

ABSTRAK

Bea Perolehan Hak Atas Tanah Dan Bangunan merupakan salah satu penerimaan pajak negara dari wajib pajak yang melakukan transaksi peralihan hak atas tanah dan /bangunan. Perolehan hak atas tanah dan bangunan adalah perbuatan atas peristiwa hukum yang mengakibatkan diperolehnya hak atas tanah dan bangunan oleh orang pribadi atau badan hukum. Penelitian ini bertujuan untuk mengkaji pelaksanaan pemungutan Pajak Bea Perolehan Hak Atas Tanah dan Bangunan di Kabupaten Boyolali. Mengkaji kendala-kendala yang timbul dalam pelaksanaan pemungutan Pajak Bea Perolehan Hak Atas Tanah dan Bangunan di Kabupaten Boyolali. Mengkaji solusi dalam mengatasi kendala-kendala yang timbul dalam pelaksanaan pemungutan Pajak Bea Perolehan Hak Atas Tanah dan Bangunan di Kabupaten Boyolali. Penelitian ini merupakan penelitian yang bersifat yuridis sosiologis.

Hasil penelitian diperoleh kesimpulan bahwa masih terdapat ketidaksesuaian dengan peraturan perundang-undangan dalam pelaksanaan pemungutan Bea Perolehan Hak Atas Tanah dan Bangunan di Kabupaten Boyolali yaitu ketika terjadi peralihan hak atas tanah dan bangunan karena jual beli yang nilai transaksinya lebih rendah daripada harga pasar, nilai transaksi akan ditentukan oleh petugas DPPKAD berdasarkan harga pasar dan survey terhadap obyek pajak yang bersangkutan, padahal ketentuan Pasal 87 ayat 2 Undang-Undang Nomor 28 Tahun 2009 dan Pasal 7 Peraturan Daerah Kabupaten Boyolali Nomor 2 Tahun 2011 menyatakan bahwa dasar pengenaan pajak BPHTB pada perolehan hak jual beli yang nilai transaksinya lebih rendah daripada harga pasar maka yang dijadikan dasar pengenaan pajak BPHTB adalah Nilai Jual Obyek Pajak (NJOP) Pajak Bumi dan Bangunan. Pada proses pemungutannya masih terdapat beberapa hambatan, yaitu pengetahuan wajib pajak mengenai informasi dan sosialisasi peraturan Bea Perolehan Hak Atas Tanah Dan Bangunan yang kurang, serta jumlah Sumber Daya Manusia (SDM) dari Kantor Badan Pendapatan Pengelolaan Keuangan dan Kekayaan Aset Daerah Kabupaten Boyolali yang sedikit, padahal luas dan jumlah peralihan tanah dan bangunan di Kabupaten Boyolali tinggi, sehingga mengganggu kinerja dari Pejabat Pembuat Akta Tanah dan Badan Pertanahan Nasional dalam hal pendaftaran tanah. Perlu adanya sosialisasi berkala mengenai Bea Perolehan Hak Atas Tanah dan Bangunan oleh Pemerintah Daerah, sedangkan permasalahan tanah belum bersertifikat perlu kerja sama dengan Badan Pertanahan Nasional setempat, misalnya melakukan program prona.

Kata Kunci: Pajak Bea Perolehan Hak Atas Tanah dan Bangunan.

ABSTRACT

Land and Buildings Acquisition Duty is one of the state tax receipts from taxpayers who conduct transfer transactions on land and /building rights. Acquisition of land and building rights is an act of legal event that results in the acquisition of land and building rights by a private person or legal entity. This study aims to review the implementation of the collection of Land and Buildings Acquisition Duty Tax in Boyolali Regency. Reviewing the obstacles arising in the implementation of the collection of Land and Buildings Acquisition Duty Tax in Boyolali Regency. Reviewing solutions in overcoming obstacles arising in the implementation of the collection of Land and Buildings Acquisition Tax in Boyolali Regency. This research is a sociological juridical research. This study aims to review the implementation of the collection of Land and Buildings Acquisition Duty Tax in Boyolali Regency. Reviewing the obstacles arising in the implementation of the collection of Land and Buildings Acquisition Duty Tax in Boyolali Regency. Reviewing solutions in overcoming obstacles arising in the implementation of the collection of Land and Buildings Acquisition Tax in Boyolali Regency. This research is a sociological juridical research.

The results of the study were concluded that there is still a discrepancy with the legislation in the implementation of the collection of Land and Buildings Acquisition Duty in Boyolali Regency, namely when there is a transfer of rights to land and buildings due to the sale and purchase whose transaction value is lower than the market price, the transaction value will be determined by DPPKAD officers based on market prices and surveys of the tax object concerned , whereas the provisions of Article 87 paragraph 2 of Law No. 28 of 2009 and Article 7 of Boyolali District Regulation No. 2 of 2011 state that the basis of the imposition of BPHTB tax on the acquisition of buying and selling rights whose transaction value is lower than the market price, the basis of the imposition of BPHTB tax is the Selling Value of Tax Objects (NJOP) of Land and Building Tax. In the collection process there are still some obstacles, namely the knowledge of taxpayers about the information and socialization of the regulation of Land and Buildings Acquisition Duty is lacking, as well as the number of Human Resources (HR) from the Office of the Revenue Agency for Financial Management and Wealth of Assets Boyolali District is small, when the area and number of land and buildings transfer in Boyolali Regency is high, thus disrupting the performance of the Land Deed Officials and the National Land Agency in terms of land registration. There needs to be periodic socialization on Land and Building Rights Acquisition Duty by the Local Government, while the problem of uncertified land needs to cooperate with the local National Land Agency, for example conducting a program prona.

Keywords: Tax on Acquisition of Land and Buildings.