

Analisa hukum pengenaan bea perolehan hak atas tanah dan bangunan waris terhadap harta bersama di Kabupaten Badung tahun 2012 = Legal analysis on imposition of the land and building title transfer fee of the inheritance upon the joint asset in Badung Regency year 2012

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Abstrak

Tesis ini membahas mengenai pengenaan BPHTB waris di Kabupaten Badung yang masyarakatnya tunduk pada Hukum Adat Bali dengan sistem patrilineal. Sehingga timbul permasalahan bagaimana tanggung jawab hukum ahli waris dalam pembayaran BPHTB waris terhadap harta bersama dan hambatan apa saja yang ditemui dalam pelaksanaan pemungutan BPHTB waris di Kabupaten Badung? Penelitian ini adalah penelitian yuridis empiris. Berdasarkan penelitian diketahui bahwa tanggung jawab semua ahli waris sama dalam hal pembayaran BPHTB waris, dikarenakan pendaftaran peralihan hak karena waris baru dilakukan apabila tanah tersebut mempunyai nilai ekonomis sehingga tidak bertentangan dengan Hukum Adat Bali. Pemungutan BPHTB waris di Kabupaten Badung mengalami kendala yaitu rendahnya kesadaran masyarakat untuk langsung melakukan pendaftaran peralihan hak, dan pendaftaran tanah pertama kali, khususnya lahan pertanian di daerah wisata dikarenakan NJOP yang tinggi.

.....The thesis examine regarding Imposotion of Land and Building Title Transfer Fee of Inheritance ("BPHTB of inheritance") in Badung Regency, which based on Bali Custom Law that said inheritor are man. This cause a problem of how far is the responsibilty of the inheritor regarding BPHTB and are there any problems of inheritance BPHTB collection in Badung Regency? This research is using juridical empiris study The main Based on the author's research, with regard to the paid up of Inheritance BPHTB, the responsibility of all the inheritor are equal, this is caused by the registration of the title transfer due to inheritance in Badung Regency will be conducted if the land has an economic value therefore such practice is not contradict with Bali Custom Law. The problem of Inheritance BPHTB collection in Badung regency is lacking of public awareness to conduct the registration of the land and building transfered that is owned by inheritance and lack of public awareness to conduct the initial land registration, in particular the agricultural land area in the tourism area caused by the high value of NJOP.