



UNIVERSITAS
GADJAH MADA

IMPLEMENTASI PENERBITAN SURAT KETERANGAN BEBAS (SKB) PAJAK PENGHASILAN (PPH)
PENGALIHAN HAK ATAS
TANAH DAN/ATAU BANGUNAN ATAS WARISAN DITINJAU DARI ASAS KEMUDAHAN ADMINISTRASI
(STUDI KASUS KANTOR
PELAYANAN PAJAK KOTA YOGYAKARTA)

IMPLEMENTASI PENERBITAN SURAT KETERANGAN BEBAS (SKB) PAJAK
PENGHASILAN (PPH) PENGALIHAN HAK ATAS TANAH DAN/ATAU
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KOTA YOGYAKARTA)

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INTISARI

Penelitian ini bertujuan untuk mengetahui dan menganalisis implementasi penerbitan SKB PPh pengalihan hak atas tanah dan/bangunan atas warisan di Kantor Pelayanan Pajak Pratama Kota Yogyakarta ditinjau dari asas kemudahan administrasi.

Penelitian ini merupakan jenis penelitian hukum normatif-empiris, yaitu penelitian yang menggabungkan antara pendekatan hukum normatif dengan adanya penambahan dari berbagai unsur-unsur empiris. Penelitian ini bersifat deskriptif dimulai dengan melakukan penelitian terhadap data sekunder melalui penelitian kepustakaan kemudian dilanjutkan dengan penelitian data primer di lapangan. Data yang diperoleh selanjutnya dianalisis secara kualitatif.

Sesuai dengan hasil penelitian dan pembahasan dapat diketahui bahwa Kantor Pertanahan Kota Yogyakarta belum menerapkan asas kemudahan administrasi dalam Penerbitan SKB PPh atas pengalihan hak atas tanah dan/bangunan karena warisan. Tolak ukur suatu kebijakan Pemerintah menerapkan asas kemudahan administrasi yaitu terpenuhinya *certainty, efficiency, convenience of payment dan simplicity* secara kumulatif, sedangkan dalam penerbitan SKB PPh tersebut hanya terpenuhinya satu indikator yaitu *certainty* dikarenakan aturan hukum mengenai jangka waktu penerbitan SKB PPh pengalihan hak atas tanah dan/bangunan atas warisan telah diatur dalam Pasal 5 ayat (1) dan (2) Peraturan Direktorat Jenderal Pajak Nomor 30/PJ/2009 yang mengatur bahwa kepala KPP harus memberikan keputusan dalam jangka waktu paling lama 3 (tiga) hari kerja, apabila dalam jangka waktu 3 (tiga) hari tersebut kepala KPP tidak memberikan keputusan, maka permohonan SKB tersebut dianggap dikabulkan dan SKB PPh harus diterbitkan paling lama 2 (dua) hari kerja. Sedangkan, ketiga indikator kemudahan administrasi yang lain yaitu *efficiency, convenience of Payment* serta *simplicity* belum terpenuhi. *Pertama*, pemungutan pajak dikatakan efisien jika *cost of taxation/administrative costs* atau beban administratifnya rendah. Namun, dalam penerbitan SKB PPh atas warisan tersebut *cost of taxation/administrative costs* yang ditanggung oleh ahli waris tinggi. *Kedua*, dalam asas *Convenience of Payment* menghendaki bahwa dalam pemungutan pajak harus memperhatikan kondisi wajib pajak yang nyaman, namun dengan lamanya proses penerbitan SKB PPh pengalihan hak atas tanah dan/bangunan justru memberikan ketidaknyamanan yang menimbulkan kerugian bagi ahli waris yaitu tidak dapat dilakukannya jual beli tanah warisan dengan segera dan ahli waris kehilangan kesempatan untuk mengembangkan usahanya. *Ketiga*, dengan lamanya jangka waktu penerbitan SKB PPh tersebut maka tidak sesuai dengan asas sederhana yang mengharuskan bahwa prosedur perpajakan harus cepat, lancar dan tepat.

Kata Kunci: SKB PPh, Warisan, Kemudahan administrasi

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IMPLEMENTASI PENERBITAN SURAT KETERANGAN BEBAS (SKB) PAJAK PENGHASILAN (PPH) PENGALIHAN HAK ATAS TANAH DAN/ATAU BANGUNAN ATAS WARISAN DITINJAU DARI ASAS KEMUDAHAN ADMINISTRASI (STUDI KASUS KANTOR PELAYANAN PAJAK KOTA YOGYAKARTA)

IMPLEMENTATION OF ISSUANCE OF INCOME TAX FREE CERTIFICATE (SKB) FOR TRANSFER OF RIGHTS TO LAND AND / OR BUILDING TO INHERITANCE REVIEWED FROM THE PRINCIPLE OF EASE OF ADMINISTRATION (CASE STUDY OF YOGYAKARTA CITY TAX PRATAMA OFFICE)

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ABSTRACT

This study aims to see and analyze the implementation of the SKB PPh report on the transfer of rights to land and / buildings on inheritance at the Yogyakarta City tax Office in terms of administrative principles.

This research is a type of normative-empirical legal research, which is research that combines the normative legal approach with the addition of various empirical elements. This research is descriptive in nature, starting with research on secondary data through library research then having insight into primary data research in the field. The data obtained were then analyzed qualitatively.

In accordance with the results of research and discussion, it can be seen that the Yogyakarta City Land Office has not applied as an administrative administration in the issuance of PPh SKB on the transfer of rights to land and / buildings due to inheritance. The benchmarks of a government policy that applies the principle of administrative certainty, namely the fulfillment of cumulative certainty, efficiency, ease of payment, and simplicity, whereas in the SKB PPh article, only one indicator is fulfilled, namely certainty due to legal rules regarding the period of issuance of SKB PPh on the transfer of land rights and / building on inheritance has been regulated in Article 5 paragraph (1) and (2) Regulation of the Directorate General of Taxes Number 30 / PJ / 2009 which stipulates that the head of the KPP must make a decision within a maximum period of 3 (three) working days, within 3 (three) days the KPP head does not make a decision, then the SKB application is granted and the SKB PPh must be issued no later than 2 (two) working days. Even though the principle of certainty in the transfer of rights to land and / building has been fulfilled, however, the third Other administrative service indicators are efficiency and convenience of payments and simplicity ty has not been met. First, the related efficiency, in this case the heirs, feels that their time and energy are wasted just waiting for the publication of the SKB PPh by the Yogyakarta City Tax Office which is not in accordance with the Regulation of the Director General of Taxes. Second, in the principle of Payment Convenience which requires that in tax collection, taxpayers must pay attention to the comfortable conditions of the taxpayer, however, with the process of making the PPh SKB, the transfer of rights to land and buildings actually creates inconveniences that cause loss and even suffering for the heirs. The disadvantage that can be felt by the heirs is that they cannot determine the sale and purchase of the inherited land immediately and the heirs lose the opportunity to develop their business. Third, with the publication period of the SKB PPh, it can cause difficulties for the heirs, so that it is not in accordance with simple principles of taxation.

Keywords: SKB PPh, Inheritance, Ease of administration

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