

IMPLEMENTASI PEMBERLAKUAN VALIDASI PAJAK PENGHASILAN PADA PROSES JUAL BELI HAK ATAS TANAH DAN/ATAU BANGUNAN BERDASARKAN PERATURAN DIREKTUR JENDERAL PAJAK NOMOR PER-18/PJ/2017 DAN PER-26/PJ/2018 DI CIKARANG UTARA KABUPATEN BEKASI

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INTISARI

Penelitian ini bertujuan untuk mengetahui dampak perbedaan interpretasi antara PPAT dan Kantor KPP Pratama serta solusi yang dapat dilakukan dalam validasi PPh pada proses jual beli hak atas tanah dan/atau bangunan berdasarkan Peraturan Direktur Jenderal Pajak Nomor PER-18/PJ/2017 dan PER-26/PJ/2018 di Cikarang Utara Kabupaten Bekasi.

Penelitian ini merupakan sebuah kajian normatif-empiris. Lokasi penelitian dilakukan di wilayah Cikarang Utara, Kabupaten Bekasi. Metode pengambilan *sample* menggunakan metode *Purposive Sampling* dengan teknik *non random sampling*. Subjek penelitian terdiri dari responden dan narasumber. Analisis yang dilakukan dalam penelitian ini menggunakan metode analisis kualitatif.

Berdasarkan hasil penelitian dan pembahasan dihasilkan simpulan, pertama, interpretasi yang berbeda berdampak pada banyaknya penyimpangan dalam prosedur, seperti: pengosongan nomor dan tanggal akta oleh PPAT sambil menunggu hasil validasi pajak yang berpengaruh pada praktik transaksi jual beli dan akta jual beli hak atas tanah dan/atau bangunan; SSP diterbitkan tidak sesuai dengan ketentuan pajak penghasilan terhutang dan pembuatan kuitansi yang tidak disertai dengan pembayaran riil yang berdampak pada wajib pajak penjual; penandatanganan lampiran pernyataan pengalihan hak atas tanah yang berdampak pada PPAT; dan standarisasi nilai transaksi tanah yang tidak kurang dari NJOP PBB oleh PPAT yang berdampak terhadap fiskus dan pendapatan pajak. Kedua, solusi yang dapat dilakukan meliputi: 1) Merubah aturan-aturan pembayaran dan validasi PPh dari pengalihan hak atas tanah dan bangunan; 2) Menentukan waktu terhutang pajak setelah penandatanganan akta dan menyederhanakan prosedur pemungutan pajak beserta validasi PPh jual beli hak atas tanah dan/atau bangunan; 3) Mengubah persyaratan yang dilampirkan dalam Pasal 3 Perdirjen Pajak Nomor PER-26/PJ/2018 yang dapat di gantikan oleh Akta Jual Beli; dan 4) melakukan edukasi pada wajib pajak serta membentuk MoU antara KPP Pratama Cikarang Utara, BAPENDA Kabupaten Bekasi, dan IPPAT Kabupaten Bekasi.

Kata Kunci: Validasi, Pajak Penghasilan, Jual Beli Hak Atas Tanah dan/atau Bangunan

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IMPLEMENTATION OF INCOME TAX VALIDATION IN LAND AND/OR BUILDING SALES AND PURCHASE PROCESS BASED ON DIRECTURE GENERAL OF TAXES REGULATION NUMBER PER-18/PJ/2017 AND PER-26/PJ/2018 IN NORTH CIKARANG BEKASI REGENCY

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ABSTRACT

This research aims to determine the impact of differences in interpretation between Land Deed Official and Tax Officer and solutions that can be used on income tax validation of right of land and building sale and purchase process based on Directure General of Taxes Regulation Number PER-18/PJ/2017 and PER-26/PJ/2018 in North Cikarang Bekasi Regency.

This research is a normative-empirical study. The research was located in North Cikarang area, Bekasi Regency. The purposive sampling method was used as the sampling method with a non-random sampling technique. The research subjects consist of respondents and interviewees. The analysis method was using a qualitative analysis method.

The conclusions based on the research's study and discussion are, first, different interpretations impact to many deviation in practice, such as: emptying the deeds number and date by Land Deed Officials while awaiting the tax validation result that have impacts to the land sale and purchase practics and deeds; Tax Payment Slip issued not in accordance with the provisions of payable income tax and receipt making which is not accompanied by real payments that have impacts to the salers as taxpayers; the attachment latter of land rights transfer statement signing by Land Deed Officials wich has impact to Land Deed Officials; and standardization of land price that not less than the Sales Value of Taxable Object of Land and Building Tax by Land Deed Officer wich have impacts to tax authorities and tax income. Secondly, the solutions that can be done include: 1) Changing the rules on payment and validation of land and building sale and purchase income tax; 2) Determine the time to pay the income tax after signing the deed and simplifying the procedure for incom tax of land sales validation; 3) amend the attached requirements in Article 3 paragraph (2) of the Tax Directure General of Taxes Regulation Number PER-26/PJ/2018 which can be replaced with the land sale and purchase deed; and 4) Educate the tax payer and make some MoU betwen Tax Office of North Cikarang, Regional Revenue Office of Bekasi Regency, and Lan Deed Officials Organization in Bekasi Regency.

Keywords: Validation, Income Tax, Right of Land and/or Building Sale and Purchase

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