

**TINJAUAN YURIDIS PENELITIAN DAN KLARIFIKASI BEA
PEROLEHAN HAK ATAS DAN/ATAU BANGUNAN UNTUK
JUAL BELI TANAH DI KABUPATEN BANTUL**

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INTISARI

Penelitian ini bertujuan untuk mengetahui, mengkaji dan menganalisis pelaksanaan penelitian SSPD BPHTB dan klarifikasi terhadap hasil penelitian SSPD BPHTB untuk jual beli tanah di Kabupaten Bantul dan dampak dari diwajibkannya dilakukan penelitian SSPD BPHTB terhadap kinerja PPAT di Kabupaten Bantul.

Penelitian yang dilakukan penulis merupakan penelitian Yuridis empiris. Cara pengumpulan data penelitian dilakukan dengan penelitian kepustakaan dan penelitian lapangan. Jenis data yang diperoleh dalam penelitian kepustakaan adalah data sekunder yang bersumber pada bahan hukum primer, bahan hukum sekunder dan bahan hukum tersier, sedangkan penelitian lapangan dilakukan dengan mengadakan peninjauan langsung ke lokasi untuk mendapatkan bahan-bahan atau data yang mendukung penulisan ini. Alat pengumpulan data dalam penelitian ini dilakukan dengan cara wawancara. Penelitian ini dilakukan di Kabupaten Bantul. Teknik pengambilan sampel dilakukan dengan *purposive-sampling*. Data yang telah dikumpulkan selanjutnya dianalisis secara kualitatif dengan metode deskriptif.

Hasil penelitian menunjukkan bahwa dalam pelaksanaan penelitian SSPD BPHTB oleh DPPKAD di Kabupaten Bantul, terdapat beberapa ketidaksesuaian dengan Peraturan Bupati Bantul Nomor 59 Tahun 2014 Tentang Petunjuk Pelaksanaan Peraturan Daerah Kabupaten Bantul Nomor 9 Tahun 2010 Tentang Bea Perolehan Hak Atas Tanah dan Bangunan, yaitu digunakannya harga pasar sebagai dasar pengenaan BPHTB untuk jual beli, kemudian belum diterbitkannya surat pemberitahuan hasil penelitian SSPD BPHTB dan waktu Penelitian SSPD BPHTB yang belum tepat waktu, selain itu belum adanya peraturan perundang-undangan yang mengatur secara jelas dan detail terkait prosedur klarifikasi hasil penelitian SSPD BPHTB. Penelitian SSPD BPHTB juga berpengaruh terhadap tertib administrasi PPAT dan pelayanan PPAT terhadap masyarakat, yaitu keterlambatan penelitian SSPD BPHTB oleh DPPKAD melewati waktu 7 (tujuh) hari menyebabkan PPAT juga terlambat untuk melakukan pendaftaran peralihan hak atas tanah di Kantor Pertanahan.

Kata Kunci: Penelitian Surat Setoran Pajak Daerah Bea Perolehan Hak Atas Tanah dan/atau Bangunan.

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**JUDICIAL REVIEW OF RESEARCH AND CLARIFICATION TOWARD
DUTY ON LAND AND BUILDING RIGHT ACQUISITION FOR SALE
AND PURCHASE OF LAND IN BANTUL REGENCY**

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ABSTRACT

The research aims to recognize study, analyze, and clarify the research implementation of SSPD BPHTB toward research result of SSPD BPHTB for sale and purchase of land in Bantul regency also the effect of research obligation of SSPD BPHTB toward the performance of PPAT in Bantul regency.

Research by the author is a juridical empirical research. The data collected by the research conducted library research and field research. The type of data obtained in the research literature is secondary data obtained on primary legal materials, secondary law and tertiary legal materials, while the field research conducted by holding peninjaun directly to the site to obtain materials or data supporting this writing. Data collection tool in the study conducted by interview. This research was conducted in Bantul. The sampling technique is done with purposive-sampling. The data have been collected both from the field and literature research qualitatively analyzed with descriptive methods.

The result of the research showing that in the research implementation about SSPD BPHTB conducted by DPPKAD in Bantul Regency is not appropriate with the regulation of Bantul Regency Number 9, 2014 about the implementation guidelines regional regulation of Bantul Regency number 9, 2010 about Duty on Land and Building Right Acquisition. That is used for market price as a fundamental imposition BPHTB for sale and purchase, yet issuance of the notification of research letters SSPD BPHTB to inform that tax right is less payment and research time SSPD BPHTB that cannot be on time. Besides, there are not clear and detailed law and regulation yet about the procedure of result clarification of SSPD BPHTB research. Thus, it will influence the administrative order of PPAT and PPAT service to the society, and the effect is the research delay of SSPD BPHT by DPPKAD going through 7 days. Consequently, it will also cause PPAT delaying to the transitional registration land rights in land office where according to Pasal 40 Ayat 1 government regulation No. 24 Tahun 1997 about land registration mention that no later than 7 days from the official hour since the date of signing the relevant certificates, PPAT must convey a deed made including the documents concerned to land office to register.

Keyword: Research of Local Tax Payment Slip, Duty on Land and Building Right Acquisition

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