

Reconstruction of Land and Building Title Transfer Income Tax Regulation

Stephanie Wilamarta¹, Sudarsono², Abdul Rachmad Budiono³, Bambang Sugiri⁴

1. Ph.D. Candidate at The Faculty of Law, Brawijaya University, Malang

2. Professor of Administrative Law at The Faculty of Law, Brawijaya University, Malang

3. Professor of Labor Law at The Faculty of Law, Brawijaya University, Malang

4. Lecturer of Criminal Law at The Faculty of Law, Brawijaya University, Malang

*Email of the corresponding author: stephanie_wlmrt@yahoo.com

ABSTRACT

The taxation sector is one of the important factors for the increase of state revenues. In the business of securing the state revenue from the government tax sector, a Government Regulation concerning the payment of income tax on income from the transfer of land and / or building rights.

The Income Tax Law provides that the tax is levied on any additional earnings / earnings (Pay as you earn), but the law itself also provides that against certain income, which among other things is income from transactions of land rights and / or buildings will be governed by a Government Regulation. Theoretical studies describe that the income tax defined by the tax policy does not reflect a fair income tax.

Unfairness in the execution of taxation of income from the transfer of rights to land and or building can be clearly identified from the following matters: (1) the tax base is not applied in the execution of tax collection on income from the transfer of land rights and / or buildings, (2) the size to be used for "ability to pay" is not applied in taxation of income from the transfer of rights to land and or building; (3) to all Taxpayers, the cost incurred by the Taxpayer for realization of taxable income, should be allowed to be deductible in calculating the income taxed, is in fact not allowed, (4) for an individual Taxpayer who derives income from the sale of land rights and / or buildings is not awarded a deduction of the amount of income not subject to tax (PTKP) pursuant to the Act, (5) according to the Tax Law of Pengh all taxpayers of any kind of income received, if the same amount of income, should be taxed at the same tax rate but not applied to income from transactions on land and / or building rights, (6) Article 17 of the Tax Law Income regulates a progressive tax rate structure, so that higher income taxpayers are taxed at a higher rate, resulting in a redistribution of income to create a fairer revenue share, (7) the amount of the rate is not dependent on the total amount of net income received , so there is no justice because taxes are levied on a certain tariff and not from any additional economic / earnings (Pay as you earn).

Keywords: Income Tax, Transfer of Rights, Land and or Building, Tax Imposition, Taxpayer, Tax Rate.

a. Introduction

According to Adriani¹ one of the professors in the field of taxation, Tax is a contribution to the state, which can be enforced under the terms of legislation without direct re-achievement, whose purpose is to be used to finance public expenditure in relation to the duty of the state to administer the government. Taxation in our country must be based on law², so any levies that can be imposed on society should be enforced under the law.

The first objective of tax collection is to collect the funds required by the Government to finance state expenditures for the benefit and necessity of the whole community. Increased state revenues, especially in the tax sector, contributed positively to the state's finances.³ Development by fulfilling the state obligation in an effort to increase national independence in the implementation of national development.⁴

¹ Mansury, Pajak Penghasilan Lanjutan Pasca Reformasi 2000, (Jakarta: Yayasan Pengembangan dan Penyebaran Pengetahuan Perpajakan (YP4), 2002), hal, 1.

² Pasal 23 A Undang-Undang Dasar 1945.

³ Budi Rahardjo dan Djaka Saranta S. Edhy, *Dasar-dasar Perpajakan Bagi Bendaharawan sebagai Pedoman Pelaksanaan Pemungutan/Pemotongan dan Penyetoran/Pelaporan*, (Jakarta: CV. Eko Jaya, 2003), hlm.1.

⁴ Syofrin Syofyan dan Asyhar Hidayat, *Hukum Pajak dan Permasalahannya*, (Bandung: Refika Aditama, 2004), hlm.21.

Tax collection should be fair. According to Richard Goode:¹ "The belief that the individual income tax is the fairest of all taxes arises from the conviction that accords best with ability to pay". In addition to its fair collection, according to Adolf Wagner taxes must also have a function of redistribution of income by means of conducting progressive tax collection that is channeled back to low-income members of society, so that the distribution of income can be improved to be fairer.

Some of the taxes in question include taxes that are central government taxes, including income tax (ITAX), Value Added Tax (VAT) and Sales Tax on Luxury Goods (VAT and GST). Taxes which are local government taxes include Land and Building Tax (PBB), Land and Building Acquisition (BPHTB)² and other regional taxes whose collection is regulated by their respective local regulations.³

This study gives special attention to the imposition of **income tax on income on the transfer of land and / or building rights**, whose tax object is the legal act of transferring rights to land and or building.

The transfer of land and building rights in Indonesia under the Basic Agrarian Law (UUPA) there are several ways of transfer:

1. Inheritance without testament

According to civil law⁴, if the holder of any right to land dies, the right is due to law turning to his heirs.

2. Transfer of rights

In contrast to the transfer of land rights due to inherited inheritance due to the law of the death of the right holder, in the legal act of transfer of rights, the right to the land concerned is deliberately transferred to another party by means of sale, grant, swap, and entry in company or "inbreng".

The transfer of rights to land and buildings in the manner mentioned above, the author will only discuss buying and selling, grants and inheritance. These three are ways of transferring land rights that are generally (much) implemented in the community. The writer is intrigued to compare income taxes on the transfer of rights to land and buildings to Sale and Purchase, Grants and Inheritance.

The regulation on income tax on the transfer of rights to land and buildings in the form of sale and purchase, grants and inheritance, one of which is regulated in Law no. 36 stating that the object of tax is income, ie any additional economic capability received or obtained by the Taxpayer, and the tax paid is final. Imposing the imposition of Income Tax with the final rate in the transfer transaction rights to land and/or buildings and the basis for calculating the income tax from the amount of the transfer of land and/or building rights. In addition, the regulation on income tax on the transfer of land and building rights is also regulated in Government Regulation number 34 of 2016 based on the calculation of the gross amount of the transfer of rights to land and buildings and in the Circular Letter of Dirjen Pajak number 20 / PJ / 2015 states grant and inheritance which is a gift as long as the transitional object is not listed in the annual SPT grant or heir is obliged to pay income tax.

Therefore, the imposition of tax on income from transfers of rights over land and or building, many people in the society who feel an injustice imposition of income tax on the seller as a taxpayer in the sale and purchase of rights to land and buildings, because in terms of the sale of land and / or buildings it undertakes is not necessarily profitable, whereas for each transaction regardless of whether the transaction is obtained profit or loss then everything will still be levied taxes at the same rate.

Taking into account the government's method of collection, the authors see that the rationale behind the imposition of the Income Tax as meant in this paper is to apply the concept of Pay as You Earn, which means that taxing is done at the right time for the taxpayer, ie at the same time as the receipt of income received by the taxpayer, so that funds for tax payment are available and for the paying Taxpayer is not felt too heavy to pay the tax payment. The principle of justice is not fulfilled in the collection of Income Tax in the transfer of rights to land and buildings, because the contents of government regulations on taxes are contrary to the law so that this affects the non-fulfillment of the principle of legal certainty.

Tax collection should look at the principles of justice and the principle of legal certainty in its imposition, so as to impose taxes according to Adam Smith that tax collection should be made on the basis of equality, certainty, convenience and economy⁵. Where Equality is the principle that should meet the sense of justice by way of collection and fair and equitable tariffs by paying attention to the ability of the tax object to pay the tax itself, Certainty Principle is the principle that aims to provide legal certainty, Convenience principle is the

¹ Ibid.

² Muhammad Rusjdi, *PBB, BPHTB dan Bea Materai*, (Jakarta: PT indeks Kelompok Gramedia, 2005), hlm.127.

³ Marihot Pahala Siahaan (b), *Bea Perolehan Hak Atas Tanah dan Bangunan, Teori danPraktek*, (Jakarta: PT. RajaGrafindo Persada, 2003), hlm.7.

⁴Y.Sri Pudyatmoko, *Pengantar Hukum Pajak*, (Yogyakarta: Andi, 2002), hal.61

⁵ R. Mansury, *Pajak Penghasilan Lanjutan*. (Jakarta : Ind-Hill Co., 1996), hlm.4.

principle of comfort where if this principle fulfilled object taxes can pay tax taxes comfortably without any objections, and the last principle is the Economy Principle is the economic factor that should be sought by the government in the determination of tax rates as possible.

Based on the background above, this research has three problems, which are:

- (1) What is the legislation ratio of the Income Tax (ITAX) tax on the transfer of rights to land and buildings in the form of sale and purchase, grants and inheritance?
- (2) What are the implications of the rights that can arise from the imposition of Income Tax (ITAX) on the transfer of rights to land and buildings in the form of sale and purchase, grants and inheritance?
- (3) How is the formulation of the construction of Income Tax (ITAX) regulations on the transfer of land and building rights in the form of buying and selling, good grants and inheritance for the future?

b. Methodology

This type of research is a normative legal research conducted to generate arguments, theories or new concepts as a perspective in solving problems encountered, so that the expected answer in legal research is right, right, or wrong. The various approaches in legal research are statute approach, case approach, historical approach, comparative approach, and conceptual approach.¹

Types of legal substances in this study consist of primary, secondary and tertiary legal materials. Primary legal material is legal material that is authoritative, that is to say it has an authority consisting of legislation, official records or minutes in the drafting of legislation, or court rulings. Secondary law materials are legal materials that provide an explanation of primary legal materials to assist in analyzing the problem. Tertiary legal material is a legal material that supports the material of primary law and secondary law material by providing understanding and understanding of other legal materials in the form of Big Indonesian Dictionary and Legal Dictionary.

The analytical technique of this research is qualitative juridical analysis which refers to research materials that lead to a theoretical study of legal concepts, norms, or rules, legal materials or research objects not only described as such, but also argued about how the final tax collection has fulfilled the element of justice.

c. Results and Discussion

1. Legal Ratios and Considerations Philosophy Arrangement of Income Tax Transfer of Right to Land

a. Procedure to Transfer Land Rights

The legal basis for the provision of Land Rights is provided for in Article 4 paragraph 1 of the LoGA, namely: "On the basis of the right of control of the State on the land in question, Article 2 specifies the existence of various rights on the surface of the earth, called land, which may be granted to and possessed by persons, either alone or together with others and legal persons ". The right to land derived from the right of control of the State on the land may be granted to: Individuals, both Indonesian citizens and foreign nationals, a group of persons jointly, and Legal Entities: both private legal entities as well as public legal entities.

There are several legal actions that can be done by others related to the land, such legal acts can be: Sale and Purchase, Swap Trade, Grants, Inbrenng, Giving with testament, and other legal actions. Whenever such legal acts have been committed, there will be a transfer of land rights, which causes the right to land to move from one person to another.²

The Transition of Land and Building Rights in the Form of Sale and Purchase. Sale and purchase there are 2 (two) parties, namely the first party as a seller who has goods to be delivered and the second party as a buyer who pays a sum of money to obtain goods from the seller.³ The transfer of rights still required another legal act in the form of submission (levering) which must be made deed by the authorized official, so before it is done "behind the name" the land rights have not been transferred to the buyer.⁴

With respect to the existence of a person's ownership of a land, it is usually proved by the ownership of a certificate. The certificate is a certificate of right, whether for land rights, management rights, wakaf land,

¹ Bambang Sunggono, *Penelitian Hukum Normatif*, Bandung: CV. Mandar Maju, 2000, hlm.76.

² MARIHOT PAHALA SIAHAAN, *Bea Perolehan Hak Atas Tanah dan Bangunan*, (Jakarta : PT Raja Grafindo Persada, 2003), hlm. 1.

³ Erna Sri Wibawanti dan R. Murjiyanto, loc.cit.

⁴ Wntijk Saleh, 1977. *Hak Anda Atas Tanah*. Ghalia Indah, Jakarta. h.31

property rights of apartment units and mortgages that are already recorded in the land books concerned. As a certificate of right, then the certificate function lies in the field of proof.

In order to obtain a strong and broad evidence of evidence, the right of transitional law shall be registered with the Land Office to be recorded on the land and certificates concerned. With the transfer of rights to the certificate, a strong letter of evidence was obtained.

As we know that any agreement that intends to transfer the right to land must be proven by a deed made by and in front of the official appointed by the Minister that is Land Deed Official. The transfer of land rights that is not done before the Land Deed Official does not have any sanctions for the parties, but the parties will find the practical difficulties that the right recipient will not be able to register his / her right of transfer so that he will not get a certificate in his name. Therefore, the path that can be taken is to repeat the procedure of transfer of rights before the Land Deed Official. However, this way depends on the willingness of the parties concerned.

The making of deed by Land Deed Official in the transfer of land right is attended by the parties conducting legal action and attended by at least two witnesses who meet the prescribed conditions. This is in contrast to the old provisions in Government Regulation No. 10 of 1961 stipulating that against land plots that have not been certified, the deed should be witnessed by a village head and a village official. This is one of the improvements to the old land registration regulation, especially to realize the active role of land registration in order to help build behind villages and contribute to poverty alleviation programs. This also means that the profession of Land Deed Official must reach the corners of the country, not just concentrate in the crowded city center.¹

The Transition of Land and Building Rights through the Grant of the Testament. The grant of a will is the right to the land concerned to a will when the right holder dies. The transfer of land rights, and in particular the ownership of such land can be properly established, that the object of the grant shall be the object already existing and belong to the recipient. Article 499 of the Indonesian Civil Code states the following: "According to the law the so-called morality is every goods and every right that can be controlled by property rights". According to Article 499 of the Civil Code, in addition to the right, any item which can be controlled by property rights is a materially, according to the law. The transfer of property rights is carried out in accordance with the following provisions:

1. The transfer of property rights occurs due to sale and purchase, grants, inheritance, exchange and other deeds intended to transfer property rights.
2. The transfer of ownership and control shall be regulated by Government Regulation.
3. Any transfer of property rights to land or acts intended to directly or indirectly transfer ownership to a foreigner or a dual Indonesian citizen with a foreigner who may own property is void of its own and the land falls on the state.

For community groups that have not been touched by more modern administrative and land laws and are only familiar with the provisions of their customary law, the evidence that may be used includes statements about the physical control of the land by the person concerned on the condition that the occupation has been inherited from generation to generation and on the basis of good faith for 20 years or more, reinforced by the testimony of trustworthy persons.

Based on existing doctrine and jurisprudence, the letter under the hand has no legal force. However, the letter under the hand can still be used as evidence, and this is of course related to the issue of signatures and testimony in the letter. In reality, it is not uncommon for the right of a letter under the hand to cause trouble in the future. One is the emergence of two parties claiming to be owners of the listed land.

To be able to provide legal certainty, in the registration of transfer of land rights with the status of property rights due to grant, is issued legislation which is in effect long term development period. The Legal Basis of the Registered Land Transfer Activity Activity with the Status of Ownership Because of the grant, are:

1. The Constitution of 1945 Article 33 paragraph 3.
2. Basic Agrarian Law Number 5 of 1960 on the Principles of Agraria covering Article 19 paragraph 1, Article 23 paragraph 1 and 2.

¹ Soelarman Brotoelarno, *Aspek Teknis Yuridis Dalam Pendaftaran Tanah*, (Yogyakarta : Deputi Menteri Negara Agraria Kepala BPN , Makalah Seminar 1997) hal. 9

3. Government Regulation No. 24/1997 concerning Land Registry Article 1 paragraph 1, Article 37 paragraphs 1 and 2, Article 40 paragraphs 1 and 2, Article 46 paragraphs 1, 2 and 3
4. Regulation of the Minister of Agrarian Affairs / Head of National Land Agency No. 3/1997 on the provisions of the Implementation of Government Regulation No. 24/1997 (Land Registration).

Transition of Land and Building Rights in the form of Inheritance. The acquisition of property rights to the land may also occur due to the inheritance of the owner to the heirs in accordance with Article 26 of the Basic Agrarian Law. Inheritance shall be the act of transferring the property rights of a deceased person to another person designated and / or appointed by the court as heir. According to Article 20 PP. 10 of 1961, states that if the person who owns the right to land dies, the person who receives the land as an inheritance shall require registration of the transfer of rights within 6 (six) months of the person's death. After the enactment of PP no. 24 Year 1997, then the information regarding the obligation to register the transfer of ownership of land due to inheritance is regulated in Article 36 PP. 24 of 1997 which states that:

- 1) Maintenance of land registration data shall be made in case of any change to physical data or juridical data of registered land registration object.
- 2) The rights holder concerned shall register the changes as referred to in paragraph (1) to the Land Office.

Inheritance in the form of land rights which according to the deed of division of inheritance shall be shared among several inheritance recipients or time of registration there is no deed of distribution of inheritance, the register of transfer of their rights to the beneficiaries entitled as their joint rights based on the letter of evidence as heir and / or deed division of the inheritance.

Registration of ownership transfer due to the heirs with the death of the right holder, according to the customary law of the right of a person by itself turns to the heirs. The such description is also contained in Article 833 of the Civil Code. The death of the right holder as the cause of the transfer of rights is also known in the Basic Agrarian Law. This can be concluded in Article 21 paragraph (3). Article 21 paragraph (3) shall apply, among other things, that a foreigner following the entry into force of this law, obtains property rights due to inheritance or mingling of property due to marriage, shall register the right from the date the right has been obtained.

Implementation of the transfer of land rights because inheritance does not require an Land Deed Official deed, simply submit the original certificate, along with a certificate of inheritance and cost behind his name. With the certificate of inheritance can be done behind the name on behalf of the heirs. If the heirs more than 1 (one) then require the deed of Land Deed Official, the deed of shared property.

A person who receives land rights because inheritance is obliged to register the transfer of rights to the land within 6 (six) months of the date of the death of the testator (Article 22 of Government Regulation No. 10 of 1961). After the enactment of Government Regulation No. 24/1997, on the obligation to register the transfer of ownership of the land as the inheritance is regulated in Article 36 of the Regulations concerned. Registration of the transfer of rights is required in order to provide legal protection to the heirs and administrative information of land registration, so that the data stored and presented always shows the real situation.

For registration of transfer of rights due to inheritance of registered plots and property rights of apartment units, as required under the provisions of Article 36 of Ministerial Regulation No. 3/1997, shall be submitted by those who receive the right as inheritance to the land office, the relevant title, the death certificate of the person whose name is registered as the right holder and the certificate of appointment as the heir. This is as provided in Article 42, supplemented by arrangements in Articles 111 and 112 of Ministerial Regulation No. 3/1997.

A plot of land that is inherited has not been registered, shall be submitted the documents mentioned in Article 39 paragraph (1) letter (b) of Ministerial Regulation number 3 of 1997. Documents proving the existence of land rights in the inheritance are required, because the registration the transfer of rights can only be made after the registration of the rights for the first time concerned in the name of the bequeathed.

The recipient of the inheritance of more than one person and the time when the transfer of rights is registered with the deed of inheritance containing the information that the right to land or property rights of a certain apartment unit falls to a certain beneficiary, the registration of the transfer of rights is done directly to the beneficiary, based on proof of letters as the heirs and deeds of the division of inheritance, without any other transitional evidence, such as the deed of the land certificate authority (Land Deed Official).

The deeds of inheritance may be made in the form of a deed under the hands of all heirs witnessed by 2 (two) witnesses or by notarial deed.

Inheritance in the form of land rights or property rights of apartment units which according to the deed of

division of inheritance shall be shared among several inheritance recipients or at the time of registration there is no deed of distribution of inheritance, the register of transfer of their right to the beneficiaries entitled as their collective right, based on the letter evidence of heirs and / or deeds of such inheritance. After such rights are subsequently exercised under the terms of the distribution of common rights, provided for in Article 51 of Ministerial Regulation No. 3/1997.

Article 112 of Government Regulation Number 3 of 1997 shall be provided with provisions concerning inheritance accompanied by a grant of a will. The registration of the transfer of rights shall be made on the request of the recipient of the right, by attaching the documents specified in that Article. The registration of the transfer of rights is done by the head of the land office pursuant to Article 105 of Government Regulation No. 24/1997.

This relates to the maintenance of land registration data conducted in the event of any changes to the physical data or juridical data of the registered land registration object. The rights holder concerned shall register the relevant changes to the local land office. Legal events that constitute changes in juridical data are contained in Article 94 paragraph (2) of Government Regulation No. 3 of 1997, while changes in physical data in paragraph (3).

Then if a person who owns the property rights on the land dies, then his property is transferred to the heirs. The inheritance may be by a will or not. About who is entitled to the inheritance, and how and how it depends on the law of inheritance used by the concerned.

The relationship with the provisions of the LoGA, what matters is what is made by the person who is entitled to inherit the land of property rights. If the land is a land already recorded, it shall be submitted to the head of the land registration office, the certificate of title to the land, accompanied by a will), but if there is insufficient certificate of inheritance from the competent authority. After the record is done in the list of land books.

b. Taxpayer for Income Tax In Transaction Of Right Of Land And Or Building

Income Tax is a tax imposed on an individual or an entity on income received or accrued within a tax year.¹ Income (income) includes both revenue (revenue) and profit (gain). Revenue is income arising from ordinary corporate activities and known by different names such as sales, sales services, interest, dividends, royalties and rent. The purpose of this declaration is to regulate the accounting treatment for income arising from certain economic transactions and events. As for the definition of income tax according to the accounting standard of engagement No.46 of 2009 "Income Tax is the tax calculated under the taxation rules and imposed on the taxable income of the company".²

Taxable income according to the taxation law is the net profit of the company for a certain period after deducting the fiscal correction, according to the law on Income Tax under which the Corporate Income Tax is calculated using tariffs in accordance with article 17 of the Income Tax Law. 36 of 2008.³ From the calculation can know the amount of corporate tax liabilities accrued in the tax year in question. And According to Article 1 of Law no. 7 of 1983, as amended and last refined by Law no. 36 of 2008 Income Tax, "Income Tax imposed on the Tax Subject of Income received or accrued in the tax year".⁴

A Taxpayer is defined as an individual or entity which, under the terms of the taxation legislation, is determined to perform taxation obligations, including certain tax collectors or tax deductions. From this definition it can be understood that the Taxpayer consists of two types of Personal Taxpayer and Taxpayer Agency. However, the criteria that must be Taxpayer is not explained. Two elements must be met to become Taxpayers namely, the subject of tax and tax object. According to the provisions of article 1 point 1 of the KUP Law, the taxpayer shall be an individual or entity which, in accordance with the provisions of the laws and regulations of the Tax Invitation, is determined to perform tax obligations, including certain tax collection or withholding.⁵

Furthermore, in Article 2 number (1) referred to as an individual, namely a Person who is a Taxable Person may reside in Indonesia, or not reside in Indonesia. Definition of New Tax Payer Under RI Law Number 28 Year 2007 (the new Criminal Act), the definition of a Taxpayer is changed to "a Taxpayer is an individual or an entity,

¹ Andria, Sutedi. Hukum pajak, sinar grafika offset, Jakarta 2011. hlm.51.

² Standar Akuntansi Keuangan No 46 2009;

³ Pasal 17 UU No 36 Tahun 2008;

⁴ UU No 36 Tahun 2008;

⁵ Djafar, Saidi, Pembaharuan hukum pajak ,rajawali pers, Jakarta 2011 hlm. 41 .

including taxpayers, tax-cutters, and tax collectors, who have the right and tax obligations in accordance with the provisions of the taxation legislation.¹

c. Consideration of Philosophy of Income Tax Collection from Transfer of Right to Land and Or Building

As a state of law everything must be established in law. Tax collection in Indonesia is regulated in Article 23A of the Amendment of the 1945 Constitution, that other taxes and charges that compel the state for the purpose of law are regulated.

The problem of justice in tax collection is differentiated in:

1. Horizontal Justice

Fair tax collection horizontally if the tax burden is equal to all taxpayers earning the same income as the same number of dependents, regardless of the type of income or source of income.

2. Vertical Justice

Justice can be formulated (horizontally and vertically) that tax collection is fair if people in the same economic conditions are taxed in the same way, and vice versa.

According to Article 2 paragraph (2) of the Law on Income Tax subject is distinguished to be subject to domestic tax and foreign tax subjects. The meaning of domestic tax subject is:²

- a. An individual residing in Indonesia or an individual who is in Indonesia for more than 183 (one hundred and eighty three) days within a period of 12 (twelve) months;
- b. Bodies established or domiciled in Indonesia;
- c. The undivided inheritance as a whole, replacing the ones that are entitled.

While the meanings of foreign tax subjects are:³

- a. An individual who does not reside in Indonesia or resides in Indonesia for not more than 183 (one hundred and eighty-three) days within a period of 12 (twelve) months, and an unlocated and unregistered entity in Indonesia conducting business or conducting activities through permanent establishment in Indonesia;
- b. An individual who does not reside in Indonesia or resides in Indonesia for no more than 183 (one hundred and eighty-three) days within a period of 12 (twelve) months, and an unregistered and non-domiciled body in Indonesia which may receive or derive income from Indonesia is not from conducting business or conducting activities through a permanent establishment in Indonesia.

The tax base is the value or amount used as the basis for applying the tax rate. The relationship with income tax on income from a business entity as a domestic taxpayer, then as a tax bases is taxable income which is nothing but operating income including other income from outside business which is the object of income tax. Under the Income Tax Law, if a formula for calculating taxable income as a basis for calculating the tax payable at the end of the tax year can be formulated as follows:

Taxable Income (PKP) or Tax Imposition (DPP) = Income that is subject to tax (Article 4 paragraph (1) - Article 4 paragraph (2) - Article 4 paragraph (3)) - Costs that can be deducted in calculating income subject to tax (Article 6 paragraph (1) + Article 6 paragraph (2) - Article 9 paragraph (1)).

d. Tax Collection Not Based on Economic Capability

Accommodation of the principle or justice principle is also considered important at the time of tax collection itself. According to Santoso Brotodihardjo:⁴

¹UU No 28 Tahun 2007;

² Pasal 2 ayat (3) Undang-Undang Pajak Penghasilan, UU No.17 Tahun 2000, LN No.127, TLN No.3985, Tahun 2000

³ Pasal 2 ayat (4) Undang-Undang Pajak Penghasilan, UU No.17 Tahun 2000, LN No.127, TLN No.3985, Tahun 2000

⁴Y. Sri Pudyatmoko, Op. Cit. Hal.40

“... the tax law must be able to provide legal guarantees for the achievement of justice, and this guarantee is given to parties involved in tax collection, namely the fiscus and taxpayers”. (*“...hukum pajak harus dapat memberikan jaminan hukum bagi tercapainya keadilan, dan jaminan ini diberikan kepada pihak-pihak yang tersangkut di dalam pemungutan pajak, yakni pihak fiscus dan wajib pajak”*)

Parameter of justice principle in taxation seen in equalization and equal treatment and existence of protection to citizen against action arbitrarily of ruler in taxation itself.

The policy of pay as you earn system determination can be seen from two aspect, that is from the aspect of policy that is in the form of binding and related regulations concerning pay as you earn earnings system and can be seen also from institutional aspect, that is stakeholders in formulating and implementing this system policy.

“Pay as you earn” is a system of taxation where a third party is given a trust (obligation) or empowered by the tax law to bypass income tax of a percentage of income paid by the taxpayer so that the achievement of Pay as you earn theory.

Based on Article 4 paragraph (1) of Law Number 17 Year 2000 regarding Income Tax is:

Any additional economic capability received or obtained by Taxpayers from both Indonesia and outside Indonesia that can be used for consumption or to increase the property of the Mandatory Pajak concerned, by name and in whatever form (*“Setiap tambahan kemampuan ekonomis yang diterima atau diperoleh Wajib Pajak baik yang berasal dari Indonesia maupun dari luar Indonesia yang dapat dipakai untuk konsumsi atau untuk menambah kekayaan Wajib Pajak yang bersangkutan, dengan nama dan dalam bentuk apapun.”*)

According to Article 4 paragraph (1) of Law Number 17 Year 2000 concerning Income Tax, the taxpayer who performs the seller should be taxed 5% Income tax from the profit of Sale of Object of land and / or building, namely Rp. 2,000,000 (two million rupiah) or 5% x profit rate (Pay as you earn). The basis for the imposition of income tax is gross income minus the costs incurred. Final Income Tax Tariff X the Sale Value of Buy and Purchase Object does not conform to the basic concept of imposition of income tax (Pay as you earn).

2. Legal Implications That Can Arise from the Imposition of Income Tax The Transfer of Land and / or Buildings

a. Transactions That Are Objects of Customs Acquisition of Land and Building Rights

The tax object of the Acquisition Duty on Land and Building Rights is the right to land. Land rights consist of several rights as regulated in Law Number 5 Year 1960 on Basic Agrarian Law (UUPA), Law Number 16 Year 1985 regarding Flats and Government Regulation Number 112 Year 2000 regarding the Imposition of Acquisition of Rights on Land and Buildings for the granting of management rights.

Acquisition of rights to land and buildings is the object of the Tax on Acquisition of Land and Building Rights. However, not every acquisition of land and building rights is the object of the Acquisition of Land and Building Rights. Acquisition of rights to land and buildings which are not subject to Acquisition of Land and Building Rights is regulated in Article 3 paragraph (1) of Law Number 20 Year 2000.

Furthermore, the base of imposition of Customs Acquisition Rights on Land and Buildings is regulated in Article 6 of Law Number 20 Year 2000. The basis for the imposition of Acquisition Duty on Land and Building Rights is the Value of Object of Taxes. The value of the Object from the land and building rights is determined at the price of the transaction in ha: sale and purchase, the market value of the tax object, the price of transactions contained in the auction paper, in the case of the appointment of the purchase in the auction and the Selling Value of the Land and Building Tax, as referred to in point 1 and 2 is unknown or NPOP is lower than the Tax Object Selling Value (NJOP) of Land and Building Tax.¹

The provision on the acquisition value of taxable objects not subject to tax as referred to in Article 7 paragraph (1) of Law Number 20 of 2000, further regulated in a Government Regulation, is in accordance with the provisions of Article 7 paragraph (2) of Law Number 20 Year 2000.

Furthermore, concerning Taxable Tax Objects Value is stipulated in Article 8 paragraph (1) and (2) of Law Number 20 Year 2000 which stipulates that the Value of Taxable Object of Taxable Tax is the Value of Tax Object less the acquisition Value of Taxable Non-Taxable Object. The amount of tax payable is calculated by multiplying the tax rate with the Value of Taxable Tax Objects.²

The obligation of the party who acquires land and building rights to pay the Acquisition Duty on Land and Building Rights is the time payable to him / her. When the loan is due to the validity of the implementation of payment of Tax on Land and Building Acquisition Rights for the taxpayer.

¹Mardiasmo, Op. cit., h. 292.

²Ibid., h. 27.

b. Due to the Law of Income Tax Differences and Customs Acquisition of Land and Building Rights over Transfer of Land and Building Rights

The process of transferring land and or building rights is related to Income Tax (ITAX) for those who grant land and building rights and Land and Building acquisition (BPHTB). The transferor of the means has received income according to the provisions of Article 4 paragraph (2) letter (d) of the Income Tax Law, the income may be subject to final tax. Therefore, the imposition of income tax including the nature, magnitude and procedure of payment execution, the withholding or collection of these types of income shall be regulated separately by Government Regulation, namely Government Regulation Number 48 of 1994, which has been amended several times with the latest Government Regulation Number 71 Year 2008 (hereinafter referred to as Government Regulation of Income Tax).¹

Income tax on income from transfer of rights to land and / or buildings in its operations should pay close attention to the factors of simplicity, tariff, system of collection, the abolition of double taxation, equity in imposition and charging, legal certainty, covering opportunities of tax evasion and abuse of authority. Notary as an extension of the government's hand is expected to assist government efforts in increasing tax revenues in accordance with the implementation of duties and authority, among others, ensuring the client as a taxpayer has paid into the state treasury as a result of legal acts committed by the client even though the matter is not included in the authority notary public in general or in particular.

Specifically for the Land Deed Official deed, the provisions that must be fulfilled include in the Government Regulation of the Republic of Indonesia Number 37 Year 1998 on the Regulation of Officials of the Land Deed Authority, Government Regulation no. Regulation of the Minister of Agrarian Affairs / Head of National Land Agency Number 3 of 1997 concerning Provisions on the Implementation of Government Regulation Number 24 of 1997 concerning Land Registration and Regulation of the Head of the National Land Agency of the Republic of Indonesia Number 1 Year 2006 Concerning Provisions on the Implementation of Government Regulation Number 37 of 1998 Concerning the Regulation of Officials of Land Deed Authority, Government Regulation Number 71 Year 2008 Concerning Third Amendment to Government Regulation Number 48 of 1994 Concerning Payment of Income Tax on Income from Transfer of Right to Land and / or Building and Law Number 20 Year 2000 on Amendment to Law Number 21 of 1997 Concerning Acquisition of Land Rights.

With regard to legal consequences of the deed of sale and purchase of land which is inconsistent with the procedure of making the Land Deed Official deed, it must be distinguished between the Land Deed Official deed itself and the sale and purchase agreement which is poured into deed by the parties. Although the deed is degraded its strength of proof but the sale and purchase agreement between the parties is still valid as long as the terms of the sale agreement are met.

In the opinion of the authors, the punishment for violation of the provisions of the procedure of making Land Deed Official deed is very heavy, because Land Deed Official can be dismissed with disrespect from his position. This is in the opinion of the author is very unbalanced with the results or income earned Land Deed Official from the making of the deed. On the other hand, sometimes the violation seems to be done for the purpose of making the deed itself. Consequently, it can be understood that before the deed, minutes of auction or decree is made then there has not arisen a tax payable, thus the taxpayer has not been required to make tax payments. However, the provisions of Article 91 of the PDRD Law clearly state that Officials of Deedors / Notaries, Auction Officials and officials authorized to sign and issue a new awarding decision shall be prohibited from signing deeds, auction minutes or decree before the taxpayer shows evidence of payment of BPHTB, with the threat of sanction of fine on the official concerned as regulated in Article 93 of the PDRD Law. The existence of the contradiction of Article 90 and Article 91, would be confusing to taxpayers as well as related officials, this is not in accordance with the principle of simplicity which states that simple rules will be more certain, clear, and easily understood by taxpayers.²

c. Object Obtain Value and Value of Tax Object Not Taxable

1. Sales Value of Taxable Objects

Understanding the Tax Object Sales Value (NPOP) is the value of the acquisition of rights to land and / or buildings underlying the imposition of BPHTB. The tax rate charged on the tax object is 5%. Subject to the provisions of Article 6 paragraph (1) the basis of taxation is the NPOP

¹Wirawan B. Ilyas, 2008, Hukum Pajak Edisi 4, Salemba empat, Jakarta, hal. 5.

²Bohari, 2002, Pengantar Hukum Pajak, PT. Raja Grafindo Persada, Jakarta, hal. 23.

The tax base is the Tax Object Sales Value (NPOP). NPOP specified in Ternate City Regulation No. 9 of 2011. If the amount of Tax Object Sales Value (NPOP) is unknown or lower than the NJOP of PBB used in the imposition of PBB in the year of acquisition, the tax base used is NJOP PBB.

2. Acquisition Value of non-Taxable Objects

The amount of NPOPTKP shall be determined regionally and distinguished between the acquisition of rights due to inheritance, and the grant of the will with the amount of NPOPTKP in the case of the acquisition of rights due to deeds and other legal events. Given the differences in the level of economy between regions, the determination of NPOPTKP can be distinguished between regions with other regions in accordance with the spirit of Regional Autonomy which gives more authority to the Regions / Regencies / Municipalities to manage their own households.

3. Tariffs and Calculation of Customs Acquisition of Land and Building Rights

Understanding BPHTB (Tax on Land and Building Acquisition License) is a tax charge imposed on a person or entity obtaining land and building rights from a legal act or event.

The formula for calculating BPHTB is:

$$5\% \times (\text{NJOP} - \text{NPOPTKP})$$

- NJOP = Tax Object Selling Value
- NPOPTKP = Acquisition Value of non-Taxable Objects

If it is mentioned earlier that for BPHTB is imposed a 5% tariff, then the latest BPHTB Act stipulated by President Jokowi lowers the figure to a maximum of 1%. BPHTB calculations will certainly benefit and encourage the acceleration of economic growth. How to calculate the new BPHTB is listed in the Economic Policy Package XI and announced on March 29, 2016. The tax revenue of BPHTB is 64% will be returned to the Regency or City, while 20% of the total cost of BPHTB and BPHTB tariff will be different according to the tax object. Another factor that determines the magnitude of the value of BPHTB is the Acquisition Value of non-Taxable Objects (NPOPTKP). This is a NPOP deduction value before being taxed BPHTB which is around 5 percent.

d. Acceptance of Inheritance and Grant of Testament Subject to Acquisition of Land and Building Rights

Acquisition of rights due to inheritance is the acquisition of rights to land and or building by the heirs of the testator, which is applicable after the deceased heir. When the heir died, in essence there has been a transfer of rights from the heir to the heirs. At the time of the occurrence of a legal event that resulted in the transfer of such rights is a time of acquisition of rights due to inheritance becomes a tax object. Where an heir obtains a right for free, it is reasonable that the acquisition of a right of inheritance includes the object of the tax imposed on the tax.

Acquisition of the right of the grant of a will is the acquisition of the right to land and or building by an individual or a body of the grantee, which is valid after the grantee dies. In general, the grantee is a private person who is still in a family relationship with the donor grant, or an incapable individual. In addition to individuals, the grantee is also a body that usually has public service activities in the social, religious, educational, health and cultural sectors, which are solely non-profit.

Inheritance or grant of wills is one of the Objects of Acquisition of Land and Building Rights (BPHTB) as stipulated in Law Number 28 Year 2009 regarding Regional Tax and Levy. Article 1 point 1 Government Regulation Number 111 Year 2000. The grant of the will is clearly a tax object of BPHTB is of course for those who receive this grant will itself be taxed BPHTB. For the basis of the imposition of BPHTB on this grant of wills as provided in Law no. 28 of 2009, in Article 87 paragraph (1) and paragraph (2), that the imposition of BPHTB is based on the Tax Object Sales Value (NPOP) and for Tax Objects Value in case the grant is based on market value. 6. 6.

e. Legal Acts of Transfer of Land and / or Buildings Subject to Income Tax

In any provision of taxation or imposition, one thing that is crucial to be taxable on a tax object is time payable. Pengenaan tax is determined by the state of the tax object at a certain time in accordance with the provisions of the Act. It is the underlying magnitude tax imposition to be paid by the taxpayer. Each tax law should determine when the tax is payable clearly so as not to cause a dispute between the taxpayer with the taxpayer.

Stipulation of income tax on sale. There are various factors that cause the making of the deed of sale and purchase of land by Land Deed Official so that it becomes inappropriate or deviate from the procedure of making Land Deed Official deed. The Land Deed Official is also aware and aware that there are serious consequences for what they do in terms of making the sale deed which is not in accordance with the procedure of making the Land Deed Official deed, but they still do these things because there is a belief that if they not accepting or unwilling to commit such acts they will lose clients, because their clients will move and use the services of other Land Deed Official.

Establishment of the law in the income tax of grant wills. The grant of the will specified that the moment of due date shall be the date of the signature and the signing of the deed. There is no explanation of the intent of the date created and signed by the deed if the deed referred to is a Testament containing a Grant of Testament then when payable of Acquisition of Land and Building Rights because the Hasiah is a will made and signed by Testament because at the time of signing Testament by the wills, there has been acquisition of land and building rights to the recipient of the grant of a will (legaater). This is in contrast to the rules of the Self-Testing Grant where the grant of the will is valid only with the death of the donor. In addition, there are characteristics of probable and revocable cans replaced by the grantor of the wills during his lifetime. So when the signing of the deed of the grant will no land acquisition of land and building has been received from the grantee (legaat).

Legalization of inheritance income tax. Article 3 Paragraph (5) of the Provincial Regulation of the Special Capital Province of Jakarta Number 18 of 2010 concerning Acquisition of Land and Building Rights stipulates that the provisions concerning taxation of Tax Objects obtained by the grant of wills and inheritance shall be further regulated by the Governor Regulation. However, until such date of writing, the Governor Regulation as intended has not been made, so that the provisions or rules used to establish the Acquisition of Land and Building Rights due to the inheritance or the grant of a will are still adapted from the previous regulation, namely Government Regulation No. 111 Year 2000 on the Imposition of Acquisition of Land and Building Rights Due to Inheritance and Grant of Will.

f. Income Tax Under Economical Ability

Income Tax Law is regulated in Article 4 paragraph (1), namely income is any additional economic capability received or earned by the Taxpayer for all his income. Not every income is subject to Income Tax as seen from the tax function in the achievement of economic policy. The Income Tax Act embraces the taxation principle of income in the broadest sense, ie the tax is levied on any additional economic capability received or earned by the Taxpayer from wherever the origin is used for consumption or increase the taxpayer's wealth.

The Income Tax Law provides that the tax is levied on any additional earnings / earnings (Pay as you earn), but the law itself also provides that against certain income, which, among other things, is income from transactions on the right to land and / or the building will be governed by a Government Regulation. Compliance with the regulation, the government regulates the imposition of Income Tax on the transfer of land and / or building transactions with Government Regulation, which is currently applicable with the application of the final rate calculated based on the transaction value (not with the economic / profit / income added value) of the Taxpayer which performs transactions transactions. Thus, it can be said that from every transaction would be taxable without having to see whether the transaction is a gain or suffer a loss.

3. Reconstruction of the Income Tax Regulation on the Transfer of Land and / or Justice-Based Rights

a. Justice in the Imposition of Income Tax from Transaction of Right of Land and Or Building

The concept of justice for society has become a human character will feel happy if treated fairly and feel unhappy if treated unfairly. The tax law should be able to provide the necessary legal guarantees for express justice, both for the country and for its citizens. Therefore, taxes in the rule of law should be established by law. Tax law should be able to provide legal guarantees for the achievement of justice, and the guarantee is given to parties involved in tax collection, namely tax authorities and the tax authorities.¹

In addition to the question of justice, other issues relating to fair feelings are "paying ability", although it has been attempted to calculate the amount of tax to be paid as fairly as possible, but if the amount to be paid can not be borne by the concerned Mandatory Pjak, then still the unfair feelings will be attached to the Taxpayer's self. Taking into account the way the collection is done then the authors see that the rationale why the application of the imposition of Income Tax as referred to in this paper, is to apply the concept of Pay as You Earn.

According to Adam Smith, for justice the tax burden should first be charged to society based on the benefits enjoyed by the members of the community concerned. If the benefits enjoyed cannot be used to divide the required tax burden, the members of the community should be taxed in proportion to their respective paying

¹Lasmana, op.cil., hal. 19

ability, which is proportional to the income earned by government protection..¹ Thus, it is intended that the tax collected from the public should satisfy the sense of justice and the collection is evenly distributed, so it is also very important to note is the level of a person's ability in paying taxes that must be burdened to him (ability to pay).²

b. Certainty of Tax Law of Transfer to the Transfer of Right to Land and Or Building

The tax laws in force should be fully applicable by the taxpayer that the tax burden must be imposed on them because of the income or the value of the proceeds they deserve to be taxed. Thereby as a citizen or resident who has enjoy such income or value shall be obliged to participate responsibly for the development of the nation and its state through the payment of taxes to be performed. For the public taxpayers who have greater income or have greater ability, of course, can pay larger taxes in accordance with the level of income or ability he has.

The government is not allowed to make a provision for taxation of its people with a lower regulation than a law.

³ Rules containing increases, fines, and sanctions as well as on the means of granting exemptions and tax returns, as well as provisions that entitle the tax bill to the tax authorities and so forth.⁴ No less important also economic factors in tax collection should get attention.⁵ As for the economic factor in this case is that in implementing tax collection should the government also seek that the costs necessary to levy the taxes should be cultivated as economically as possible.

From the Directorate General of Taxation side, it should be possible to establish a definite and fair NP of the United Nations in accordance with the market price or at least state to the public that the value or price used for all transactions on land and or building is the UN Tax Object Selling Value. This can minimize state losses and provide legal certainty in the calculation of taxes that should be paid and facilitate all parties to pay taxes.

According to the author with the registration of land rights as mentioned in the provisions of Article 19 of the BAL, the provision expressly mandates to the Government the registration of land with the objectives of; first, providing legal certainty for the subject of rights (holders of land rights) in the case of ownership and use of the land. Having registered the land and has obtained the certificate as a proof of land rights, the subject has the authority to utilize the land in accordance with its designation. Secondly, there is legal protection for the subject of rights (holders of land rights). Third, get information about the object of the right (land). Land registration is a continuous series of activities covering the collection, processing, bookkeeping and presentation and maintenance of physical data and juridical data in the form of maps and lists, as well as the identity of the parcels, including certain rights that burden them. This provides an easy information for interested parties to easily obtain the necessary data in the conduct of legal acts on land that has been registered. Fourth, the last is as a form of implementation of the orderly administration of land.

D. Conclusions

a. The collection of income tax on income from transactions of land and / or building rights does not fulfill the principle of fairness, because it does not meet the tax collection principle of convenience, ie taxation of transactions on the transfer of land and / or building especially income tax, does not fulfill the principle tax collection based on profit or gross income less the costs (Pay as you earn).

b. The object of Income Tax is any additional economic capability received or earned by the Taxpayer. Income Tax imposed from the value of the transfer of land and / or building transactions, including for the losing transactions. This can happen because the government has succeeded in incorporating Article 4 paragraph (2) of Law No. 17/2000 on the Third Amendment to Law Number 7 of 1983 concerning Income Tax, which provides an opportunity for the government to arrange for the imposition of special tax for transactions type of transfer of land and / or building rights.

c. Transaction of the transfer of rights to land and / or buildings by conducting a sale and purchase transaction, where the seller suffers losses from the transaction, so the seller does not obtain additional economic capability. The injustice can be known from the following:

- tax bases which according to law should be additional economic ability (Pay as you earn) or net income is not applied in the execution of tax collection on income from the transfer of land and / or building rights,
- the measure to be used "ability to pay" is the net amount of ability to pay also is not applied in taxation of income from the transfer of rights to land and / or buildings.

¹ Ibid., hal. 7

² Muhammad Gade dan Djamaluddin Gade, *Hukum Pajak*, (Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia, 1995), hal 12.

³ Soemitro. op.cit. Hal 14,

⁴ Brotodihardjo, op.cit., hal 42.

⁵ Rochmat Soemitro, *Dasar-Dasar Hukum Pajak dan Pajak Pendapatan 1944*, (Bandung :PT. Eresco, 1977), hal 21-22

REFERENCE

- Andria, Sutedi. *Hukum pajak*. (Jakarta: sinar grafika offset, 2011).
- Bambang Sunggono. *Penelitian Hukum Normatif*. (Bandung: CV. Mandar Maju, 2000).
- Bohari. *Pengantar Hukum Pajak*. (Jakarta: PT. Raja Grafindo Persada, 2002).
- Budi Rahardjo dan Djaka Saranta S. Edhy. *Dasar-dasar Perpajakan Bagi Bendaharawan sebagai Pedoman Pelaksanaan Pemungutan/Pemotongan dan Penyetoran/Pelaporan*. (Jakarta: CV. Eko Jaya, 2003).
- Djafar, Saidi. *Pembaharuan hukum pajak*. (Jakarta: Rajawali pers, 2011)
- Mansury. *Pajak Penghasilan Lanjutan Pasca Reformasi 2000*. (Jakarta: Yayasan Pengembangan dan Penyebaran Pengetahuan Perpajakan (YP4), 2002).
- Marihot Pahala Siahaan. *Bea Perolehan Hak Atas Tanah dan Bangunan, Teori danPraktek*. (Jakarta: PT. Raja Grafindo Persada, 2003).
- Muhammad Gade dan Djamaluddinn Gade. *Hukum Pajak*. (Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia, 1995).
- Muhammad Rusjdi. *PBB, BPHTB dan Bea Materai*. (Jakarta: PT indeks Kelompok Gramedia, 2005).
- Rochmat Soemitro. *Dasar-Dasar Hukum Pajak dan Pajak Pendapatan 1944*. (Bandung :PT. Eresco, 1977).
- Syofrin Syofyan dan Asyhar Hidayat. *Hukum Pajak dan Permasalahannya*. (Bandung: Refika Aditama, 2004).
- Soelarman Brotosoelarno. *Aspek Teknis Yuridis Dalam Pendaftaran Tanah*. (Yogyakarta : Deputi Menteri Negara Agraria Kepala BPN, Makalah Seminar 1997).
- Sri Pudyatmoko. *Pengantar Hukum Pajak*. (Yogyakarta: Andi, 2002).
- Wirawan, B. Ilyas. *Hukum Pajak Edisi 4*. (Jakarta: Salemba empat, 2008).
- Wntijk Saleh. *Hak Anda Atas Tanah*. (Jakarta: Ghalia Indah, 1977).

Laws and Regulations

- Undang-Undang Dasar Republik Indonesia Tahun 1945.
- Undang-Undang nomor 7 tahun 1983 tentang pajak penghasilan yang telah beberapa kali di ubah.
- Undang-Undang nomor 36 tahun 2008 tentang pajak penghasilan.
- Peraturan Pemerintah Republik Indonesia nomor 34 tahun 2016 tentang Pajak Penghasilan Atas Penghasilan dari Pengalihan hak atas tanah dan/atau bangunan dan perjanjian pengikatan jual beli atas tanah dan/atau bangunan beserta perubahannya.
- Surat Edaran Direktur Jenderal Pajak Nomor SE-20/PJ/2015 tentang Pemberian Surat Keterangan Bebas Pajak Penghasilan Atas Penghasilan Dari Pengalihan Hak Atas Tanah dan/atau Bangunan Karena Warisan.