Implementation of Income Tax Collection on Sale and Purchase of Land and/or Buildings in Padang City

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Abstract

Legal actions carried out by the community on land and buildings must always be accompanied by the making of the required deeds. These deeds must be made by an authorized official; in this case Notary and Conveyancer. The problems in this study include: 1) How is the implementation of income tax collection on sale and purchase of land and/ or buildings in Padang City? 2) What are the obstacles that arise in implementing income tax collection on sale and purchase of land and/ or buildings? This study applied a research method mainly in the form of an empirical juridical approach. The results of the study found that: 1) Based on Article 23A of the 1945 Constitution which states: “Taxes and other compulsory levies for State purposes are regulated by Law”, notaries have an important role as an extension of the government in increasing state revenues through tax collection, 2) Legal constraints in implementing the income tax collection on sale and purchase of land and/ or buildings are in the application of tax rules in which there are manipulation and forgery of the taxpayer data. The notary and the Directorate General of Taxes are expected to further increase their cooperation and be more active in conducting tax dissemination.

Keywords: Income Tax Collection; Notary; Sale And Purchase

Introduction

Tax is one of the main sources of state revenue for the implementation and improvement of development. It aims to improve the prosperity and welfare of the people. Since tax collection is carried out in the interests of the people, it must first be approved by the people as stated in Article 23 paragraph (2) of the 1945 Constitution amended by Article 23A of the 1945 Constitution which states: “Taxes and other levies that are forcing for State purposes to be regulated by Law”.¹ This shows that tax collection must be based on the Law to ensure legal certainty for tax collectors and for the taxpayer itself.²

The meaning contained in Article 23A of the third amendment to the 1945 Constitution itself is that tax collection must be based on the law because tax is a transfer of wealth from the people to the

¹ Indonesia, Third Amendment to the 1945 Constitution, Article 23A.
government whose compensation cannot be directly indicated.\textsuperscript{3} Therefore, taxes have something that can be forced. It means that if the tax debt is not paid, then the tax debt can be billed by using a Forced and Seized Letters and hostage taking to taxpayers.\textsuperscript{4} Based on this, it requires an increase in the implementation of tax collection so that revenues from the tax sector become more optimal.\textsuperscript{5}

In general, taxes are people’s contributions to the State collected under the Law. The collection can be forced by not getting a direct contra-achievement that is used to finance the State’s routine expenses. To collect funds originating from the community that are collected through taxes, it must be based on the principle of legality. The purpose and objective of the application of the principle of legality in the field of taxation is that the actions of the government to raise funds from the public through tax collection are not categorized as illegal acts.\textsuperscript{6} Without the enactment of the law, tax collection cannot be binding on the community and is considered invalid.

In the tax collection system according to the National Tax Law, Indonesia uses a Self-Assessment system.\textsuperscript{7} The principles include: first, the legal basis for tax collection is the National Law where the active role of taxpayers in carrying out their obligations is very necessary for the financing and development of the State. Secondly, the government represented by the tax authorities only provides guidance, research, and implementation of obligations because the responsibility for implementing taxes is on taxpayers. Therefore, as tax subjects, taxpayers must be fostered and directed continuously so that they are willing to fulfill their obligations. Third, the government gives trust to taxpayers to calculate the total amount of income they have earned, calculate the amount of tax payable, calculate the amount of tax they have to pay, deposit a certain amount of tax to the State treasury through a perception bank, and fill in and report own Notification Letter and Tax Payment Letter to the Director General of Taxes or the Tax Office. Thus, honesty of taxpayers is very necessary in the context of tax collection.\textsuperscript{8}

Based on Article 1 of the Government Regulation of the Republic of Indonesia No. 34 of 2016 concerning Income Tax on Income from the Transfer of Rights to Land and/or Buildings and the Agreement on the Sale and Purchase of Land and/or Buildings and Amendments, the obligations in the payment of Income Tax and the procedure are stipulated in Article 3.

From the description of these regulations, the Notary, as a service provider who has the authority to sign authentic deeds, is inseparable from the obligation of tax administration in which they make direct interaction with the taxpayers. In this case, they are also an extension of the government in increasing tax revenues in accordance with the implementation of their duties and authorities; including ensuring that clients as taxpayers have paid taxes into the State treasury as a result of legal actions that these clients have done, for example in terms of sale and purchase of land and/or buildings.\textsuperscript{9}

Even though it is not generally or specifically included in the authority of the Notary as referred to in Article 15 Law on Notary Position, it indirectly encourages the Notary to play an active role in tax collection which should not be their obligation. Possibly, this role could also be a gap in the occurrence of legal problems due to negligence/inaction in tax collection. It may cause harm to the State and not to the Notary itself.

\textsuperscript{3} Tjip Ismail, \textit{Collection of Articles on Tax Law Lecture}, page 3.
\textsuperscript{4} Ibid, page 16.
Therefore, collecting income tax on sale and purchase of land and/ or buildings is an interesting thing to study so that we can find out the process of implementing the Income Tax collection further.\(^{10}\) In addition, we can find out the many obstacles experienced by Notary/ Conveyancer and the Tax Office itself in implementing the income tax collection on the land and/ or buildings. Furthermore, Padang City was chosen as a research setting in this writing because it is one of the major and developing cities in Indonesia and is the capital city of West Sumatra Province.

**Research Method**

The research method used in this study is primarily an empirical juridical approach. It identifies and conceptualizes law as a real and functional social institution in a patterned life system.\(^{11}\) In this study, a juridical approach is an approach in terms of legislation and legal norms that are in accordance with existing problems. Meanwhile, the empirical approach emphasizes direct interaction with the research object.

This legal research is descriptive analysis. It means a study that describes, examines, explains, and analyzes a legal regulation in the theory and practice of the research results in the field.\(^{12}\)

Field research will collect concrete data in the form of primary and secondary data. Primary data will be obtained through interviews with related parties to become research respondents. They are a source for obtaining complete information about problems related to this research. Data collection was carried out in several ways, i.e. interviews and document studies. Data obtained from field and document studies were basically level data which were analyzed qualitatively and descriptively. After the data was collected, it was described in the form of a logical and systematic description, analyzed to obtain clarity of problem solving, then deductively drawn conclusions from general to specific things.

**Results and Discussion**

1. **Implementation of Income Tax Collection on Sale and Purchase of Land and/ or Buildings in Padang City**

   Income tax, in accordance with Article 1 of Law No. 10 of 1994 concerning Income Tax, is the tax imposed on the subject of tax on the income they receive in the tax year. Therefore, income tax is attached to the subject. Income tax is one type of subjective tax. Subjective tax is a tax whose imposition is based on the condition of the subject of the tax. In other words, the amount of income tax is based on the conditions of income obtained by the tax subject. The greater the income received by a taxpayer, the greater the income tax owed to him/ her. The tax subject will be taxed if he/ she receives or earns income. In the Income Tax Law, the tax subject who receives or earns income is called a taxpayer. It also applies to income received or obtained by an individual or institution from the transfer of rights to land and/ or buildings that are owed income tax. In this case, it is final.

   The amount of the income tax rate is regulated in Article 2 Government Regulation No. 34 of 2016 concerning Income Tax on Income from the Transfer of Rights to Land and/ or Buildings and the Sale and Purchase Agreement on Land and/ or Buildings and Amendments. The income tax and fees for acquiring land and building rights can be paid at the perception bank or post office. If the tax has not been paid, Conveyancer has not been able to provide a sale and purchase deed. Article 3 paragraph (5) Government Regulation No. 34 of 2016 states as follows: “The authorized official only signs the deed, decision, agreement, or minutes of auction on the transfer of rights to land and/ or building if the

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individual or institution proves to him/ her that the obligation referred to in paragraph (1) has been fulfilled by submitting a copy of the tax deposit or printouts of other administrative facilities that are equivalent to the relevant tax deposit that have been examined by the Tax Service Office.”

Individuals or institutions that receive or obtain income from the transfer of rights to land and/or buildings, must pay their own income tax payable to the bank/ postal perception before the deed, decision, agreement, or minutes of auction on the transfer of rights to land and/or buildings signed by an authorized official. The authorized official only signs the deed, decision, agreement, or minutes of auction on the transfer of rights to land and/or buildings if an individual or institution proves to him/her that their tax obligations have been fulfilled. It is fulfilled by submitting a copy of the Tax Payment Letter or other administrative facilities printed as equivalent to the Tax Payment Letter that has been examined by the Tax Service Office.

Regarding the examination conducted at the Pratama Padang Satu Tax Service Office, Mrs. Titi Rumambar as the Head of the Service Section explained that the tax deduction and collection is an indebted tax payment mechanism through the deduction or collection of other parties. The tax deduction or collection is considered very effective for the success of tax collection. Tax cutters and collectors, including taxpayers, as stipulated in the Law on General Provisions and Tax Procedures, that Taxpayers are individuals or institutions, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with regulatory provisions taxation legislation.

The procedure for collecting income tax on the transfer of rights to land and/or buildings is basically carried out with a Self-Assessment system. In this case, the taxpayer is given the trust to calculate/ count, pay, and self-report the amount of tax that should be owed based on tax laws and regulations. In other words, success in collecting income tax on the transfer of rights to land and/or buildings lies in awareness, level of honesty, desire to pay taxes, discipline, and the level of knowledge of the taxpayer him/herself in carrying out his/her obligations in paying taxes. In sale and purchase activities of land and/or buildings, the seller is obliged to pay income tax which he/she is given the trust to calculate, collect, deposit, and self-report the income tax he/she must pay.13

Related to the self-assessment system, tax collection is carried out by the taxpayer him/herself. Regarding the strategic function of the income tax collection system, it requires sufficient mastery by the tax authorities to be able to carry out their duties in conducting services, guidance and supervision of taxpayers related to the collection of income tax itself.

Procedure carried out by the Pratama One Tax Office in Padang City in the process of validating Income Tax on income from the transfer of rights to the land and/or building itself is carried out through 2 (two) inspection stages as follows:

a. **Formal Examination**

Formal examination is carried out by the Pratama Tax Service Office whose working area covers the location of land and/or buildings. This examination is carried out by checking the correctness and completeness of the administrative requirements files that have been brought by the taxpayer as follows:

1) Tax Payment Letters that have included the State Revenue Transaction Number and Bank Transaction Number/ Postal Transaction Number / Receipt Number of Pieces or other administrative facilities that are equivalent to Tax Payment Letters.

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13 Interview with Mrs. Titi Rumambar Cahya Maharani, Head of Service Section at the Padang Pratama One Tax Office, on May 18, 2018 at 9:00 a.m. West Indonesia Time.


2) Statement of Transfer of Land and/or Building Rights or sale and purchase binding agreement that has been filled in completely and stamped using the form provided

3) Copy of all invoices/proof of sale that have been signed by the parties on the stamp.

4) Copy of the last year Tax and Building Tax Notification.

5) Copy of buyers and sellers’ ID Cards.

6) Copy of passport if the buyer and seller are foreign nationals.

7) Power of attorney and copy of ID card authorized to deliver and/or retrieve authorized documents (if necessary).

8) Copy of brochure, price list, and sale and purchase binding agreement in the case of transfer of land and/or buildings carried out by the developer.

9) A statement is not required to use a Tax Registration Number if the seller does not have it.

This formal examination is carried out by:

a. Checking the completeness of the letter requesting proof of fulfillment of the obligation to pay Income Tax;

b. Ensuring conformity of:

1) the identity of the taxpayer as proof of fulfillment of the obligation to pay Income Tax with data at the Directorate General of Taxes and/or copy of Identity Card or Passport.

2) the amount of income tax that has been paid by the taxpayer with income tax that should be payable based on the statement specified in the regulation.

3) tax account code, deposit type code, and the amount of income tax paid by the taxpayer, with tax receipt data in the State Revenue Module.

If the requirements and documents have been fulfilled accordingly, the Pratama One Tax Service Office of Padang City issues a Certificate of Formal Examination Proof of Compliance with the Obligation to Deposit Income Tax no later than 3 (three) working days from the date of the request for inspection. For example, as follows.

b. **Material Examination**

Material examination is carried out to ascertain the correctness of the amount of tax payable after the Formal Examination Certificate of Proof of Compliance with the Income Tax Deposit Obligation is issued. This examination is carried out by:

1) Ensuring the location and area of land and/or buildings that are included in the taxpayer’s statement letter.

2) Checking the truth of the value of the transfer of rights to the land and/or building stated in the proof of sale.

3) Determining the fairness of the value of the transfer of rights to land and/or buildings declared by taxpayers at market prices based on valuation, in the case of transfer of land and/or buildings in the form of sale and purchase that are affected by special relationships or
through exchanges, waiver of rights, surrender of rights, grants, inheritance, or other means agreed upon between the parties.

If the examination concludes that the value of the transfer of rights to land and/or buildings is not in accordance with the actual value or value that should be based on market prices, in the form of sale and purchase that are not affected by special relations or sale and purchase, exchange, grant, inheritance, or other means that result in a shortage of payable Income Tax deposits, the Pratama Tax Office will submit a written explanation request to the taxpayer. However, if the taxpayer agrees, he is obliged to deposit a shortage of income tax that remains to be paid.\textsuperscript{14}

Regarding the strategic function of the income tax collection system, it requires sufficient control by tax officials so that they can carry out their duties in conducting services, guidance and supervision of taxpayers related to the collection of income tax itself. In the case of the self-assessment system, tax collection is carried out by the taxpayer him/herself. In practice, tax officials can act as Mandatory Levies if there are deficiencies in the payment of Income Taxes where the Taxpayer is considered not cooperative in carrying out his obligations in paying the Income Tax itself.\textsuperscript{15}

Regarding the implementation of income tax collection on sale and purchase of land and/or buildings described above, it is related to taxation theory in which tax obligations are essentially a state obligation for the community in the framework of thinking about the participation of the people in state financing and National development. It is very important to be pursued so that the obligation is based more on public awareness and compliance. It should be experienced by the taxpayer him/herself rather than just an obligation that runs effectively when accompanied by coercion or mere sanctions.

The success of a country in terms of tax collection must have the following elements:\textsuperscript{16}

a. Tax is collected under the Law. It is in accordance with the third amendment to the 1945 Constitution Article 23A which states that, “tax and other levies which are forcing for State purposes are regulated in the Law.”

b. It does not get reciprocal services that can be shown directly. For example, people who are obedient in paying taxes indirectly receive benefits such as security in the form of protection from the State.

c. Tax collection is intended for general government payment purposes in order to carry out routine and developmental government functions.

d. Tax collection can be forced if the taxpayer does not fulfill tax obligations and can sanction in accordance with the laws and regulations.

e. Tax also functions as a tool to regulate or implement state policies in the economic and social sectors.

The theory of taxation is important in the implementation of tax collection. A country is obliged to regulate its implementation based on laws and principles of justice so that the state and society can avoid things that are harmful. Principally, the Head of the Services Section of the Padang Pratama Tax Office, Titi Rumambar mentioned that understanding and implementation of the examination/validation process of Income Taxes on land and/or buildings in Padang City must be in accordance with the

\textsuperscript{14} Interview with Ratna Dwi Purnama, Service Implementer at the Padang Pratama One Tax Office, on May 18, 2018 at 10:00 a.m. West Indonesia Time.

\textsuperscript{15} Interview with Mrs. Titi Rumambar Cahya Maharani, Head of Service Section at the Padang Pratama One Tax Office, on May 18, 2018 at 9:00 a.m. West Indonesia Time.

\textsuperscript{16} Ibid.
procedures described in the regulations. Taxpayers must be aware of their obligation to pay taxes and the State has absolute authority in terms of tax collection.

2. **Legal Constraints in the Implementation of Income Tax Collection on Sale and Purchase of Land and/or Buildings in Padang City**

   Based on the results of observations and the results of interviews conducted by the author on the implementation of income tax collection on the transfer of rights to land and/or buildings in Padang Tax Service Office of Pratama One and to several Notaries in Padang City, the authors classify legal constraints into 2 (two) groups as follows:

   **a. Juridical Constraints**

   1) The process of validating income tax payments that have been made by taxpayers creates different payment mechanisms. Not all officers at the Padang Pratama One Tax Service Office understand about the current mechanism for paying taxes. In practice, when conducting the tax payment validation process, the Padang Pratama One Tax Service Office sometimes requests a sale and purchase deed to be attached to the complete Income Tax payment documents. Meanwhile, in the applicable rules, one of them is in Article 3 of Government Regulation No. 34 of 2016 concerning Income Tax on Income from the Transfer of Rights to Land and/or Buildings and Sale and Purchase Agreements on Land and/or Buildings, it is stated that the authorized official (in this case Notary/Conveyancer) can only make and sign deeds sale and purchase if the seller (Taxpayer) has submitted proof of tax payment in the form of Tax Payment issued by the Tax Office. If Notary/Conveyancer violates these rules, he/she will be subject to sanctions in the form of fines as stipulated in Article 93 of Law No. 28 of 2009 concerning Regional Taxes and Regional Retributions which state that:

   “Conveyancer/Notary and head of office, in charge of State auction services and those who violate the provisions as referred to in Article 91 paragraph (1) and paragraph (2), will be subject to administrative sanctions in the form of a fine of IDR 7,500,000 (seven million five hundred thousand rupiah) for each violation.”

   In addition, if the sale and purchase deed has been completed before payment of the tax and if there is a lack of payment of taxes or a mismatch of the selling price with an assessment made by the Tax Office, no party can be held responsible for such deficiencies. So, the deed that has been made cannot be changed. So, this is impossible to be carried out by Notary/Conveyancer because there will be a conflict between the rules and practices if the Notary/Conveyancer makes a sale and purchase deed before the Tax Payment Proof has been paid by the seller. Notary/Conveyancer is obliged to explain to the Tax Office about these rules so that the Tax Office will understand the current rules.

   2) After the Pratama Tax Office conducts an examination, there were many Notaries/Conveyancers who falsified data and signatures of Taxpayers in the process of validating the income tax payment that had been authorized to them and forfeited stamp duty. After the Pratama Tax Office confirmed it directly with the concerned Notary/Conveyancer, this was carried out by a Notary/Conveyancer employee and was carried out without the permission of the Notary/Conveyancer him/herself. If this happens, the Pratama Tax Office will delay the request first and further clarify

17 Interview with Notary/Conveyancer Dasman, SH, Mkn, on April 12, 2018 at 2.00 p.m. West Indonesia Time.

18 Interview with Notary/Conveyancer Beatrix Benni, SH, MPd, MKn, on April 16, 2018 at 1.00 p.m. West Indonesia Time.
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it to the Notary/Conveyancer and the taxpayer concerned. This is considered to be detrimental and tarnish the good name of the Notary/Conveyancer him/herself. Therefore, the Notary/Conveyancer must provide sanctions to employees who have committed acts that violate the law. In addition, in the future, Notary/Conveyancer may not give trust and full authority to their employees because it can lead to negligence and violations committed by a Notary/Conveyancer employee. Negligence or violations committed by the employee indirectly will also result in the position of Notary/Conveyancer in which he/she can be held accountable.19

3) The obscurity of the rules, which become a benchmark/guideline for the Pratama Tax Office in calculating the Object Value of the Tax on the land and/or building that is traded, is often disputed by the Pratama Tax Office. So, it makes it difficult for the Notary/Conveyancer to explain it to the taxpayer concerned. The tax value is considered to only benefit the Pratama Tax Office because the value determined after the validation carried out by the Pratama Tax Office is often higher than the transaction value stated by the taxpayer/seller themselves so that the taxpayer feels disadvantaged because they have to pay taxes with higher value.20 If the Taxpayer survives with the value of the transaction he/she is submitting, the Taxpayer must make a statement stating the reason and chronology of why the selling value is lower than the market price. It is for example caused by a special relationship factor between the seller and the buyer such as family relationships that make the transaction value lower.21 The Pratama Tax Office should apply things that are considered burdensome to taxpayers who feel that they have followed all applicable rules.

b. Non-Juridical Constraints

1) The process of validating the completion of Income Tax payments relating to the transfer of rights to the land and/or building is considered to take a long time. This is considered to be difficult for taxpayers because it will hinder the next process. Taxpayers will go through an advanced process whereby the seller is expected to be able to immediately complete the settlement process for the transfer of rights to the land and/or building that they sell.22

2) Regulation of the Directorate General of Taxes No. Per-18/PJ/2017, concerning Procedures for Examining Evidence of Obligation to Deposit Income Tax on Income from Transfer of Land and/or Building Rights and Sale and Purchase Agreement on Land and/or Buildings and Amendments, states that identity between ID Card and Taxpayer Identification Number must be the same. If there is a difference in address between the ID Card and the Taxpayer Identification Number, the taxpayer must update the data in the Tax Identification Number so that it matches the address listed on the ID Card. After that, the Pratama Tax Office will receive a request for validation of income tax payments on the land and/or buildings they have submitted.23

3) Taxpayers do not understand the changes in Income Tax rates from 5% to 2.5% issued by the latest regulations; i.e. Government Regulation No. 34 of 2016 concerning Income Tax on Income from the Transfer of Rights to Land and/or Buildings and the Sale and Purchase Agreement on Land and/or Buildings and Amendments. The income tax payable is calculated from the sale and purchase contract; i.e. since the payment is first made and proven by all invoices and receipts of purchase by looking at the date of the transaction. Thus, sale and purchase carried out after August 2016 is subject to the latest tariff of 2.5% while sale and purchase made before August

19 Ibid.
20 Interview with Notary/Conveyancer Dasman, SH, Mkn, on April 12, 2018 at 2:00 p.m. West Indonesia Time.
21 Interview with Notary/Conveyancer H. Khamisli, SH on April 13, 2018 at 11:00 a.m. West Indonesia Time.
22 Interview with Notary/Conveyancer Butet, SH on March 12, 2018 at 3.00 p.m. West Indonesia Time.
23 Interview with Ratna Dwi Purnama, Service Implementer at the Padang Pratama One Tax Office, on May 18, 2018 at 10:00 a.m. West Indonesia Time.
2016 is still subject to the tariff of 5%. The tax apparatus is expected to further socialize the latest regulations on taxation so that taxpayers can get information faster and understand well about the latest rules.

4) Mostly, in the management of income tax payments for the transfer of rights to land and/or buildings, Notaries/Conveyancers who are intermediaries for taxpayers, sign a letter requesting validation of payment of the Income Tax. In this case, the party who is obliged to sign the application letter is the taxpayer or the seller themselves. It must not be signed by a Notary/Conveyancer because the Notary/Conveyancer is only an intermediary.

Conclusions

Based on the examination that the author has done for several Notaries/Conveyancers in Padang City as well as examination conducted at the Padang Pratama One Tax Service Office regarding the collection of income tax on sale and purchase of land and/or buildings in Padang City as described in the previous chapter, the authors can draw the following conclusions:

1. Income tax collection on sale and purchase of land and/or buildings in Padang City is carried out with a self-assessment system. This system teaches parties to be obedient and independent in carrying out tax obligations. The taxpayer is given the trust to calculate/count, pay, and self-report the amount of tax that should be owed based on tax laws and regulations. As stipulated in the Law on General Provisions and Tax Procedures, taxpayers are individuals or institutions, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations. Thus, it is concluded that the success in collecting income tax on the transfer of rights to land and/or buildings lies in awareness, level of honesty, desire to pay taxes, discipline, and the level of knowledge of the taxpayers themselves in carrying out their obligation to pay taxes. It is related to self-assessment of the tax collection system carried out by the taxpayers themselves. Based on the examination, in practice the tax apparatus can act as a compulsory levy if there is a deficiency in the payment of income tax or the taxpayers are deemed uncooperative in carrying out their obligations in paying the income tax.

2. Legal constraints found in the implementation of Income Tax collection on sale and purchase of land and/or buildings include: there are differences that occur between the rules set out in the Law and practices that occur in the field so that it hampers the performance of Notary/Conveyancer in carrying out their tasks and authority and makes it difficult for taxpayers to carry out the process of payment validation of income tax. In addition, the incomprehension of the Pratama Tax Office staff and the public regarding the current regulations in the field of taxation is also a limiting factor for the smooth process of income tax collection on the sale and purchase of land and/or the building itself.

Suggestion

1. In connection with the implementation of Income Tax collection on sale and purchase of land and/or buildings, the government in this case the Directorate General of Taxes and Notary/Conveyancer through its organization namely the Indonesian Notary Association should be able to increase cooperation in making regulations relating to taxation and increasing socialization to the public regarding these rules to avoid fraud and violations of rules related to tax collection. In addition, it is necessary that related parties in this case the Pratama Tax Office officers and Notaries/Conveyancers master the knowledge of taxation so that the regulation can be carried out in accordance with the intent and purpose.

Ibid.

Interview with Mrs. Titi Rumambar Cahya Maharani, Head of Service Section at the Padang Pratama One Tax Office, on May 18, 2018 at 9:00 a.m. West Indonesia Time.
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