

## Analisis penentuan saat terutang pajak penghasilan final dalam transaksi pengalihan hak atas tanah dan atau bangunan oleh developer properti = Analysis of settlement of final income tax due on acquisition rights of land and building transaction by property developers

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### Abstrak

[Dalam melakukan penjualan tanah dan/atau bangunan, developer properti awalnya membeli sebidang tanah dengan bukti kepemilikan berupa sertifikat induk atas nama developer. Sertifikat induk tersebut nantinya harus dipecah menjadi sertifikat pecahan sesuai dengan rencana pengembangan sebagai salah satu syarat pembuatan Akta Jual Beli (AJB) sebagai Akta Pengalihan Hak yang sah secara hukum. Proses pemecahan sertifikat tersebut membutuhkan waktu kurang lebih 1-2 tahun untuk rumah dan sampai dengan 5 tahun untuk apartemen. Sebelum pembuatan AJB dilakukan proses validasi terhadap pajak-pajak yang berkaitan dengan transaksi jual-beli tanah dan/atau bangunan tersebut. Namun karena adanya jeda yang cukup lama antara transaksi sampai pembuatan AJB maka terjadi perbedaan pendapat dalam menggunakan dasar pengenaan pajak antara fiskus dan Wajib Pajak. Untuk mengkaji masalah tersebut, peneliti menggunakan metode penelitian kualitatif deskriptif dengan memperoleh data dari wawancara mendalam kepada narasumber terkait dan studi kepustakaan. Hal tersebut menyebabkan adanya selisih berupa kekurangan pembayaran pajak oleh developer. Permasalahan tersebut menyebabkan terganggunya proses bisnis karena tidak bisa dibuatnya AJB sampai kekurangan pajak yang ditagihkan dilunasi oleh developer. Developer harus menanggung kerugian jika developer memutuskan untuk melunasi kekurangan tersebut karena biaya tersebut tidak bisa dibebankan. Penentuan saat terutang pada peraturan yang berlaku belum sesuai dengan konsep yang ada karena terdapat ketidakjelasan kalimat yang menimbulkan 2 (dua) saat terutang dalam satu transaksi, padahal pajak yang bersifat final hanya dikenakan 1 (satu) kali.;At the beginning, property developers bought a broad area of land which will be developed according to the developing plan. That area was registered on one land deed on behalf of developer. The land deed has to be divided as one of the main requirements to make Acquisition Rights of Land and Building Deed. The process of dividing the deed takes 1-2 years for houses and up to 5 years for apartments. Another requirement of making Acquisition Rights of Land and Building Deed is to validate all taxes that have been paid. But because there is a pause between transaction until the making of Acquisition Rights of Land and Building Deed, a dispute arise between tax authority and developers about tax base. To analyze this problem, researcher use qualitative descriptive research method and collect the data through deep interview and library study. The dispute causes underpayment of final income tax which belongs to developers and that will interrupt the business. The settlement of tax due is the main reason why there?s a dispute. It doesn?t mention clearly when the time of tax due is., At the beginning, property developers bought a broad area of land which will be developed according to the developing plan. That area was registered on one land deed on behalf of developer. The land deed has to be divided as one of the main requirements to make Acquisition Rights of Land and Building Deed. The process of dividing the deed takes 1-2 years for houses and up to 5 years for apartments. Another requirement of making Acquisition Rights of Land and Building Deed is to validate all taxes that have been paid. But because there is a pause between transaction until the making of Acquisition Rights of

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