

Pertanggungjawaban notaris selaku PPAT atas kepercayaan klien yang disalahgunakan terkait dengan penggelapan BPHTB dalam putusan pengadilan negeri Denpasar nomor 300/PID.B/2015/PN.DPS tanggal 04 Agustus 2015 = Responsibility of notary as the land deed officer upon client s misused trust related to the embezzlement of BPHTB Denpasar district court verdict number 300/PID.B/2015/PN.DPS

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Abstrak

Pembayaran pajak BPHTB merupakan self-assesment yaitu suatu sistem perpajakan dimana inisiatif untuk memenuhi kewajiban pembayaran pajak berada di tangan wajib pajak. Dalam prakteknya, kebanyakan klien meminta bantuan Notaris/PPAT untuk membayarkan pajak BPHTB tersebut. Namun masalah muncul ketika Notaris/PPAT tidak jujur dalam melaksanakan jabatannya dan melanggar kode etik.

Tesis ini membahas mengenai tanggung jawab Notaris/PPAT dalam penggelapan BPHTB yang dilakukan olehnya dan sanksi yang dapat dikenakan kepada Notaris/PPAT dikaitkan dengan studi kasus yang secara riil terjadi di masyarakat. Penelitian ini menggunakan metode yuridis normatif.

Hasil penelitian menunjukkan bahwa Notaris/PPAT dapat dikenakan tanggung jawab secara hukum terhadap penggelapan BPHTB dilihat dari sudut pandang Kitab Undang-undang Hukum Pidana, Kitab Undang-undang Hukum Perdata, Undang-undang Jabatan Notaris dan Kode Etik sehingga sanksi yang dapat dikenakan berupa sanksi pidana, sanksi perdata dan sanksi administratif.

.....The payment of BPHTB is a self assesment system where the initiative to fulfill the obligation of tax payment is in the hands of tax payers. In reality, most clients often ask for the help of Notary PPAT in paying their BPHTB. But the problem arises when a Notary PPAT is dishonest while carrying out his duty as a trusted profession and violates the code of ethics.

This thesis discussed about Notary PPAT's liability in terms of embezzling BPHTB which was committed by himself and the sanctions that can be imposed on him.

This research conducted using juridical normative and the result revealed that Notary PPAT could be imposed with legal responsibility against BPHTB embezzlement perceived from Criminal Code, Civil Code, Notary Position Act, and Notary PPAT Code of Ethic point of view. Therefore, criminal sanction, civil sanction as well as administrative sanction are the sanctions which could be imposed against them.