



LEGAL CONSEQUENCES ON COMPLETE SYSTEMATIC LAND REGISTRATION RELATED TO BPHTB DEBT

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Article history:	Abstract:
Received: January 10 th 2023 Accepted: February 10 th 2023 Published: March 11 th 2023	Issuance of certificates from the PTSL program is still given even though BPHTB payments have not been made. Problems will arise again if the owner of the certificate will transfer his rights, he is required to pay the tax owed complete with the obligation to pay fines/sanctions. This is considered a burdensome for the community, because there is no clear socialization. While people who sell or transfer their rights are those who have urgent needs so they sell their assets, at the same time they also have to pay a large amount of tax. The purpose of this research is to find out and analyze the legal consequences of a complete systematic land registration related to the fees for obtaining land rights and buildings that are owed.

Keywords: Land Registration, PTSL, BPHTB,

INTRODUCTION

Role land For fulfil various need the more develop Good in matter housing area (residence) nor activity commercial . On moment Which same , need will support form certainty law in sector land Also the more increase . Certainty law on land achieved through registration right owned by as something process Which peaked on publication certificate on Name owner as sign proof ownership or mastery rights .

Suite implementation registration land Systematics complete (PTSL) must through draft providing socialization _ direction , _ collection information law , juridical data and surveys ground , Announcement And Publication in accordance with rule And regulation The focus is on right , collection data and certificate award .

In matter land needed position law , certainty law And right owned by land according to Chapter 19 (1) BAL, that is as following : " For ensure certainty law by the government held registration land throughout the territory of the Republic of Indonesia according to stipulated conditions _ with Regulation Government .

Explanation Chapter 19(1) UUPA addressed to government For finish registration land in whole Indonesia. Holder right on land Which concerned have right For register the land Alone For obtain deed right on land Which is proof strong from holder right on ground .

Publishing certificate land by program PTSL explain imposition debt by BPHTB. In side other, certificate Which routine processed in Office land need BPHTB Which legitimate in a manner absolute , even registered in a manner on line, so that certificate Which has pay BPHTB No can processed / registered .

Problems public is he got certificate proof ownership land related with proof right on land through program certification land PTSL, Which writer know when public experience need life And pawn or sell the land , has certified through program PTSL, However certificate land the No can collateralized or traded as guarantee Because result Still wait determination by BPHTB.

Basically _ whole from the registration process land no pure authority from the National Land Agency , because exists linkages with other agencies such as Ministry Finance in matter Tax Income (PPh) and Local Government in in terms of Land and Building Rights Acquisition Fees (BPHTB) and PPAT/ Notary For making deed as condition For emit certificate . Condition exists cost PPh , BPHTB, and manufacture deed is one _ factor main inhibitor in registration ground . During This impression public For look after certificate it's expensive, long, and convoluted . Such expensive costs Because must pay deed , PPh , and BPHTB, the process is long because need time must look after deed , pay taxes , and administrative processes that must be at the Land Office .

For speed up program registration land system full , so affairs income tax And BPHTB arranged in a manner firm in Decision Minister Agriculture And Planning Region/ Head Body land Republic Indonesia Number 6 Chapter 33 Year 2018. Complete entry registry system . In content article this , he give room scope implementation program registration land system full Which involve fully holder right on land Which No or fail pay BPHTB and/ or Still delinquent . from cost income tax Which paid by party other in country the , so that certificate right owned by still can published . In



matter participant PTSL No can or Not yet capable pay BPHTB, so Which concerned must complete Letter Information Debt BPHTB.

Bea acquisition right on land And building arranged in Constitution No. 20 Year 2000, Where income the shared 20% to government center And 80% to government district / city Which concerned . Government Then enforce Constitution Tax And Payment Area No. 28 Year 2009 For increase reception tax area . Tax Province And Tax Province Constitution Number 28 Year 2009 mention that tax center Which diverted as tax province is BPHTB, that is tax Which collected on acquisition right on land And building .

Wrong One case Which writer find in field is publishing certificate program PTSL, certificate with number title 05404, published in Tangerang on date 8 November 2021 on Name owner Fatimah, Which domiciled in village Mekarbakti . . Subdistrict Panongan , Region Administrative Tangerang, Province Banten. Owner certificate This (Fatima) want to divert the land when checked validity the certificate found BPHTB as big Rp. 1,200,500.00. Process sell buy new Can done after Fatima pay off arrears BPHTB, confession Fatima Which make startled And restless . Case like This No unique in Fatimah, Lots holder certificate face problem similar . Obtained certificate _ as the basis of the strongest rights in fact No can diverted because of its BPHTB status owed .

Based on problem to be discussed in study This is *How consequence law to registration land systematic complete related duty acquisition right on land and buildings owed?*

METHOD STUDY

This research is in the form of normative legal research , namely research on law which focuses on the use of library materials as a research source. This survey does not use observation or interviews with respondents. Normative law , is a legal study that uses secondary data which begins with an analysis of legal issues from both literature and law .

DISCUSSION

Understanding registration land is something Suite activity Which done in a manner Keep going continuously , Keep going continuously And regular by government , covers collection , processing , bookkeeping And presentation as well as maintenance data physique And law Which There is in form map And list. Land right And right owned by on place stay And rights certain Which burden it (Article 1 number 1 PP No. 24 of 1997).

Registration land is function important And central from use ground . By Because that , a number of regulation And principle related with registration real

estate has issued , However in fact Still Lots problem registration real estate . For increase management registration real estate , Board Government replace Decision Government No. 10 Year 1961 with Decision Government No. 24 Year 1997 about Registration Land (PP 24/1997). Repair in procedure registration land covers policy enforcement , simplification procedure , collection data, notice , use technique survey And mapping new , use authority law , ability For keep notes property with information Which No complete , etc . On. However in fact , program acceleration registration land based on plan project This No fully carry out mandate Chapter 19 UUPA.

Objective registration land in a manner system plenary is For realize certainty law And give protection law to rights public on land based on principle simple , fast , without friction , safe , fair , fair And open as well as can be held accountable For increase prosperity And welfare . well-being public And economy country, And For reduce And prevent dispute And conflict on ground .

Transition right on land And building tightly relation with certainty law And be marked with exists proof transition rights . For ensure strength law And security ownership land And building , all diversion right on land and/ or building must in accordance with regulation legislation Which apply . Acquisition right from diversion right must done in a manner written with letter Which legitimate And registered in framework agency Which authorized , that is gbody government region / municipality . By Because that , right on land And building in a manner law become owned by Who even Which obtain right the And maintained from all party .

Article 33 Regulation of the Minister of Agrarian Affairs and Spatial Planning/ Head of the Transitional National Land Agency of the Republic of Indonesia right on land And building raises right And obligation for Which divert And Which accept diversion . Government has set in regulation legislation Which apply that every person or body Which obtain land And right To use building must pay duty come back Name land And rent Which known with BPHTB. BPHTB is source tax potential Which must determined depends on situation And condition economy , as well as development country moment this .

Fees for Acquisition of Land and Building Rights before enactment Constitution Number 28 of 2009 concerning Regional Taxes and Regional Levies constitute taxes collected by the government center . With the era of autonomy area and since promulgated Constitution Number 28 of 2009 concerning Local Taxes and Regional Levies then has happen field updates _ tax area . BPHTB became tax areas that are collected by the government area district / city . Switching process right on land and or building only can done if



must tax has deliver proof deposit payment tax . this _ confirmed in Article 91 paragraph (1) of the Law Number 28 of 2009 concerning Regional Taxes and Regional Levies stating : " Officials Maker Land Deed / Notary only can sign deed Transfer of Land Rights and/ or Building after Must Tax deliver proof payment tax " .

Government country part Which responsible answer must especially formerly emit regulation Area (Perda) related management levies BPHTB, Because in there Perda have it become base government area move oppose BPHTB Must tax Every government area given freedom For arrange in accordance with regulation legislation Something activity Which set in regulation country as base reference BPHTB investigation . Government area Of course more understand What Which happen in area And in Which one is best in area , nor society , need socialization so that they Can understand that on years next system And model collection BPHTB the more various .

Number 6 of 2018 concerning Systematic Land Registration complete . Fill chapter the give room scope implementation program registration land system complete Which in a manner complete states :

1. If recipient Deed Right Owned by No or No can pay BPHTB and/ or party other have arrears income tax on land Which concerned , so Deed Right Owned by still can published .
2. If participant PTSL No can or No can pay BPHTB, so Which concerned must complete letter statement debt from BPHTB.
3. If goods the results sell buy Which Then And buyer Which Now No have proof payment income tax Which has past from seller , so Which concerned must deliver Letter Information Tax Income Which owed . .
4. si Letter Bill BPHTB in accordance with Chapter 2 And 3 as well as Letter Announcement owed income tax will be included in Letter Order Giving Right on Land And BPHTB Which must paid by Owner Land or income tax Which concerned . must paid by seller goods or by person Which concerned .
5. Publishing certificate to recipient right as referred to in paragraph (1) is implemented with conditions : a. recipient right deliver letters proof original ownership ; _ and b. recipient right make a Statement of Outstanding BPHTB and/ or a Statement Letter income tax owed , as referred to in paragraph (2) and paragraph (3), which becomes Warkah Right over the Land in question .
6. Head of the Land Office must submit a list of BPHTB owed and/ or income tax owed as referred to in paragraph (4) in a manner periodic in time of 3 (three) months to Regent / Mayor local For PPh , which contains identity participants (NIK), location land wide land , date and number certificate and Selling Value object Tax / letter information tax .

7. List of BPHTB and PPh owed as referred to in paragraph (4) is based on the KKP application .
8. Diversion right or change list land And owner only can done after Which concerned can prove that every Must Tax has pay BPHTB Which owed and/ or income tax Which owed .
9. Debt BPHTB Statement Letter , Statement Letter income tax owed with BPHTB/ PPh filling format owed made in accordance with BPHTB/ PPh filling format owed made in accordance in the following format listed in Appendix VIII, Appendix IX and Appendix X which are part No inseparable from this Ministerial Regulation .

Public Which No own BPHTB or No capable BPHTB can make letter statement of BPHTB payable . Determination of outstanding BPHTB is important , because become base for other provisions such as the end of the BPHTB payment period , sanctions and others. In content The PTSL Candy push government For facilitate special BPHTB registration land first time in implementation of PTSL in (zero tax) or tax zero percent , as something form seriousness government in carry out obligation registration land throughout Indonesia .

Consequence law to registration land systematic complete related duty acquisition right on indebted land and buildings _ If analyzed with use theory as a result law according to Soeroso are :

1. Birth , change or disappearance something circumstances law ,
With following the land PTSL program at first only have rights _ girik changed with status rights marked property _ with publication certificate by BPN.
2. Birth , change or disappearance something connection law , between two or more subject law , where rights and obligations one party _ face to face with rights and obligations party other .
Which became problem later _ day is when land the will transferable , owner land Not yet Can do it during the BPHTB Still Not yet paid . this _ become problem alone for society , because rated burdensome and out calculation Because public PTSL program participants dominated by those who are less educated and level the economy low , so socialization provided by BPN is not make they understand _ responsibility .
3. birth penalty if done counter action _ law ;

BPHTB as obligation pay citizens to the state must still held although status Still in owed . If citizen owner certificate land with the BPHTB owed so will imposed fines / sanctions . The magnitude Penalty administration that is 2% interest a month For period maximum period of 24 months can imposed if results inspection state not enough pay , fine This counted start moment owed tax until with issuance of



Underpaid Land and Building Rights Acquisition Fees (SKBKB) .

CONCLUSION:

In essence certificate That For give sign strong evidence , that _ somebody That has control at a time own land so that can give strong position . _ However thereby strong position _ as owner certificate / owner land No Can diverted to other party because Not yet equipped tax which is obligation citizen of _ obtain something treasure .

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