

Volume 9 Number 1 (June 2025) | Pages 27 – 42

Doi: <https://doi.org/10.33650/jhi.v9i1.11365>

Submitted: December 9, 2024 | Revised: May 21, 2025 | Accepted: June 1, 2025 | Published: June 30, 2025

REFORMULATION OF ADMINISTRATIVE SANCTIONS AGAINST PPAT FOR NEGLIGENCE IN REQUESTING PROOF OF BPHTB PAYMENT

Syakir Prayoga¹, Shinta Hadiyantina², Arini Jauharoh³

Universitas Brawijaya Malang

Email: syakir_70746@student.ub.ac.id

ABSTRACT

This study aims to examine the reformulation of administrative sanctions imposed on the Land Deed Official (PPAT) who neglects to request proof of payment for the Land and Building Acquisition Duty (BPHTB) before signing the deed of land transfer. As a public official authorized to create authentic deeds, PPAT is responsible for ensuring the completeness of administrative requirements related to BPHTB. However, the administrative fine of IDR 10,000,000 for a PPAT's negligence is deemed disproportionate, considering the amount of honorarium received by the PPAT based on the applicable regulations. Based on a literature review and interviews with PPAT in Malang Regency, this study highlights the injustice of imposing sanctions on PPAT, which essentially only fulfills administrative obligations in the preparation of the deed of land transfer. Meanwhile, the obligation to pay BPHTB lies with the taxpayer. This study offers a reformulation of administrative sanctions that is fairer by considering the PPAT's authority, in line with the principles of legal justice. It is hoped that the findings of this study will contribute to the improvement of regulations related to taxation and land registration in Indonesia. Reformulation, Administrative Sanctions, PPAT, BPHTB Reformulation, Administrative Sanctions, PPAT, BPHTB.

Keywords : *Reformulation, Administrative Sanctions, PPAT, BPHTB.*

ABSTRAK

Penelitian ini bertujuan untuk mengkaji reformulasi sanksi administratif yang dikenakan kepada Pejabat Pembuat Akta Tanah (PPAT) yang lalai dalam meminta bukti pembayaran Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) sebelum menandatangani akta peralihan hak atas tanah. Sebagai pejabat umum yang berwenang membuat akta otentik, PPAT bertanggung jawab untuk memastikan kelengkapan administrasi yang berkaitan dengan BPHTB. Namun, sanksi denda administratif sebesar Rp 10.000.000,00 bagi PPAT yang lalai dianggap tidak proporsional, mengingat besaran honorarium yang diterima oleh PPAT berdasarkan peraturan yang berlaku. Berdasarkan kajian literatur dan wawancara dengan PPAT di Kabupaten Malang, penelitian ini menyoroti ketidakadilan yang terjadi dengan pengenaan sanksi pada PPAT, yang pada dasarnya hanya menjalankan kewajiban administratif dalam pembuatan akta peralihan hak. Sementara kewajiban pembayaran BPHTB adalah tanggung jawab wajib pajak. Penelitian ini menawarkan reformulasi terhadap sanksi administratif yang lebih adil dengan mempertimbangkan kewenangan PPAT, agar sesuai dengan prinsip keadilan hukum. Diharapkan, hasil penelitian ini dapat memberikan kontribusi dalam perbaikan regulasi terkait perpajakan dan pendaftaran pertanahan di Indonesia.

Kata Kunci: *Reformulasi, Sanksi Administratif, PPAT, BPHTB.*

Hakam : Journal of Islamic Law Studies and Islamic Economic Law

This journal is an open-access article under a CC BY-NC-SA 4.0 International License. © 2025, the author(s)

INTRODUCTION

The Land Deed Making Officer or PPAT (Pejabat Pembuat akta Tanah) is a “general official appointed and dismissed by the government, in this case the Minister of Land and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia who is given the authority to provide public services to the community who perform certain legal acts regarding land rights or property rights to apartment units” (Santoso, 2016) . Regarding the act of transferring land rights, the act of buying and selling is included in the collection of taxes in Indonesia. Taxes are “a mandatory commitment to the state owed by individuals or coercive elements in the view of regulations”, without obtaining direct rewards and being used for the needs of the state for the greatest benefit of individuals. To control the levy requires the regulation of levies, in particular: a set of guidelines that govern the relationship between public authorities as fee collectors and individuals as citizens. (Amalia, 2023)

According to R. Santoso Br, who quoted the opinion of Rochmat Someitro, he argues that taxes are “people's contributions to the state treasury under the Law (which can be enforced) without receiving any services (counter-achievements), which can be directly shown and which are used to pay for public expenses”. (Brotodihardjo, 1958) In tax collection, the government has a reciprocal legal relationship with taxpayers. The government has the right to collect taxes from taxpayers, while taxpayers are obliged to pay taxes to the government. From the above understanding, the term tax debt that must be paid or borne by taxpayers emerges. The definition of tax debt has been regulated in the laws and regulations in Indonesia, namely Law Number 7 of 2021 concerning the Harmonization of Tax Regulations”, explained in Article 1 number (10), providing a definition that tax payable is “tax that must be paid at a certain time, in the tax period, in the tax year or in part of the tax year in accordance with the provisions of tax laws and regulations”. (Effendi, 2010)

According to Bohari, the Tax Debt arises because of the law, where there is absolutely no alliance between the state and the people that underlies the debt. Rights and obligations between the state and the people are not the same. The state can force the debt to be paid if a taxpayer owes (tax) to the state (Bohari, 2018). Based on the authority of the collector, taxes are divided into two, namely central taxes and regional taxes. Central Tax/State Tax is “a tax collected by the state that is one of the sources of state revenue and is used to finance state spending”, which in the implementation of its collection is represented by the state-appointed state apparatus, namely the Directorate General of Taxes under the auspices of the Ministry of Finance of the Republic of Indonesia. Meanwhile,

regional taxes are “taxes collected by local governments (Provinces, Cities and Regencies) which are one of the sources of local original revenue (PAD) and are used to finance regional spending, in this case the local government is represented by the Regional Revenue Office”. (Stuttgart, 2015)

According to Muhammad Djafar Saidi, BPHTB imposes taxes on the acquisition of land and building rights, which means that the Land and Building Rights Acquisition Duty imposes a tax on legal acts or events that result in the acquisition of land and building rights (Saidi, 2018) . Based on Article 1 number (37) of Law Number 1 of 2022, BPHTB is a tax on the acquisition of land and/or building rights, which is the main requirement for the transfer of land rights. The process of transferring this rights is regulated through provisions issued by the National Land Agency, which requires documents such as an application form, a copy of identity, a deed of incorporation of a legal entity, an original certificate, a deed of sale and purchase from PPAT, and proof of BPHTB payment. Based on Article 18 Paragraph 2 Letters (a) and (b) of Government Regulation Number 35 of 2023, BPHTB is payable at the time of land and/or building acquisition, which is marked by a sale and purchase agreement or deed of exchange, grants, and others. Article 60 of the same Government Regulation stipulates that the land deed making official or notary is obliged to ask for proof of BPHTB payment before signing the deed and reporting the making of the deed to the Regional Head. Violations of this obligation will be subject to administrative sanctions in the form of a fine of IDR 10,000,000 for the first violation and IDR 1,000,000 for late reporting.

With regard to administrative sanctions, administrative sanctions essentially function as a tool of power that is public law that can be used by the government as a reaction to non-compliance with obligations contained in state administrative law norms. The purpose of the imposition of this administrative sanction is to realize legal order in order to protect the public interest. Based on the explanation above, PPAT is a public official who is authorized to make authentic deeds related to the transfer of land rights. According to Article 123 of Malang Regency Regional Regulation Number 7 of 2023, PPAT is required to ask for proof of BPHTB payment before signing the deed and reporting the creation of the agreement or deed to the Regent no later than the 10th of the following month. However, the imposition of administrative sanctions in the form of fines to PPAT is considered inappropriate, because PPAT's task is only to make a deed of transfer of land rights. The imposition of this administrative fine is considered detrimental to PPAT which only carries out its obligations in accordance with the provisions of government regulations. (Aprlita, 2021) (Tjandra, 2018)

The first research conducted with previous research is research conducted by I Nyoman Agung Mas Dinata, Putu Gede Seputra, Luh Putu Suryani, In this study focuses on the regulation of reporting duties on the acquisition of land and building rights and legal consequences if the Land Deed Making Officer does not report the duty on the acquisition of transfer of land rights, namely in the form of the imposition of administrative sanctions. Then what distinguishes from the research that the researcher wrote is that it focuses on the implications of the application of administrative sanctions in the form of fines for PPAT that neglects to ask for proof of BPHTB payment before the deed is signed. Then in the research conducted by Ayaturrohman Fijihadi, Nynda Fatmawati, In the previous research from Ayaturrohman Fijihadi and Nynda Fatmawati, focused on the role of PPAT in the status of BPHTB Tax payable which must be paid off when the rights have not been fully transferred and discussed related to interest and fines for notaries or PPAT and taxpayers while the difference with the research that the researcher wrote is that it focuses on the implications of the application of fines for PPAT. Yunita Midia Wahyuana, in her previous research, namely Yunita Midia Wahyuana, the focus of her research was to discuss the regulation of signing a sale and purchase deed according to the applicable law and the consequences of the law of PPAT signing the Sale and Purchase Deed before the payment of BPHTB, while this research focuses on the implications of the application of administrative sanctions with fines against PPAT who neglect to ask for proof of BPHTB payment before signing the Deed of Transfer of Rights soil. (Dinata Et Al., 2020)(Ayaturrohman São Paulo & Nynda Fatmawati, 2024) (Wahyuana, 2022)

Based on the problems mentioned above, this journal will discuss “Reformulation of Administrative Sanctions for PPAT Who Neglect to Ask for Proof of BPHTB Payment”.

Based on the description mentioned above, the problems to be studied are as follows:

1. What are the legal consequences if PPAT does not implement the provisions to request proof of BPHTB payment before signing the transfer of rights deed?
2. How is the reformulation of administrative sanctions for land deed making officials who neglect to ask for proof of payment of land and building rights acquisition duties?

RESEARCH METHOD

The research to be used in this study is a normative legal approach. The normative legal research method is a legal research approach that focuses on the analysis of laws and

regulations and legal doctrines in order to gain an understanding of applicable legal principles. According to Satjipto Rahardjo's view, normative legal research is an effort to understand legal norms by investigating laws and regulations, court decisions, and existing legal doctrine concepts. Normative legal research can also be carried out by analyzing legal concepts, legal systems, and applicable legal principles. (Rahardjo, 2012)

Legal Implications of PPAT Negligence on BPHTB Payment Verification

Article 23A of the 1945 Constitution stipulates that taxes and other mandatory levies for state needs must be regulated through law. This provision aims to ensure that the state cannot arbitrarily take a portion of the wealth of the people, even if the purpose is in the public interest. Tax revenue plays an important role in realizing community welfare, although it is not the only source of state revenue. In addition to taxes, the state also receives income from various sources, such as natural resource revenues, customs, levies, contributions, contributions, profits from state-owned enterprises (SOEs), and other sources of income. Law Number 23 of 2014 mandates local governments to prepare regional regulations (PERDA) related to taxes and levies, including BPHTB, as a legal basis to optimize regional revenue. This regulation supports the implementation of decentralization and encourages regions to improve budget management to finance government operations and sustainable development. BPHTB is an important potential source of taxes in regional development, which is further regulated in Law Number 1 of 2022 concerning Financial Relations Between Central and Regional Governments (HKPD Law). Article 4 Paragraph (2) of the HKPD Law states that BPHTB is fully managed by the Regency/City government, emphasizing the division of fiscal authority between the central and regional governments. Thus, BPHTB is not only a source of income, but also a symbol of regional independence in developing sustainable and equitable development strategies. (Suandy, 2000)

BPHTB is a tax levy imposed on the acquisition of land and/or building rights. The BPHTB payment obligation is charged to the party who obtains the right as a prerequisite for the creation and ratification of documents such as deeds, auction minutes, or decrees granting rights by authorized officials. Notaries as PPAT and also public officials who serve the community, in their daily activities, especially when drafting land deeds, are related to tax aspects. Notaries interact directly with people who have the status of prospective taxpayers. Therefore, as a public servant, Notaries need to actively educate or direct the prospective taxpayer to fulfill the obligation to pay BPHTB Tax. This tax obligation is inherent in the

duty of the Notary as a PPAT, especially in the context of making a land sale and purchase deed which is the basis for determining BPHTB. (Siahaan, 2013) (Laughter) Et Al. , 2022)

Notaries and PPAT have a crucial role in ensuring the smooth running of legal activities, especially related to the preparation of deeds. As a Public Official, Notaries are given attributive authority by the state to carry out public functions in the field of civil law, including the service of making authentic deeds and other duties that fall within the scope of their authority. Meanwhile, in matters of land administration, the government assigns the National Land Agency (BPN) of the Republic of Indonesia as the authorized institution. At the district/city level, BPN is represented by the land office which in its operations is assisted by PPAT, Notaries, and other related officials. The main task of PPAT is to carry out part of the land registration process by compiling deeds as legal evidence and the basis for registration. PPAT's responsibilities include the making of deeds related to the transfer of land rights, the granting of new land rights, and land binding as debt collateral. All of these processes must be carried out under the supervision of PPAT to ensure the legality and validity of the documents. (Soedjendro, 2001)

Basically, BPHTB is a type of objective tax or property tax, where the determination of tax obligations is mainly based on the tax object (land/building) first, then considering the tax subject (the party who obtains the right). The BPHTB collection process can be carried out through a self-assessment system, which is a tax system that places the initiative to fulfill tax payment obligations entirely on Taxpayers. The main characteristics of the self-assessment system include: 1) The right to determine the amount of tax is in the hands of the Taxpayer, where they are responsible for assessing the amount of tax that must be paid. 2) The active role of the Taxpayer in the entire tax process, starting from calculation, payment, to independent tax reporting. 3) The tax body (Fiscus) is not directly involved in the determination process, but functions as a supervisor to ensure compliance. (Serendipity, 2003) (Pudiatmoko, 2002)

BPHTB collection, which adheres to the principle of a self-assessment system, requires the recipient of land and building rights as taxpayers to independently calculate, estimate, and pay taxes owed. This system requires high legal awareness and integrity from the public in fulfilling tax obligations. On the other hand, an active role of tax officials is needed in monitoring taxpayer compliance and supervising the process of receiving and managing the tax. (Murjiyanto & Ismaya, 2016)

The process of transferring ownership of land and buildings through a sale and purchase transaction must be carried out before the PPAT to ensure the legal validity of the transfer of rights. In carrying out its duties, PPAT is obliged to explain in detail the contents of the deed of transfer of rights and obligations that must be fulfilled by the parties, including including original documents of proof of payment of related taxes, such as Income Tax (PPh) and BPHTB. In addition, PPAT is also responsible for ensuring that all legal and administrative procedures related to transactions have been fulfilled to avoid disputes in the future. (Ravianto & Purnawan, 2017)

As a PPAT, professional activities in the preparation of deeds cannot be separated from the tax aspect. PPAT directly interacts with prospective taxpayers, so it is a moral and professional responsibility for PPAT to actively educate and remind these parties about tax settlement obligations. In the context of practice, BPHTB is the type of tax that is most relevant to the duties of a Notary/PPAT. This connection arises because of the process of transferring land and building rights, especially in buying and selling transactions, into the realm of PPAT's work as well as the moment BPHTB is payable according to tax provisions. (Huda, 2022)

The sale and purchase agreement is consensual, meaning that this agreement is considered valid and legally binding since an agreement is reached between the seller and the buyer regarding the essential elements, namely goods (including immovable goods) and prices. This is in line with Article 1458 of the Civil Code which states: "Buying and selling is considered to have occurred at the time when both parties reach an agreement on goods and prices, even if the goods have not been handed over or the price has not been paid". In this agreement, the seller is obliged to transfer and surrender the ownership rights to the goods, while the buyer is obliged to pay the price according to the agreement. If the sale and purchase is carried out in a transparent and cash manner (transparent and paid in full immediately), the making of a deed before a notary is a mandatory requirement. After that, the process continues with the signing of the Sale and Purchase Deed (AJB) in front of the Land Deed Making Office (PPAT) to ratify the transfer of rights, especially over land or buildings. (Subekti, 2012)

PPAT can only sign the deed after the Taxpayer has paid off the BPHTB owed. However, reporting of SSB with a value of zero is not mandatory, although reporting must be done no later than the 10th of each month and includes important information such as deed number and date, rights status, land location, NJOP, transaction price, identity of

related parties, and tax deposits. If the taxpayer fails to pay the tax, administrative sanctions may be imposed, and the PPAT is obliged to provide limited data related to the acquisition of land and building rights to the authorities without disclosing confidential information to the unentitled parties.

In land and/or building purchase and sale transactions, PPAT is responsible for ensuring that the transaction is in accordance with the provisions of the law and objective market value. Although PPATs are not involved in the determination of prices between sellers and buyers, they still have an obligation to conduct an assessment of the price of the land. PPAT serves as a liaison between the tax authorities and the Taxpayer, ensuring that the transaction meets the tax prerequisites before the deed is ratified.

The PPAT does not have the authority to collect taxes, and the tax duty arises as a legal consequence of the transaction of transfer of land and building rights. As an official responsible for the preparation of the sale and purchase deed, PPAT only delegates the obligation to pay BPHTB to the Taxpayer in accordance with applicable regulations. Negligence in carrying out this task can lead to legal sanctions, so integrity and compliance with administrative procedures are essential to avoid the risk of administrative and criminal violations. In current practice, there are still often procedural violations by PPAT in making sale and purchase deeds that are not in accordance with the provisions of applicable regulations. This condition has the potential to cause losses for related parties. One of the common forms of violation is the signing of a sale and purchase deed before it is confirmed that the BPHTB payment has been paid off by the buyer.

This condition has the potential to cause legal consequences in the form of cancellation of the deed through a court decision or a deed that initially has perfect legal force can change its status to a deed under hand due to the negligence of PPAT in compiling the document without meeting the legal requirements, especially the subjective conditions that have been set. As a public official, PPAT is required to continue to develop its professionalism and quality of performance in order to provide legal certainty and protection for clients and the public. On the other hand, the increasing growth in the number of PPATs every year creates increasingly fierce competition, encouraging each PPAT to not only maintain professional standards, but also actively improve self-competence. This dynamic ultimately has positive implications for the community, because healthy competition between PPAT practitioners will produce more accurate, transparent, and integrity services in accordance with applicable legal principles.

In the HKPD Law in Article 49, it is explained that BPHTB is payable at the time the sale and purchase deed is signed. PPAT who signs the deed before the buyer pays off the BPHTB has violated legal procedures, because BPHTB payment is a prerequisite for the validity of the transaction. This negligence can be considered a form of neglect of administrative obligations, resulting in the deed having the status of legally defective. PPAT is personally responsible for the integrity of the documents it publishes. Article 159 of the HKPD Law affirms that Regional Heads or authorized officials can demand PPAT liability if their negligence causes fiscal non-compliance. For example, if the deed is issued without BPHTB repayment, PPAT can be forced to bear legal fees or compensation to the state. This responsibility includes financial losses and the reputation of the relevant government agency.

PPAT that deliberately ignores BPHTB's obligations can be considered to help regional tax evasion. Article 184 of the HKPD Law threatens criminal penalties for officials who violate the confidentiality or integrity of tax data. If proven, PPAT can be sentenced to up to 1 year in prison or a fine of IDR 500,000,000 (five hundred million rupiah), depending on the level of intentionality. For example, PPAT that cooperates with buyers to postpone BPHTB reporting may be subject to this article. Article 184 also prohibits officials or experts from leaking taxpayer data, so collusion in tax evasion is included in the scope of this sanction. PPAT or notary has a legal obligation to ensure that the Taxpayer has completed the BPHTB payment before the transfer of rights deed is signed. This is explicitly regulated in Article 60 Paragraph 1 of Government Regulation of the Republic of Indonesia Number 35 of 2023 concerning General Provisions of Regional Taxes and Regional Levies, hereinafter referred to as PP PDRD. The BPHTB payment proof requested can be in the form of a Duty Deposit Letter (SSB) or other official documents issued by banks or authorized agencies. This obligation aims to ensure fiscal compliance in land and/or building rights transactions, prevent potential state losses, and protect the validity of deeds in the eyes of the law. If the PPAT/notary neglects to verify this evidence, they may be subject to administrative sanctions and even criminal charges according to the provisions of the law.

Based on Article 60 Paragraph (2) letter a PP PDRD, PPAT or notaries who do not ask for proof of BPHTB payment to the Taxpayer before signing the deed of transfer of land and/or building rights are subject to administrative sanctions in the form of a fine of Rp10,000,000.00 (ten million rupiah) for each violation. This provision aims to ensure compliance in the process of making land and/or building rights transaction deeds, so that BPHTB as a regional tax obligation has been paid off before the legal document is issued. In

addition to ensuring BPHTB payments, PPAT/notaries are required to report all transactions related to the binding sale and purchase agreement (PPJB) or sale and purchase deed (AJB) to the local Regional Head. This reporting must be made no later than the 10th of the following month after the deed is made, as mandated by Article 60 Paragraph 1 letter b.

The impact on the legality of the deed is regulated in Article 61 Paragraph 1, which states that a deed of transfer of rights to land or buildings signed without proof of BPHTB payment is considered legally invalid. This invalidity can result in the cancellation of the transaction by the courts, the return of the object of land or building rights to the original owner, as well as a claim for damages. In addition, the PPAT or notary involved can be subject to criminal sanctions according to Article 266 of the Criminal Code regarding document forgery. For buyers, the absence of a valid deed hinders the registration of rights at the Land Office, so that ownership rights are not recognized by the state.

Unlike the previous regulation in the PDRD Law, Article 91 of the PDRD Law requires PPAT or Notaries not to sign a deed of transfer of land or building rights before the taxpayer submits proof of BPHTB payment. This aims to ensure fiscal compliance in land and building rights transactions. Violation of this provision, as stipulated in Article 93 Paragraph 1, is subject to administrative sanctions in the form of a fine of IDR 7,500,000 per case. In addition, PPAT is required to report the making of deeds or auction minutes to the Regional Head within 10 working days after the deed is signed, with a fine of IDR 250,000 per report for late reporting. This regulation is strengthened in Article 60 Paragraph 2 of the PP PDRD, which states that PPAT must ensure that BPHTB payments have been made before the deed is signed. Violations of this provision are subject to a fine of IDR 10,000,000 per case, which shows an increase in the weight of sanctions compared to the provisions in the PDRD Law.

Reformulation of Administrative Sanctions for PPAT Negligence in Verifying BPHTB Payments

To ensure legal certainty, the sale and purchase agreement should be formalized in an authentic deed made by a notary. A notarized deed that has been signed and legalized serves as authentic evidence, which has legally binding power. This means that all clauses in the deed are considered correct and must be recognized by the judge, unless there is valid evidence that denies it. The transfer of land rights is a legal action carried out to transfer

ownership of land rights to other parties through several mechanisms. The role of PPAT in the imposition of BPHTB has a functional relationship with its duties as an extension of the government in land registration. One of the main contributions of PPAT is to prepare authentic deeds, especially AJB, which is the legal basis as well as a crucial instrument to maintain the accuracy of land registration data. In the context of BPHTB, PPAT acts as a mandated party by the Taxpayer to calculate the amount of tax and facilitate the related administrative process. However, the obligation to pay BPHTB is entirely in the hands of the Taxpayer, not PPAT.(Ocean, 2014) (Fadhil Yazid, 2020)

Based on Article 4 Paragraph (2) Letter b of the HKPD Law, BPHTB is determined as a type of tax collected by the regency/city government. Furthermore, Article 48 Paragraph (2) of the HKPD Law emphasizes that the obligation to pay BPHTB applies in the area where the land and/or building is located. To implement this provision, the government issued Government Regulation Number 25 of 2023 concerning General Provisions for Regional Taxes and Regional Levies - Pajak Daerah dan Retribusi Daerah, hereinafter referred to as PP PDRD. This PP aims to provide guidance for Regional Governments (Pemda) in drafting Regional Regulations (Perda) related to BPHTB collection governance.(Rachman, 2023)

However, the existence of the PP PDRD does not fully guarantee the smooth implementation of the policy, because there are potential legal problems both theoretically and practically. This is due to the inconsistency or deviation of the established legal principles in several clauses of the PP. For example, ambiguity in the interpretation of norms or overlapping authority between institutions can create legal uncertainty in the implementation of BPHTB at the regional level. The process of buying and selling land and/or buildings can be canceled due to several legal factors, such as the non-fulfillment of the objective conditions of the agreement, the absolute or relative inability of one of the parties to act legally, violations of the law, public order, or moral norms. Cancellation can also occur if there is a void clause that is met, defects in the agreement (e.g. coercion or fraud), abuse of certain conditions by either party, default (failure to fulfill obligations), and incompleteness of formal requirements set forth in the agreement.(Mala, 2017)

As a public official who is given the authority to make authentic deeds regarding the transfer of land rights, PPAT should not be burdened with sanctions that are not commensurate with its obligations. The main task of PPAT is to ensure that the deed made is in accordance with the provisions of the applicable law. In this case, the obligation to ask

for proof of BPHTB payment should be directed more to the taxpayer, not PPAT. The reformulation of sanctions must take into account that this obligation is part of the administrative supervision of taxpayers.

PPAT is also defined as a public official who is given the authority to make land-related deeds, in accordance with the provisions of the applicable laws, in Article 1 number 24 of Government Regulation 24 of 1997. This authority includes the making of a deed of transfer of rights, the encumbrance of land rights, the ownership of a flat, and a deed of power of attorney to impose the right of dependency. As a public official, PPAT is appointed by an authorized agency and is tasked with providing public services in certain fields, especially in the settlement of legal documents related to land and land and/or building rights.

According to Harlow and Rawlings, administrative law is defined as *the law relating to public administration*. This includes aspects related to the methods or methods used by the government in carrying out its duties, including the nature of state power, the obligations attached to it, and the mechanism for controlling the use of this power. (Asshiddiqie, 2013)

The formulation of administrative sanctions in the law must clearly regulate the type of violations subject to sanctions, so that there is no different interpretation between the norms of administrative sanctions and criminal sanctions. Therefore, there needs to be clarity about certain administrative actions that if violated will result in administrative sanctions, not other sanctions such as criminals. The formation of *general and abstract legal norms* in the form of written regulations (*statutory form*) is generally based on two main considerations: (1) Constitutional Order: Its formation is mandated by the 1945 Constitution. (2) Legal Needs: The establishment of these norms is necessary to answer the demands of legal developments in society. (Asshiddiqie, 2014)

Based on the theory of justice that has been explained by the researcher, sanctions must be applied fairly, proportionately, and in accordance with the ability of the party to be sanctioned. In this case, PPAT's obligation to ask for proof of BPHTB payment before signing the deed is an administrative task that should not be used as a basis to burden officials with large financial sanctions. The imposition of fines that are too high risks causing injustice, especially for PPAT who perform their duties in accordance with procedures.

The reformulation of administrative sanctions to PPAT needs to be focused on adjusting fines to be more reasonable and proportionate. One alternative is to transfer these administrative obligations to a more appropriate party, namely the taxpayer, who knows and

is more responsible for BPHTB payments. This will also reduce unnecessary administrative burdens on PPATs, while ensuring that the tax system runs more efficiently. The reformulation of this sanction also aims to increase legal certainty in the implementation of PPAT's duties. With clearer and fairer sanctions, PPAT can focus more on the implementation of its duties without worrying about an unbalanced burden, which will ultimately increase the effectiveness of the land registration and transfer of rights system.

The reformulation of administrative sanctions against PPAT that is negligent in requesting proof of BPHTB payment must pay attention to the balance between authority, responsibility, and justice. Administrative fines must be adjusted to the proportion of PPAT's duties and focus more on taxpayer responsibilities. By making these changes, it is hoped that the taxation and land registration system can run more fairly and efficiently, without burdening PPAT with sanctions that are not in accordance with its capacity.

The procedure related to PPAT's obligation to request proof of BPHTB payment must be clearer and more detailed in each existing regulation. This procedure should be easy for PPATs to follow and not interfere with the smooth running of their tasks. The government must provide training and socialization related to this obligation to PPAT to reduce unintentional negligence.

To ensure that the administrative obligations implemented can run effectively, local governments need to conduct periodic monitoring and evaluation of the implementation of this rule. This can be done by involving relevant parties in the taxation and land registration system to ensure there is no abuse or negligence that is detrimental to PPAT.

If a dispute arises related to an administrative breach or an obligation carried out by PPAT, there needs to be a clear mechanism for the resolution of the dispute. This can be done through an adequate administrative forum, where PPAT can submit clarifications or objections regarding the sanctions imposed.

PPAT who feel that the fine or sanction is unfair can file an objection through the administrative channels that have been provided by the local government. The dispute resolution process must be done quickly and transparently, taking into account all existing evidence and circumstances. In the event of minor or administrative negligence, the local government can provide an opportunity to PPAT to reduce the amount of fines by correcting the negligence within a certain time.

Simplification of procedures also needs to be introduced to facilitate the implementation of administrative obligations by PPAT. This reform can be done by

increasing understanding and training for PPAT regarding their obligations in requesting proof of BPHTB payment. In addition, the enforcement of rules against taxpayers who do not meet BPHTB payment obligations must also be tightened, so that PPAT is no longer the burden in this case. This will increase the effectiveness of the taxation and land registration system, as well as create justice and legal certainty for PPAT.

Taxpayers who are late or negligent in making BPHTB payments should be the main party subject to sanctions, not PPAT. PPAT is responsible for ensuring that the transfer of rights deed document is made in accordance with the provisions, but the obligation to pay BPHTB is the responsibility of the taxpayer.

CONCLUSION

PPAT that does not carry out the obligation to ask for proof of BPHTB payment before the signing of the transfer of rights deed, this will cause violations that can be subject to administrative sanctions. In accordance with Article 60 Paragraph (2) of PP 35 of 2023, PPAT that does not carry out these obligations can be subject to a fine of IDR 10,000,000 (ten million rupiah) for each violation. This emphasizes the importance of PPAT's obligation to ensure that BPHTB has been paid before the deed is signed to ensure the legality and validity of the transaction of transfer of land and/or building rights. Therefore, this negligence can have a direct impact on the legal protection for the parties involved in the transaction of land and/or building rights.

The reformulation of administrative sanctions to PPAT that is negligent in requesting proof of BPHTB payment before the signing of the transfer of rights deed needs to be focused on the implementation of more proportionate and fair sanctions. The fine of Rp10,000,000 (ten million rupiah) applied in the current PP PDRD is considered unfair because it is too heavy for PPAT, which acts as an administrative implementer in the process of transferring land/building rights. Therefore, administrative sanctions should not be solely imposed on PPAT, but more appropriate if they are distributed to Taxpayers who are parties who have the obligation to pay BPHTB. This reformulation aims to ensure that sanctions are more proportionate and in accordance with the role of each party in the transaction, so that PPAT is not burdened with sanctions that are not proportionate to its obligations.

BIBLIOGRAPHY

- Amalia, M. (2023). *Hukum Pajak*. Get Press Indonesia.
- Aprlita, S. (2021). *Sosiologi Hukum*. Penerbit Kencana.
- Asshiddiqie, J. (2013). *Pengantar Ilmu Hukum Tata Negara*. PT. Raja Grafindo.
- Asshiddiqie, J. (2014). *Perihal Undang-Undang*. PT. Raja Grafindo.
- Ayaturrohman Fijihadi, & Nynda Fatmawati. (2024). Tantangan dan Kontroversi terhadap Dampak Serta Implikasi dalam Implementasi PP No. 35 Tahun 2023. *Dewantara : Jurnal Pendidikan Sosial Humaniora*, 3(1), 236–245.
<https://doi.org/10.30640/dewantara.v3i1.2231>
- Bohari. (2018). *Pengantar Hukum Pajak*. Rajawali Press.
- Brotodihardjo, R. S. (1958). *Pengantar Ilmu Hukum Pajak*. Jakarta Press.
- Dinata, I. N. A. M., Seputra, I. P. G., & Suryani, L. P. (2020). Akibat Hukum Kelalaian Pejabat Pembuat Akta Tanah (Ppat) Yang Tidak Melaporkan Bea Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Dalamperalihan Hak Atas Tanah. *Jurnal Analogi Hukum*, 2(1).
- Effendi, L. (2010). *Pokok-Pokok Hukum Pajak*. Bayu Media.
- Fadhil Yazid. (2020). *Pengantar Hukum Agraria*. Undhar Press.
- Huda, N. (2022). Peran Notaris/Pejabat Pembuat Akta Tanah Dalam Proses Pemungutan Bea Perolehan Hak Atas Tanah Dan Atau Bangunan (Bphtb) Secara Online Di Kota Padang. *Jurnal Notarius*, 1(2), 272.
- Limbong, T. M., Dewi, A. T., & Sitompu, R. M. (2022). Tanggung Jawab Ppat Atas Bea Perolehan Hak Atas Tanah Dan Bangunan (Bphtb) Pada Akta Jual Beli Tanah Dan Bangunan Di Kota Medan. *Jurnal Penelitian Law Jurnal*, 3(1), 58.
- Mala, B. L. (2017). Aspek Yuridis Pembatalan Akta Notaris Berdasarkan UU No. 2 Tahun 2014 Tentang Jabatan Notaris. *Lex Administratum*, 5(1), 6.
- Murjiyanto, R., & Ismaya, S. (2016). Menetapkan Pilihan Nilai Jual Obyek Pajak Bumi dan Bangunan sebagai Dasar Penghitungan Bea Perolehan Hak atas Tanah dan Bangunan. *Ius Quia Iustum*, 23(1), 149.
- Nurmana, S. (2003). *Pengantar Perpajakan*. Obor Indonesia.
- Pandiagan, R. (2015). *Hukum Pajak*. Penerbit Graha Ilmu.
- Pudiatmoko, Y. S. (2002). *Pengantar Hukum Pajak*. Penerbit Andi Offset.
- Rachman, A. R. (2023). Penetapan Terutang Pajak Saat Terjadinya Peralihan Hak Atas Tanah dan/atau Bangunan. *Unes Law Review*, 6(1), 3550.
- Rahardjo, S. (2012). *Ilmu Hukum*. Citra Aditya Bakti.

- Ravianto, R., & Purnawan, A. (2017). Peran Pejabat Pembuat Akta Tanah (PPAT) Dalam Pemungutan Bea Perolehan Hak Atas Tanah Dan Bangunan (BPHTB) Dengan Pendekatan Self-Assessment System. *Jurnal Akta*, 4(4), 568.
- Saidi, M. D. (2018). *Edisi Terbaru Pembaruan Hukum Pajak*. Rajawali Press.
- Samudera, T. (2014). *Hukum Pembuktian Dalam Acara Perdata*. Alumni.
- Santoso, U. (2016). *Pejabat pembuat akta tanah : perspektif regulasi, wewenang, dan sifat akta* (Edisi 1). Prenada Media Group.
- Siahaan, M. P. (2013). *Bea Perolehan Hak Atas tanah Dan Bangunan, Teori Dan Praktek*. Grafindo Persada.
- Soedjendro, J. K. (2001). *Perjanjian Peralihan Hak atas Tanah yang Berpotensi Konflik*. Kanisius.
- Suandy, E. (2000). *Hukum Pajak*. Salemba Empat.
- Subekti. (2012). *Hukum Perjanjian*. Intermasa.
- Tjandra, W. R. (2018). *Hukum Administrasi Negara*. Sinar Grafika.
- Wahyuana, Y. M. (2022). AKIBAT HUKUM TERHADAP PPAT YANG MENANDATANGANI AKTA JUAL BELI SEBELUM DILAKUKANNYA PEMBAYARAN BPHTB. *JURNAL HUKUM Dan KENOTARLATAN*, 6(3).