

Implementation of Article 3 Paragraph (5) of Government Regulation No.34 Year 2016 on Income Tax from Transfer of Rights on Land and/or Building, and Agreement on Sale and Purchase of Land and/or Building and its Amendments in Metro City

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Article Info

Received: 2023-08-30

Revised: 2023-11-16

Accepted: 2023-12-30

Keywords:

Implementation, Income Tax, Validation of Land Sale and Purchase

Abstract

Taxes assist the state attain prosperity. Transaction value determines land rights transfer income tax. In reality, the land sale and purchase deed's transaction value is not the seller's true worth, decreasing Pph validity. The issue in this study is how Article 3 Paragraph (5) of Government Regulation No. 34 of 2016 concerning Income Tax from Transfer of Rights to Land and / or Building, and Agreement on Sale and Purchase of Land and / or Building and its Amendments (PP No. 34 of 2016) affects Metro City Deeds of Sale and Purchase and what obstacles cause the results. Empirical research uses field and book data and evaluates it legally and qualitatively. Research results from the Implementation of Article 3 Paragraph (5) PP 34 of 2016 on Validation of Pph on metro city sale and purchase deed transactions have been consistent but not as expected. Awareness of paying taxes and tax restrictions hinder the fulfillment of Article 3 paragraph 5 letter d of PP 34 of 2016. Institutions should interact and socialize to implement PP 34 of 2016 and share tax information.

I. Introduction

Regulations regarding ownership rights to land, which can be owned by Indonesian individuals and legal entities, are all regulated by the State or government agencies, the state or government agency that regulates land is the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency (ATR / BPN), or formerly known as the Agrarian Office.¹

¹ Ir Anita Dewi Anggraeni Kolopaking and M H SH, *Penyelundupan Hukum Kepemilikan Hak Milik Atas Tanah Di Indonesia* (Penerbit Alumni, 2021).

The Ministry of Agrarian Affairs and Spatial Planning of the Republic of Indonesia was first established in 1955 through Presidential Decree No. 55/1955. Prior to becoming a ministry in 1955, agrarian affairs were organized by the Ministry of Home Affairs.² This is because initially the government at that time considered that agrarian affairs were not yet strategic affairs so that it was sufficient to be organized by an institution under the ministry.³ The starting point for national land law reform occurred on September 24, 1960. On that day, the draft Basic Agrarian Law was approved and passed into Law Number 5 of 1960.⁴ With the enactment of the Basic Agrarian Law, for the first time land management in Indonesia used national legal products derived from customary law.⁵ With this, Agrarische Wet was declared revoked and invalid. The year 1960 marked the end of the dualism of agrarian law in Indonesia.⁶

In practice, the Ministry of Agrarian Affairs and Spatial Planning is assisted in its implementation by the Land Deed Official, or what we know as PPAT. The Land Deed Official in this case has the authority in accordance with Article 2 of Government Regulation Number 37 of 1998 concerning the Regulation of the Position of Land Deed Official, namely:⁷

"PPAT has the main duty to carry out part of the land registration activities by making a deed as proof that certain legal actions have been carried out regarding land rights or property rights over an apartment unit, which will be used as the basis for registering changes in land registration data caused by the legal action."

The deed referred to above is when there has been a legal action on land, such as Sale and Purchase, Exchange, Grant, and other legal actions. The above is based on Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration which reads:⁸

"Transfers of land rights and ownership rights over apartment units through sale and purchase, exchange, grants, inclusion in companies and other

² Rizky Aulia, "Kewenangan Badan Pertanahan Nasional Dibawah Kementerian Agraria Dan Tata Ruang/BPN," 2017.

³ Nur Wahidin Yasin, Abdul Rahman Abdi, and Surianto Surianto, "Pengaruh Kepemimpinan, Budaya Organisasi Dan Motivasi Kerja Terhadap Kinerja Pegawai Pada Kantor Pertanahan Kabupaten Kepulauan Selayar," *Jurnal Magister Manajemen Nobel Indonesia* 3, no. 3 (2022): 493–506.

⁴ Christiana Sri Murni, "Peralihan Hak Atas Tanah Tanpa Sertifikat," *Lex Librum: Jurnal Ilmu Hukum* 4, no. 2 (2018).

⁵ Dwi Kusumo Wardhani, "Disharmoni Antara Ruu Cipta Kerja Bab Pertanahan Dengan Prinsip-Prinsip UU Nomor 5 Tahun 1960 Tentang Peraturan Dasar Pokok-Pokok Agraria (UUPA)," *Jurnal Komunikasi Hukum (JKH)* 6, no. 2 (2020): 440–55.

⁶ Arie Sukanti et al., *A. Badan Pertanahan Nasional*, 2019.

⁷ Alusianto Hamonangan, Mhd Taufiqurrahman, and Rosma Mediana Pasaribu, "Perjanjian Pengikatan Jual Beli (PPJB) Dalam Transaksi Peralihan Hak Atas Tanah Dan Atau Bangunan," *Jurnal Rectum: Tinjauan Yuridis Penanganan Tindak Pidana* 3, no. 2 (2021): 239–55.

⁸ Murni, "Peralihan Hak Atas Tanah Tanpa Sertifikat."

legal acts of transfer of rights, except for transfers of rights through auctions, can only be registered, if proven by a deed made by an authorized PPAT in accordance with the provisions of the applicable laws and regulations."

In carrying out these duties and authorities, a Land Deed Official must still be careful in making his deed because there are conditions that must be applied in accordance with the provisions stipulated in the Implementation of the Position of Land Deed Official, so that the deed made can be used by the Parties as authentic evidence.⁹ In the process of making a deed, there are taxes that must be paid by the parties. The process of buying and selling land is not only selling or handing over a sum of money equal to the price of the land, but there are processes such as taxes that must be paid by the seller and buyer.¹⁰

This is in accordance with Article 1 of Government Regulation of the Republic of Indonesia Number 34 of 2016 concerning income tax on income from the transfer of rights to land and / or buildings, and agreements of binding sale and purchase of land and / or buildings and their amendments, which reads:¹¹ 1) "On income received or accrued by an individual or entity from: (a) Transfer of rights on land and/or building; or (b) sale and purchase binding agreement on land and/or building and its amendment, shall be payable final Income Tax. 2) Income from transfer of rights to land and/or building as referred to in paragraph (1) letter a is income received or obtained by the party transferring rights to land and/or building through sale, exchange, relinquishment of rights, transfer of rights, auction, grant, inheritance, or other means agreed between the parties. (3) Income from the binding agreement of sale and purchase of land and/or building and its amendments as referred to in paragraph (1) letter b is income from: (a) The selling party whose name is stated in the binding agreement of sale and purchase at the time it is first signed; or (b) The buyer whose name is listed in the binding agreement of sale and purchase before the amendment or addendum of the binding agreement of sale and purchase, upon the change of the buyer's party in the binding agreement of sale and purchase".

Taxes must be paid because they have a relationship with the level of development. Almost all countries in the world, both developed and developing countries, place taxes as an important source to finance development in their country.¹² The tax payable by the seller of land is called PPh or Income Tax.

⁹ Della Monika, "Analisis Yuridis Eksistensi Pejabat Pembuat Akta Tanah (PPAT) Dalam Perspektif Pendaftaran Tanah Di Kecamatan Tanjungpinang Timur (Studi Penelitian Dikantor Notaris Dan Pejabat Pembuat Akta Tanah Afika Hersany)," *Jurnal Selat* 7, no. 1 (2019): 65-86.

¹⁰ Hamonangan, Taufiqurrahman, and Pasaribu, "Perjanjian Pengikatan Jual Beli (PPJB) Dalam Transaksi Peralihan Hak Atas Tanah Dan Atau Bangunan."

¹¹ Aulia, "Kewenangan Badan Pertanahan Nasional Dibawah Kementerian Agraria Dan Tata Ruang/BPN."

¹² Muhammad Amsal Sahban and M M Se, *Kolaborasi Pembangunan Ekonomi Di Negara Berkembang*, vol. 1 (Sah Media, 2018).

Meanwhile, the tax payable by the land buyer is called BPHTP or Land and Building Acquisition Duty.¹³

Government Regulation Number 34 Year 2016 is Government Regulation Number 34 Year 2016 concerning Income Tax on Income from Transfer of Rights on Land and/or Building, and Agreement for Sale and Purchase of Land and/or Building and its amendments.¹⁴

This Government Regulation specifically regulates income tax on income obtained from land transactions. Requires every transaction that is not exempted (exceptions are mentioned in Article 6), to deposit its Income Tax before the signing of the deed or other written evidence by the authorized official. The deposit uses an Income Tax Payment Slip (SSP) or the printout of other administrative means, which is equal to the SSP.¹⁵

The proof of deposit must be reported and researched, as well as validated by the local Tax Office (Article 3 paragraph (5) of Government Regulation Number 34 Year 2016 is called Request for Research on Proof of Fulfillment of Deposit Obligations.¹⁶ The procedure for research is regulated in Director General of Taxes Regulation Number: PER-18/PJ/2017 on Procedures for Researching Evidence of Fulfillment of Income Tax Payment Obligations from Transfer of Rights on Land and/or Building, and Agreement for Sale and Purchase of Land and/or Building and its Amendments (PER-18/2017).¹⁷

Validation or attestation, is the result of research activities carried out formally and materially. Covering the completeness of documents and the correctness of the transaction value.¹⁸ The connection is clear, the value of the transaction greatly affects the amount of income tax deposited with the State. Tax is the largest source of State revenue. So it must be done before the signing of the deed or other written evidence by the authorized official. The Ministry of Agrarian Affairs and Spatial Planning/National Land Agency may not issue a decision letter on Granting Rights, Recognition of Rights, and Transfer of Land Rights, if

¹³ I Made Sudira, "Penerapan Nilai Objek Pajak (Njop) Terhadap Pembayaran Pajak Penghasilan (Pph) Dan Bea Perolehan Hak Atas Tanah Dan Bangunan (Pbhtb) Dalam Transaksi Jual Beli Tanah Di Kabupaten Badung," *Jurnal Yusthima* 2, no. 1 (2022): 59-70.

¹⁴ Agus Bandiyono and Melinda Fitriyani, "Upaya Penggalan Potensi Pajak Penghasilan Dari Transaksi Pengalihan Hak Atas Tanah Dan/Atau Bangunan," *Jurnal Akuntansi Berkelanjutan Indonesia* 4, no. 1 (2021).

¹⁵ Mohammad Taufan Kumangki, "Problematisasi Validasi Pajak Oleh Kantor Pajak Pratama Terhadap Akta PPAT," *Lex Renaissance* 5, no. 1 (2020): 220-34.

¹⁶ Rahmadhani Arinda Valentin, "Analisis Restitusi Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB)(Studi Pada Dinas Pendapatan Kabupaten Lamongan)" (Universitas Brawijaya, 2017).

¹⁷ I Gusti Ngurah Bagus Maha Iswara, Simon Nahak, and Ni Luh Made Mahendrawati, "Kepastian Hukum Pengenaan Pajak Penghasilan Transaksi Jual Beli Tanah Dan/Atau Bangunan," *Jurnal Hukum Prasada* 6, no. 1 (2019): 42-51.

¹⁸ Bandiyono and Fitriyani, "Upaya Penggalan Potensi Pajak Penghasilan Dari Transaksi Pengalihan Hak Atas Tanah Dan/Atau Bangunan."

the application is not equipped with a validated Income Tax Payment Slip (SSP).¹⁹ The exceptions are the conditions mentioned in Article 6 of Government Regulation No. 34/2006, one of which is the transaction carried out by individuals who have income below non-taxable income or transfer of rights with a gross amount below 60 million rupiah and not a fragmented amount.²⁰ Even then, it must be proven by a Certificate of Exemption issued by the Director General of Taxes c.q. local Tax Office (explanation of Article 7 of Government Regulation Number 34 Year 2016).²¹

Based on the description above, the purpose of this research is to find out the Implementation of Article 3 Paragraph (5) of Government Regulation Number 34 of 2016 concerning Income Tax from Transfer of Rights on Land and/or Building, and Agreement of Sale and Purchase of Land and/or Building along with its amendments in Metro City; and factors that cause obstruction in the implementation of Article 3 Paragraph (5) of Government Regulation Number 34 of 2016 concerning Income Tax from Transfer of Rights on Land and/or Building, and Agreement of Sale and Purchase of Land and/or Building along with its amendments.

2. Research Method

The method in this research uses normative juridical with a conceptual statutory approach. Data collected through interviews and literature studies with primary and secondary legal materials.

3. Results and Discussion

Implementation of Article 3 Paragraph (5) of Government Regulation Number 34 Year 2016 on Income Tax from Transfer of Rights on Land and/or Building, and Agreement on Sale and Purchase of Land and/or Building and its Amendments in Metro City

Validation carried out by the Metro City Primary Tax Service Office is not maximized so that the level of income to the State is not in accordance with the ideals of the legislation, especially Government Regulation Number 34 of 2016 concerning income tax from the transfer of rights to land and / or buildings, and

¹⁹ David Mars Tornado, Marwati Riza, and Sri Susyanti Nur, "Keabsahan Surat Keputusan Pemberian Hak Atas Tanah Tanpa Disertai Surat Setoran Pajak," *Amsir Law Journal* 2, no. 2 (2021): 38-49.

²⁰ Rd Tatan Jaka Tresnajaya, "Analisis Perubahan Ketentuan Subjek Pajak Orang Pribadi Pada Undang-Undang Cipta Kerja Terhadap Pajak Penghasilan Orang Pribadi Dan Mobilitas Sumber Daya Manusia," *Jurnal Pajak Dan Keuangan Negara (PKN)* 3, no. 1 (2021): 98-111.

²¹ Iswara, Nahak, and Mahendrawati, "Kepastian Hukum Pengenaan Pajak Penghasilan Transaksi Jual Beli Tanah Dan/ Atau Bangunan."

agreements binding the sale and purchase of land and / or buildings and their amendments.²²

From the above formulation, it can also be concluded that in accordance with W. Friedmann's Theory,²³ The state's function as a guarantor and regulator has been fulfilled in maintaining order and the welfare of the country. The state in guaranteeing and regulating the welfare of the Indonesian people is by promulgating Government Regulation Number 34 Year 2016 concerning Income Tax from Transfer of Rights on Land and/or Building, and Sale and Purchase Agreement on Land and/or Building and its Amendments.²⁴ That the purpose of its promulgation is in the context of accelerating the implementation of government development programs for the public interest, providing ease of doing business, and providing protection to low-income people, it is necessary to re-regulate the policy on Income Tax on income received or obtained by individuals or entities from the transfer of rights to land and / or buildings, and binding agreements for sale and purchase of land and / or buildings and their amendments.²⁵

The state in this case, namely the Indonesian government through the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency, has carried out the function of regulating by carrying out the order of Government Regulation Number 34 of 2016 concerning Income Tax from Transfer of Rights on Land and / or Building, and Agreement for Sale and Purchase of Land and / or Building and its Amendments, as one of the conditions for transferring land rights based on sale and purchase, so that with the regulation of income tax on the transfer of land rights,²⁶ then the objectives of Government Regulation No. 34 of 2016 concerning Income Tax from Transfer of Rights on Land and / or Building, and Agreement of Sale and Purchase of Land and / or Building and its Amendments will be realized, which can accelerate the implementation of government development programs for the public interest, provide convenience in doing business, and provide protection to low-income people, so that with the

²² Sukanti et al., *A. Badan Pertanahan Nasional*.

²³ Budiono Kusumohamidjojo, *Teori Hukum: Dilema Antara Hukum Dan Kekuasaan (Edisi 2)* (Yrama Widya, 2019).

²⁴ Ristika Arum, "Prosedur Penghitungan Penyetoran Dan Pelaporan Pajak Penghasilan Pasal 4 Ayat 2 Atas Hak Tanggungan Dari Pengalihan Hak Atas Tanah Dan Atau Bangunan Pada Kantor Pelayanan Kekayaan Negara Dan Lelang (KPKNL) Jember." (2018).

²⁵ Erlina Setyawati, "Tinjauan Hukum Kewajiban Verifikasi Dan Validasi Bea Perolehan Tanah Dan Bangunan (Bphb) Bagi Wajib Pajak Yang Mengikuti Pengampunan Pajak Di Kota Semarang," *SPEKTRUM HUKUM* 14, no. 2 (2019): 265-78.

²⁶ Sukanti et al., *A. Badan Pertanahan Nasional*.

existence of the above rules, the state can indirectly guarantee the welfare of the Indonesian people in this case specifically in Metro City.²⁷

Based on the results of the description of the interview above, there is 1 (one) State Function Theory from W. Friedmann that has not been fully fulfilled, namely the supervisory function. Basically, the supervisory function has been carried out well by the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency specifically at the Metro City Land Office, with the existence of the Land Value Zone, but in this case it is still limited to data collection whose use is limited to the internal Ministry of Agrarian Affairs and Spatial Planning / National Land Agency, not yet for use in Metro City at large. So that the supervisory function in this case that has not been fulfilled is the state as the Indonesian government that has not been able to determine a fair and appropriate standard for the Selling Value of Tax Objects (NJOP) on the actual land on Land and Building Tax (PBB) in a place.²⁸ By not following the actual land value standard, the government will lose revenue from the tax sector. By losing revenue from the tax sector, it will hamper the objectives of Government Regulation Number 34 of 2016 concerning Income Tax from Transfer of Rights on Land and/or Building, and Agreement of Sale and Purchase of Land and/or Building and its Amendments, which can accelerate the implementation of government development programs for the public interest, provide convenience in business, and provide protection to low-income people.²⁹

So with the existence of 1 (one) state function that has not been fully fulfilled, it will affect the implementation of the public policy mentioned above, in this case the final result of Government Regulation Number 34 of 2016 concerning Income Tax from Transfer of Rights on Land and / or Building, and Sale and Purchase Agreement on Land and / or Building and its Amendments.³⁰ According to Ripley and Franklin's Public Policy Implementation Theory, the success of an implementation will be determined by these three elements, namely:³¹

1. What is the level of compliance,
2. The smooth routine of the institution's functions, and

²⁷ Milatul Aslamiah, "Pengenalan Pajak Penghasilan Atas Penghasilan Yang Diperoleh Dari Perjanjian Kerjasama Atas Tanah Dan Bangunan: Indonesia," *Jurnal Nalar Keadilan* 1, no. 2 (2021): 44-59.

²⁸ Eddy Rahmawan, "Optimalisasi Pemungutan Pajak Bumi Dan Bangunan (PBB) Dalam Peningkatan Pendapatan Daerah (Studi Pemungutan Pajak Bumi Dan Bangunan (PBB) Di Kecamatan Limpasu Kabupaten Hulu Sungai Tengah)," *Jurnal Ilmu Politik & Pemerintahan Lokal* 1, no. 2 (2012).

²⁹ Ivan Katibul Faizi and Oktarini Khamilah Siregar, "Analisis Kepatuhan Wajib Pajak Dalam Transaksi Pengalihan Hak Atas Tanah Dan/ Atau Bangunan Di KPP Pratama Surabaya Genteng," *Mufakat: Jurnal Ekonomi, Manajemen Dan Akuntansi* 2, no. 1 (2023): 1-10.

³⁰ Wardhani, "Disharmoni Antara Ruu Cipta Kerja Bab Pertanahan Dengan Prinsip-Prinsip UU Nomor 5 Tahun 1960 Tentang Peraturan Dasar Pokok-Pokok Agraria (UUPA)."

³¹ M Si Karmanis and Karjono ST, *Analisis Implementasi Kebijakan Publik* (CV. Pilar Nusantara, 2021).

3. Policy results that are in accordance with the plan of the policy.

If we understand the three elements, then basically the three elements have been fulfilled, but the implementation is still not correct. In this case, it is due to the discrepancy between the land value listed on the deed (Transaction Price) and the land value in the Land Value Zone. So the impact is that the final plan (goal) of the policy will be hampered.

Implementation of Article 3 Paragraph (5) of Government Regulation No. 34/2016 on Income Tax from Transfer of Rights on Land and/or Building, and Agreement on Sale and Purchase of Land and/or Building and its Amendments to the Transaction Value of Sale and Purchase Deed in Metro City has been carried out in accordance with applicable regulations, but the results achieved are not as they should be.³²

Obstacles that cause the results of the Implementation of article 3 paragraph (5) of Government Regulation Number 34 Year 2016 concerning Income Tax from Transfer of Rights on Land and / or Building, and Agreement of Sale and Purchase of Land and / or Building and its amendments are not as they should be

Factors that cause the non-implementation of Article 3 Paragraph (5) of Government Regulation Number 34 Year 2016 concerning Income Tax from Transfer of Rights on Land and/or Building, and Agreement of Sale and Purchase of Land and/or Building and its amendments are:³³

1. Awareness of Paying Tax

The understanding that paying taxes is a way to contribute to the growth of the state. When people understand this, they are more likely to pay their taxes because they do not perceive any damage in doing so. In order to enhance the well-being of its residents, the state develops programs funded by taxes. Knowing that the State suffers greatly when tax payments are postponed. Paying taxes on time is desirable by taxpayers since they are aware that a shortage of funds might impede a state's progress if taxes are postponed. Being cognizant of the fact that taxes are both created and imposed by statute. Taxes are an absolute need of every citizen and have a solid legal foundation, therefore taxpayers will pay them. One possible explanation for low public awareness is that people may not know what they are actually getting out of their tax dollars. One of the problems with collecting taxes from the community is this.

People in Metro City are currently cognizant of the fact that they are required to pay income tax on land transfers; however, they are attempting to circumvent this tax by engaging in indirect resistance, which is lowering the value

³² Leny Kurniawati, "Akta Perjanjian Pengikatan Jual Beli Dan Kuasa Menjual Sebagai Bentuk Perlindungan Hukum Terhadap Pembeli Hak Atas Tanah," *Jurnal Hukum Dan Kenotariatan* 2, no. 1 (2018): 1-18.

³³ Kumangki, "Problematisasi Validasi Pajak Oleh Kantor Pajak Pratama Terhadap Akta PPAT."

of the sale and purchase transaction in order to avoid paying the tax. The seller is concerned that the transaction value would be lower than the transaction value that should be received because land value is anticipated to increase with high levels of human growth.

2. Knowledge and Understanding of Tax Regulations

Taxpayers need tax knowledge in order to meet their tax responsibilities. If one is aware of their tax responsibilities, they are more likely to pay them. For example, if one has paid income tax on the sale and purchase of land, they must register Pph Validation at the Pratama Tax Service Office. The purpose of the activity is to rationalize or disprove the tax deposit on real estate transactions, which funds State development via the State Treasury.

The intellectual development or knowledge of the people of Metro City is basically high. With the lack of institutions that oversee the value of transactions in Metro City, it causes the utilization of loopholes to reduce the value of Income Tax, whereas by seeing the utilization of these loopholes, it can be seen that there is a lack of awareness and understanding of the importance of taxes for the development of the Nation. One of the objectives of government and community activities is to create benefits that can be enjoyed by all citizens. If the benefits are received by the community, then citizens will be willing to pay for these benefits also in large amounts. If the government pays less attention to good service to its citizens, then the citizens will also reduce their awareness to provide *contraprestasi* to the State in the form of tax payments.

Based on the description above, it can be concluded that in accordance with the theory of Legal System by Lawrence M. Friedman, namely Legal Structure, Legal Substance, and Legal Culture, the Government in Metro City, both from the Ministry of Agrarian Affairs and Spatial Planning / National Land Agency, especially the Metro City Land Office, the Directorate General of Taxes, especially the Metro City Primary Tax Service Office, and the Metro City Regional Revenue Office have implemented the contents of the Legal Substance in Article 3 Paragraph (5) of Government Regulation Number 34 of 2016 concerning Income Tax from Transfer of Rights on Land and / or Building, The Legal Culture in the community in the form of legal awareness of the importance of the Validation process of Pph still needs to be improved, so that the attitude to the substance of the law can be achieved in accordance with what is mandated by the regulation.

4. Conclusion

The research and author-discussed topics lead to the following conclusion: the government regulation is imperfect, as there are still obstacles that cause the results to not be as expected; however, the implementation of Article 3 Paragraph (5) of Government Regulation Number 34 of 2016 regarding income tax from the transfer of rights to land and/or buildings, as well as agreements binding the sale and purchase of land and/or buildings and their amendments to the transaction

value of the Sale and Purchase Deed in Metro City complies with applicable regulations. Two factors, namely: awareness of paying taxes and knowledge and understanding of tax regulations, contribute to the unintended consequences of implementing Article 3 Paragraph (5) of Government Regulation Number 34 of 2016 regarding income tax from the transfer of rights to land and/or buildings, as well as agreements binding the sale and purchase of such properties and their amendments.

The suggestions that can be conveyed to the relevant agencies, namely the local Land Office, the Mayor / Regent, the Local Tax Service Office and the local Regional Revenue Office as well as from the Land Deed Official, that to prevent the emergence of a gap factor between the Transaction Value and the land value in the Land Value Zone is to coordinate more intensively with the relevant agencies and be more proactive in digging up information on the real value of the land sale and purchase transaction value, So that the Validation process of Pph deposits is at least close to what is mandated by the legislation with the coordination of all parties, better policies will emerge, which look more at the values that exist in the community so that the objectives of Government Regulation Number 34 of 2016 concerning Income Tax from Transfer of Rights to Land and / or Building, and Agreement on Sale and Purchase of Land and / or Building and its Amendments can be fulfilled. To the Taxation Service Office, to prevent the emergence of obstacles that cause the results of the Implementation of Article 3 Paragraph (5) of Government Regulation Number 34 of 2016 concerning income tax from the transfer of rights to land and / or buildings, and agreements binding the sale and purchase of land and / or buildings and their amendments are not in accordance as it should be is to conduct a comprehensive socialization of Pph Validation both from the lowest level of society to the civil servants themselves and make acceleration policies in the field of public services to related agencies.

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