There are 2 (two) conclusions for this research. First, the implementation of the prudential principle towards Notary/ Land Deed Officer in terms of service for the payment of seller tax (PPH) and buyer tax (BPHTB) in Indramayu Regency has not been carried out properly, since there are still some standards for the prudential principle in the service of paying taxes that have not been implemented. For example, the Notary/ Land Deed Officer does not pay attention to the applicable laws and regulations in Indramayu Regency. The Notary/ Land Deed Officer who practices bailout funds for his/her client in Indramayu Regency is not careful. This is because tax is an obligation of taxpayers, not the obligation of the Notary/ Land Deed Officer. Second, the legal risk that is often experienced by Notary/ Land Deed Officer in Indramayu Regency is the risk of buyers underpayment tax (BPHTB). The legal risk of bailout funds for his/her client experienced by Notary/ Land Deed Officer in Indramayu Regency is the risk of not replacing such bailout funds.

Keywords : Prudential principle, Notary/ Land Deed Officer, Tax, Buying and selling land rights.

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