

The Role of a Notary as a Land Titles Registrar in Collecting Fees for Acquisition of Land and Building Rights

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Abstract. It is fitting that these authorities encourage possible citizens to finish their commitments to cover charges. By and by, the Duty Ashore and Building Privileges Procurement Charges (BPHTB) is an expense that is straightforwardly connected with the obligations and work of a legal office as a Land Deed Making Official (PPAT). In completing his work as a deed creator, a public authority, for this situation, a Legal official as a Land Deed Making Official (PPAT) cannot be separated from tax. This has to do with the fact that processes for transactions like buying and selling, grants, and exchanges exist. Self-assessment can be used to collect BPHTB, in which the citizen is given the trust to ascertain and pay the Expense owed without help from anyone else utilizing the Store Letter of Land and Building Freedoms Procurement Charge (SSB). However, a Notary is the Land Titles Registrar (PPAT).

Keywords: Role, Notary, PPAT, Land and Building Rights Acquisition Fees.

1. Introduction

The rapid development of the social system, especially after the separation between private households, king's households, and state households or, in other words, the formation of the state, tribute, which was originally only for the interests of the king, began to get a place as state revenue. [1] The meaning of the tax itself is.[2]

"dues to the state (which can be forced), which are owned by those who are obliged to pay them according to regulations with no return on achievement, which can be directly appointed, and which are used to finance general expenses related to the state's duty to administer the government."

Regulation Number 21 of 1997 Concerning Area and Building Freedoms Procurement Charges (BPHTB), which was given on May 29, 1997, fills in as the lawful starting point for the assortment of Land and Building Privileges Obtaining Expenses (BPHTB). As a piece of the earth, the land is a gift from God All-strong and has a social capacity. As per Regulation Number 21 of 1997 Concerning Area and Building Privileges Securing Charges (BPHTB), the land is a truly beneficial venture device and addresses essential requirements for lodging and business land. The individuals who gain land and building freedoms are expected to pay the state Land and Building Privileges Procurement Charges (BPHTB). 3 BPHTB Law No. 21 of 1997 on Fees for Land and Building Rights Acquisition was intended to take effect on January

1, 1998. Still, on December 31, 1997, the enactment of the BPHTB, which was originally intended to take effect on January 1, 1998, was put on hold with the issuance of Government Regulation instead of Law (Perpu) Number 1 of 1997 Concerning BPHTB.

The role of Notaries as PPAT is extremely significant in influencing the achievement of BPHTB's target revenue because the realization of BPHTB tax revenue is inseparable from the role of all parties, which includes Notaries as PPAT 6. Land Workplaces, Public accountants, Land Deed Authorities (PPAT), Banks, Local States, and the organizations that fall under them are completely engaged with the BPHTB's execution, and the guidelines that help it are likewise interrelated with a gathering. Practically speaking, it as often as possible outcomes in challenges because of these interrelationships with foundations and guidelines.

His work as a deed maker, a public power, and a Legitimate authority as a Land Deed Making Official (PPAT) can't be isolated from tax collection. Because taxation directly affects potential taxpayers, it makes sense that these officials should advise potential taxpayers. Practically speaking, the Land and Building Freedoms Securing Charge Duty (BPHTB) is an expense that is straightforwardly connected with the obligations and work of a legal office as a Land Deed Making Official (PPAT). This has to do with the fact that there are processes for transactions like grants, exchanges, and buying and selling.[3]

How does a notary public like PPAT collect fees for acquiring building rights and land (BPHTB)?

2. Method

The descriptive analytical method was used to write this applied paper.[4] This means that data describing problems directly in the field were used.[5] The analysis was done, and then a conclusion was made to solve a problem—methods of observation and literature review for data collection to solve problems and prepare this paper.[6]

In this study, a sociological juridical approach was used. It serves as a guide to rules that can be used as a foundation for analyzing legal phenomena that arise and is used to examine problems from a legal and systematic perspective.[7] The sociological approach is used to study a problem in society or the community to get facts, find problems, figure out how to solve problems, and so on.

3. Findings and Discussion

3.1 The Role of Notaries as PPATs in Collecting Land and Building Rights Acquisition Fees (BPHTB)

Revenue from tax sharing (Fees and Earth and Building Tax for Buying Land and Building Rights) and profit sharing non-tax/Natural Resources (SDA) is one of the sources of funds included in the portion of the balancing fund outlined in Article 3 of Law Number 25 of 1999 concerning Central and Regional Financial Balance.

According to Article 1 of Decree No. 564/KMK.02/2001 of the Clergyman of Money of the Republic of Indonesia Concerning the Conveyance of Income from Land and Building Privileges Procurement Charges for Local State-run administrations:

1. The returns from getting Area and Building Freedoms Securing Charges comprise state income.

2. 20% of the income, as alluded to in passage (1), is essential for the income for the Focal Government and should be settled completely to the record of the State Depository.
3. 80% of the income, as alluded to in passage (1), is important for the income for the Provincial Government and should be completely saved into the record of the Local Depository.
4. Income continues, as alluded to in passage (3), will be imparted to the Public authority Level I Locales and Region/Regional authorities with the accompanying equilibrium:
 - a. Common Government: 20%;
 - b. Regime/Regional Government: 80%.

Seeing the for the most part more elevated level of pay sharing from Land and Building Opportunities Getting Charges for Rule/Territorial specialists stood out from Normal and Central State-run organizations, Land and Building Freedoms Procurement Expenses (BPHTB) is an expected wellspring of local income from adjusting reserves that should be investigated and overseen however much as could reasonably be expected to help improvement funding in the Regime/City.

From the study results, the lowest percentage in the self-assessment was the respondent from the Taxpayer, which was only 20%, so it was in the wrong category. In contrast, the highest percentage was Notary/PPAT, which was 100%, in the very good category. Self-assessment factors influence this low percentage of taxpayers. The reason is they only depend on the calculation of the Notary/PPAT or their employees and are less willing to try to calculate the Land and Building Title Acquisition Fees that must be paid.

To figure out the job of a Public accountant as a PPAT in gathering Area Securing Charges (BPHTB) connected with deeds he made by his area of work, interviews were held with 3 Legal officials/Land Deed Making Authorities and 2 Expense Administration Office Officials/Representatives.

As per the discoveries of exploration led in the field, the respondent Public accountant/Land Deed Making Official assumes a decent part since they know the expenses for securing land and building privileges.

As per the respondent Public accountant/Land Deed Making Official, they knew about the arrangements of the BPHTB guidelines already through socialization composed by the Head of IPPAT/INI Semarang. Knowledge of Notaries/PPATs regarding developing BPHTB regulations issued by the Minister of Finance or the Director General of Taxes also through associations such as IPPAT (Association of Land Deed Making Officials) or INI (Indonesian Notary Association).

Public accountants/PPATs, assuming they move land privileges in deciding the quantity of Charges for gaining building freedoms and land, make their estimations; to be specific, how much duty payable is $5\% \times (\text{Assessment Article Securing Worth} - \text{Non-Expense Article Obtaining Worth})$, where The Procurement Worth of Non Duty Items (NPOPTKP) is resolved locally for every district, for instance in Surabaya it is IDR 60,000,000.00. After the estimation is completed and how much expense that should be paid is known, the Legal official/PPAT will tell the Citizen by presenting the SSB structure and requesting to pay it straightaway.

By and large, officials/workers definitely realize the rudiments utilized in computations.[8] They likewise know the recipe for computing Area and Building Freedoms Procurement Expenses, so one might say that the job of Officials/workers has been working out positively.[9] This is different from the tax office because before they are appointed as officers/employees, they have previously had education about taxes, especially BPHTB and regulations. Both laws and other implementing regulations will automatically be studied and

known as long as they are still actively working in agencies contributing income from Fees for Acquiring Land and Building Rights (BPHTB) for development in Semarang City are quite significant.

Taking into account that the Land and Building Honors Getting Cost is a potential wellspring of neighborhood pay so this potential can be upgraded, the Territorial Legislature of Semarang City applies a strategy to do burden change, to be specific by self-evaluation.[10] The public authority has made it simple for citizens to ascertain their expenses that should be saved. The technique utilized in the estimation in BPHTB is a full self-evaluation. In a full self-evaluation, the Citizen as of now has the cycle and the option to choose. Finishing up the SSB accurately, paying yourself at the assigned bank, and presenting the third sheet to the UN Administration Office show the system and right to decide this.

Filling appropriately and accurately by citizens is ensured by regulation as specified in Article 12 section (2) of Regulation Number 16 of 2000, which has been changed into Regulation Number 28 of 2007, which states: "The amount of tax payable according to The notification delivered by the Taxpayer is the amount of tax (Johannes Setiarso, Interview, Head of General Subdivision of KPP), payable according to the provisions of the tax laws and regulations"; Be that as it may, numerous citizens try not to work out how much duty owed; rather, they hand it over to outsiders, like a legal official/PPAT or their representatives.

As a PPAT, a Notary must be clear and transparent when providing information about the tax applied to a transaction in his office to avoid suspicion or disagreement. Since a Legal official as a PPAT should immovably comply with ethical quality and oppose enticement, they should have high upright trustworthiness and not be impacted by any allurements while applying the arrangements of the applicable principles. Each Public accountant as a PPAT should likewise have the reasonability and prescience to appropriately do their obligations in light of the fact that the calling of Legal official as a PPAT, in spite of being a public authority of the state, doesn't perceive exemption.

4. Conclusion

The end is that the Public accountant's job as PPAT in gathering the Expense for the Obtaining of Land Freedoms (BPHTB) for Legacy Awards connected with the deed he made is supposed to assume an active part in requiring the instalment of Charges for Securing Land Privileges (BPHTB) in light of the portrayal of the conversation in the first section. While doing his obligations as a Land Deed Making Official (PPAT), a Legal official must comply with the Public accountant's overarching set of rules and the guidelines framed in Unofficial law Number 37 of 1998 Concerning Position Guidelines for Land Deed Making Authorities (PPAT).

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