



# PAYMENT LEGAL RESULTS LAND AND BUILDING RIGHTS ACQUISITION FEES IN A CANCELED SALE AND PURCHASE BINDING AGREEMENT

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<b>Received:</b> 26 <sup>th</sup> May 2023 <b>Accepted:</b> 26 <sup>th</sup> June 2023 <b>Published:</b> 26 <sup>th</sup> July 2023	The Sale and Purchase Agreement or better known as PPJB is the first step taken by the parties before the sale and purchase deed (AJB) is carried out. One of the reasons for making a PPJB is to make an initial agreement in the event that there are obstacles, for example, the object is out of town, or it is in the process of solving the certificate. In its development PPJB can also be canceled by one of the parties. This cancellation of course brings legal consequences to the parties, including the BPHTB that has already been paid. This problem statement examines the legal consequences of BPHTB in the canceled PPJB? This research is in the form of normative legal research which aims to examine the payment of fees for the acquisition of land and building rights in a binding sale and purchase agreement that is cancelled.
<b>Keywords:</b> PPJB, BPHTB,	

## INTRODUCTION

Agreement binding sell buy is agreement between the parties based on principle freedom contract , during agreement made the No contrary with applicable laws .In PPJB usually arranged about conditions certain must be fulfilled by the parties in order to be able to AJB did . Generally , PPJB regulates How seller will sell the land to buyer . However so , p the Not yet can done Because There is reasons certain . For example , the land Still in bank guarantee or Still needed other conditions for he did surrender . Then , deep A transaction sell buy land , candidate seller and buyer Actually No required make PPJB. But PPJB is needed as commitment of the parties to the buying and selling process takes place . PPJB aims For tie candidate sellers order at the time that has been promised He will sell objects / rights hers to candidate buyer . In line with it , at the same time agreement it is also binding candidate buyer For buy objects / rights owned by candidate seller , accordingly with provisions that have been agreed by the parties .

The signing of the PPJB by way of automatic give birth to rights and obligations for the parties , which must be fully complied with they , This in accordance with asas pacta sunt servanda which says that every agreement made in a manner legitimate apply as Constitution for they made .

Agreement Binding Sell Buy (PPJB) in the practice possible For canceled in a manner unilaterally by one party or on agreement second split party . Agreement Binding Sell Purchase (PPJB) . can also be canceled by a decision court . Canceled something deed agreement made in a manner authentic Of course will bring consequence law .

Based on problem to be discussed in study This is *How consequence law duty acquisition right on land and buildings in agreement binding sell canceled purchase ?*

## METHOD STUDY

Study This shaped study law normative , that is study to law that focuses on utilization material References as source research . Survey This No use observation or interview with respondent . Normative law , is study law that uses secondary data that is initiated with analysis problem law Good from literature nor law .<sup>1</sup>

## DISCUSSION

Agreement sell buy land is A transaction Where party seller deliver land and buyers pay price ground , then move on right on land That to buyer . Deeds law displacement right This characteristic cash , clear and real . Cash ,

<sup>1</sup>Bambang Sunggono , *Methodology Legal Research* . Jakarta: PT Raja Grafindo Persada , 2010, p . 37-38.

means with he did deed law such , right on the land concerned move to other party for forever , with accompanied payment part or whole price land the . Bright has the lower meaning deed law transfer right the done up front Official Maker Land Deed (PPAT). Agreement No can done in a manner surreptitiously and for real or in a manner real has the meaning that the parties show PPAT deed signed by both split party<sup>2</sup>

PPJB land and building is agreement introduction with Meaning transfer right on land and buildings between party seller and party buyer before implemented sell buy because exists elements that have not fulfilled For carry out the next process that is Deed Sell buy . Elements that have not generally fulfilled \_ are :<sup>3</sup>

1. It's not paid off payment price land and buildings / in a manner gradually ;
2. Certificate land currently in the process of checking clean at BPN
3. Still deep stage verification check building by the Department of Homeland Security local ;
4. Can't yet fulfilled payment taxes by the parties .

Regulation Government Number 12 of 2021, PPJB is agreement process \_ between everyone with \_ perpetrator development in activity outlined marketing \_ in agreement introduction sell buy or Agreement Binding Sell Buy before signed deed sell buy .

Article 1457 Civil Code explain that sell buy is something agreement with which one party \_ tie himself For deliver something goods , and other parties for pay promised price . \_ Meanwhile , the agreement binding This enter in category engagement conditional meaning \_ in Article 1253 of the Civil Code as following :

*" one engagement is conditional If hung on one possible events happened and it did Not yet happened , fine with method suspend validity engagement That until happening incident that , as well with method cancel engagement it , depending on what happened nope incident that . "*

Tax sale land is consequence from activity economy transaction sell buy ground . Transaction sell buy land it also involves other costs that arise and must fulfilled by the parties seller nor buyer in accordance applicable regulations .

Tax sale land in a manner concise is mandatory fees \_ paid seller or buyer on land to be object sell buy . Buyer and seller have magnitude different taxes , depending type tax charged . Tax the must repaid , because when obligation This No complete the selling process buy land Can hampered . Provision the own base strong law .

kindly general , there are two taxes sale land to be appear from A transaction sell buy land , that is VAT ( tax Income ) for seller and Land and Building Rights Acquisition Fee (BPHTB) for buyer .

Switching process right on land and buildings often called come back name , in matter This No regardless from role a Notary / PPAT, PPAT play a role start from the registration process , checking certificate to the National Land Agency (BPN) until with making deed transition right such , however in the payment process tax No become duties and obligations a PPAT but become obligation must tax That alone . However , the PPAT is obligated convey information about imposition cost tax of the transition process right and prepare a Letter of Deposit Use (SSP) as well help calculate tax transition his rights .

Fees for Acquisition of Land and Building Rights collected by the government center . However since January 1 , 2011 transferred become type tax collected government district / city , based on Constitution number 29 of 2009 concerning Regional Taxes and Regional Levies . Transfer of Land Rights Acquisition Fee to tax area will can increase income original area (PAD ) as one means For increase quality shopping area (*local spending quality*). Authority the collection of Transferred Land Rights Acquisition Fees from Government to Local Government started January 1 , 2011.

Land and Building Rights Acquisition Fees (BPHTB) is one of them type cost provision or tax sell must buy paid moment somebody buy A house . The amount of BPHTB is 5 percent from price buy less Selling Value object Tax No hit Tax (NJOPTKP). For example price house Rp. 750 million minus NJOPTKP IDR 12 million Then multiplied by 5 percent so the result is Rp. 6,900,000, which becomes the Fee for Acquisition of Land and Building Rights .

However , the amount of NJOPTKP in each region varies based on Constitution Number 1 of 2022 concerning Connection Finance between Central Government and Local Government . set lowest quantity of IDR 80 million For every must tax . Despite thus , if acquisition right originate from inheritance or grant a will received by an individual who is still own connection family blood then the NJOPTKP is set at the lowest valued at IDR 300 million . Magnitude tree BPHTB tax payable counted with multiply rates with Acquisition Value object Tax (NPOP) after minus Acquisition Value object Tax No hit Tax (NPOPTKP). The NPOPTKP is mark NPOP reduction before imposed BPHTB rates .

If the parties agreed For cancel agreement then, with so the parties close something agreement new , which contains cancel old agreement . That is , an existing engagement is born from agreement made previously deleted with the new agreement ( the agreement that abolishes engagement ) .

If PPJB is canceled , of course will There is consequence PPJB law . Besides that is necessary is known about protection law if party buyers who cancel the PPJB as well otherwise . Like penalty administration . Related with stated party must pay fine consequence cancellation of the PPJB , then should proven first .

<sup>2</sup> Boedi Harsono , *Indonesian Agrarian Law , Association Land Law Regulations* , Jakarta, Djbatan , 2003 , p . 333.

<sup>3</sup> Raymond Saphthari , " *Imposition Tax on Transfer of Land and Building Rights Through PPJB ( Agreement Binding Sell Purchase ) Paid Accompanied by Authorization to Sell* " . *Premise Law Journal* , Volume 1 of 2018, Pg . 2

Selling process buy land can raises dispute Because Because exists difference values , interests , opinions and or perception between individuals and or legal entities regarding control status and or ownership status and or usage status or utilization on field land specified by the parties certain .<sup>4</sup>

In the practice agreement binding sell buy possible For canceled in a manner unilaterally by one party or on agreement second split party . Even agreement binding sell buy land the can also be canceled by a decision court . However , agreement sell buy still land in the process of solving certificate Not yet own base clear law in Indonesia .

Frequent problem happen in deed agreement binding sell buy is No fulfillment in a manner appropriate time payment done buyer to seller . Article 2 deed Agreement Binding Sell Buy (PPJB) mention stages payment buyer to seller by two stages payment . Chapter the payment will done with the payment process in a manner installment but in Article 2 no mentioned period time or date repayment payment term time or date repayment function for the parties understand time payment must made by the buyer . Besides own function to be mutually understand matter the For ensure certainty law for seller For accept payment sale the land from buyer to seller No wait and delay desire For receive money from sale right on the land . No he listed about date final repayment will made by the buyer matter the make seller No get certainty law .

Consequence law duty acquisition right on land and buildings in agreement binding sell canceled purchase If analyzed with use theory as a result law according to Soeroso are :

1. his disappearance circumstances law , where the original agreement become Constitution for the parties in a manner automatic become cancelled so that obligations disappear \_ pay BPHTB
2. his disappearance something connection law , between seller and buyer . the parties This beginning bound For do transaction sell buy , when agreement void, rights and obligations party they become cancelled
3. birth penalty if done counter action law ;

### CONCLUSION :

Agreement binding buy and sell is A agreement introduction , will but in the practice can also be cancelled . Cancellation of this PPJB bring consequence law for each party among them disappearance position law between candidate buyer with object being sold buy , loss obligation seller For deliver the object being traded , its birth penalty for the doing party default as well as loss obligation pay BPHTB. In BPHTB thing already paid so can done restitution as effort return right We from negra ,

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<sup>4</sup>Erna Sri Wibawanti and R. Murjiyanto , *Land Rights and Their Transition* . Yogyakarta: Liberty, 2013, p . 7