

**PENGAWASAN KANTOR PELAYANAN PAJAK PRATAMA  
KABUPATEN BANTUL DALAM PELAKSANAAN PEMBAYARAN  
PAJAK PENGHASILAN DARI PERJANJIAN PENGIKATAN JUAL BELI  
HAK ATAS TANAH DAN/ATAU BANGUNAN**

Raden Rara Reza Mutiara Pradipta Meikaka<sup>1</sup> Dahliana Hasan<sup>2</sup>

**INTISARI**

Penghasilan yang diterima penjual dari perjanjian pengikatan jual beli terutang pajak penghasilan yang bersifat final. Penelitian ini bertujuan untuk mengetahui pengawasan yang dilakukan oleh Kantor Pelayanan Pajak Pratama terhadap pembayaran pajak penghasilan dari perjanjian pengikatan jual beli hak atas tanah dan/atau bangunan dan untuk memberikan gambaran mengenai konstruksi hukum yang ideal mengenai adanya kewajiban notaris untuk menandatangani perjanjian pengikatan jual beli hak atas tanah dan/atau bangunan setelah wajib pajak membayar pajak penghasilan dan surat setoran pajak telah dilakukan penelitian oleh Kantor Pelayanan Pajak.

Penelitian ini menggunakan penelitian hukum normatif dan empiris untuk menggali data sekunder dan data primer. Data primer diperoleh dengan melakukan wawancara kepada responden dan narasumber. Responden penelitian ini adalah Kepala Seksi Pelayanan dan Pelaksana Seksi Pelayanan Kantor Pelayanan Pajak Pratama Bantul dan notaris yang pernah membuat perjanjian pengikatan jual beli hak atas tanah dan/atau bangunan, karena notaris berhadapan langsung dengan wajib pajak. Teknik pengambilan sampel dengan *purposive sampling*. Data yang diperoleh dari penelitian ini dianalisis dengan metode kualitatif.

Kantor Pelayanan Pajak Pratama Bantul melakukan pengawasan kepada wajib pajak yang melaporkan pajak penghasilan dari perjanjian pengikatan jual beli yang dibuat dihadapan notaris. Pengawasan ini dilakukan atas nilai transaksi yang dilaporkan oleh wajib pajak, namun terdapat wajib pajak yang memalsukan kuitansi dengan menuliskan nilai transaksi yang tidak sebenarnya. Pengaturan mengenai sanksi administratif kepada notaris seharusnya perlu dicantumkan dan adanya kewajiban notaris untuk melaporkan perjanjian pengikatan jual beli ke Kantor Pelayanan Pajak Pratama agar notaris dapat melaksanakan dan menaati untuk menandatangani perjanjian pengikatan jual beli setelah dilakukan validasi.

Kata Kunci : Pengawasan, Perjanjian Pengikatan Jual Beli, Sanksi.

---

<sup>1</sup> Manding, RT 03, Tiringgo, Bantul.

<sup>2</sup> Fakultas Hukum, Universitas Gadjah Mada.

## **SUPERVISION OF BANTUL SMALL TAXPAYERS OFFICE IN THE IMPLEMENTATION OF INCOME TAX PAYMENT OF PRELIMINARY SALE AND PURCHASE AGREEMENT ON LAND AND/OR BUILDING TITLE**

Raden Rara Reza Mutiara Pradipta Meikaka<sup>1</sup> Dahliana Hasan<sup>2</sup>

### **ABSTRACT**

The income earned by seller from preliminary sale and purchase agreement has been characterized as final income tax. This research specifically aimed to investigate the supervision made by the Bantul Small Taxpayers Office (Kantor Pelayanan Pajak-KPP Bantul) on the payment of income tax gained from the sales value of the purchased land and/or building title. In addition, the purpose of this study is also to provide an overview of the ideal legal construction that governs the obligation of a notary to sign a preliminary sale and purchase agreement on land and/or building title after the taxpayer pays the income tax and tax payment slip is examined and validated by the Tax Office.

This research uses normative and empirical model by analyzing both primary and secondary data. Primary data are obtained by interviewing respondents. The respondents of this research are the Service Section Head and the employees of that section in the Bantul Small Taxpayers Office. Notaries who sign preliminary sale and purchase agreement on land and/or building title while handling the taxpayers directly are also included as the respondents of this study. Purposive sampling technique is used in this research and the data obtained are then analyzed with qualitative model.

Bantul Small Taxpayers Office supervises the taxpayers who report their income tax earned from preliminary sale and purchase agreement signed in the presence of a notary. This supervision is conducted on the transaction value reported by the taxpayer, although there are taxpayers who falsify the receipts by writing a fictitious value. Administrative sanctions given to the notaries and the obligation of the notaries to report the deeds of preliminary sale and purchase agreement to Tax Office should be regulated in order to encourage them to oblige the legal rule to only sign a preliminary sale and purchase agreement after complete validation has been made.

**Keywords:** Supervision, Preliminary Sale and Purchase Agreement, Sanction.

---

<sup>1</sup> Manding, RT 03, Trirenggo, Bantul.

<sup>2</sup> Faculty of Law, Universitas Gadjah Mada.