

**ANALISIS PASAL 3 AYAT (1) PERATURAN PEMERINTAH NOMOR 34
TAHUN 2016 TENTANG PAJAK PENGHASILAN ATAS
PENGHASILAN DARI PENGALIHAN HAK ATAS TANAH DAN/ATAU
BANGUNAN, DAN PERJANJIAN PENGIKATAN JUAL BELI ATAS
TANAH DAN/ATAU BANGUNAN BESERTA PERUBAHANNYA
DIKAITKAN DENGAN ASAS *CONVENIENCE OF PAYMENT***

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INTISARI

Tujuan penelitian ini adalah untuk mengetahui dan menganalisis urgensi dari pemungutan Pajak Penghasilan (PPh) dibayarkan sebelum penandatanganan AJB sebagaimana diperintahkan pada Pasal 3 ayat (1) PP No 34 tahun 2016, sehingga seakan-akan mengesampingkan asas yang seharusnya berlaku dalam perpajakan yaitu asas *Convenience of Payment*. Selain itu juga, untuk mengetahui dan menganalisis mengenai kemungkinan adanya *Trade off* antara asas *Convenience of Payment* dengan asas *Economics of Collection* yang berlaku dalam pemungutan PPh atas pengalihan hak atas tanah dan/atau bangunan.

Penelitian ini merupakan penelitian normatif yang didukung dengan wawancara kepada narasumber yang berkaitan dengan permasalahan yang diteliti. Cara pengumpulan data dalam penelitian ini dilakukan dengan dua studi yakni studi kepustakaan dan studi lapangan. Data yang diperoleh dari penelitian ini dianalisis dengan menggunakan metode kualitatif. Hasil analisis tersebut dipaparkan secara deskriptif sehingga diperoleh uraian hasil penelitian yang bersifat deksriptif-kualitatif.

Hasil penelitian ini adalah: pertama, urgensi penerapan Pasal 3 ayat (1) PP No 34 Tahun 2016 yaitu: a. Agar pemungutan pajak oleh negara dapat dilakukan dengan baik, efisien dan rendah risiko, sehingga negara mendapatkan kepastian penerimaan pajak. b. Kebijakan ini dinilai sebagai kebijakan yang paling sesuai dengan kebutuhan negara. c. Tertib administrasi. Kedua, Pasal 3 ayat (1) PP No 34 Tahun 2016 yaitu mengenai pembayaran PPh dilakukan sebelum penandatanganan AJB, dalam penerapannya terdapat kombinasi antara kedua asas di atas agar seimbang. Pergantian antara kedua asas terjadi pada saat terutangnya PPh wajib pajak. Asas *Convenience of Payment* dalam hal jatuh tempo pembayaran PPh disimpangi dengan tujuan agar negara mendapat kepastian pembayaran pajak dan demi memenuhi fungsi *budgetair* negara.

Kata Kunci: Akta Jual Beli, Pajak Penghasilan, *Convenience of Payment*.

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**ANALYSIS OF ARTICLE 3 PARAGRAPH (1) GOVERNMENT
REGULATION NUMBER 34 OF 2016 REGARDING TAX INCOME
OVER INCOME FROM TRANSFER OF LAND AND/OR BUILDING,
AND BINDING SALE AGREEMENT OVER LAND AND/OR BUILDING
AS WELL AS THE TRANSFORMATION ASSOCIATED WITH
CONVENIENCE OF PAYMENT PRINCIPLE**

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The purpose of this research are: first, To find out and analyze the urgency of income tax collections charged before the sign of deed sale as be ordered to article 3 paragraph (1) Government Regulation number 34 of 2016, so that it's as if ignore the principle that should be applied, which is Convenience of Payment principle. Second, To find out and analyzes how the trade off between Convenience of Payment principle and Economics of Collection principle that applies to income tax collections over transfer of land and/or building.

This research is a normative study supported by interviews to the relevant source associated with this research. The method of collecting data in this research is done by two studies which is library research and field research. The data obtained in this study were analyzed using qualitative methods. The results of the analysis are described descriptively so that the description of the results of the research is descriptive-qualitative.

The conclusion of this research are: First, the urgency of article 3 paragraph (1) Government Regulation number 34 of 2016 are: a. In order to make good, efficient and low risk in collecting taxes, so that the state gets the certainty of tax revenue. b. The regulation considered as the most appropriate for the state. c. Administrative order. Secomd, article 3 paragraph (1) Government Regulation number 34 of 2016 regarding tax payment of income tax due before the signing of deed sale, there's the combination in practice between the two principles in order to make it balance. The trade off between the two principles occurs when tax payments are due, the payments should be paid when the transfer of rights happen between the seller and the buyer, when the seller receive the income from transaction and the buyer receive the rights of land and/or the building. Convenience of Payment principle regarding to income tax due is collided because of the purpose to state got the certainty of taxes payment and in order to make the budgetair function accomplished.

Keywords: Deed Sale, Income Tax, Convenience of Payment.

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