

## Legis Ratio of Tax Imposition to the Transfer of Land Rights through Instruction

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### Abstract

*Inheritance is a legal event that occurs when a person dies. Inheritance is the process of transferring inheritance from the deceased heir to heirs who are related by blood and marriage to the heir. When a person dies, this creates a legal consequence, namely how the management and continuation of rights and obligations as a result of a legal event due to the death of a person is regulated by inheritance law. Assets obtained from inheritance receipts are one form of additional economic capacity that can be received by a person as regulated in Law Number 36 Year 2008. Problem formulation 1) What is the basis for imposing Tax on heirs to the object of inheritance? 2). Does the imposition of taxes on heirs meet the principles of justice? The methodology used is normative juridical, with a statutory approach, a conceptual approach, and. historical approach. Conclusion That the taxation legis ratio using this approach is a fundamental basis on a philosophical basis which justifies the state to collect taxes as enforceable in the sense of having authority with coercive power. Taxes have become the backbone of a very dominant development wheel. Whereas the imposition of tax on the heirs on the object of inheritance does not meet the principles of justice and benefit to the heirs, because the heirs are subject to BPHTB twice. Suggestion The government should review the products of legislation related to the imposition of taxes with legal considerations that meet the legal objectives of the purpose of imposing taxes on the community. Especially the regulation regarding the determination of NPOPTKP for objects obtained from inheritance in order to take into account the economy of the community because the income level of the community is different.*

### Keywords

legis ratio; tax; inheritance



## I. Introduction

The purpose of the Indonesian state based on the Preamble to the 1945 Constitution is to protect the entire Indonesian nation and the entire homeland of Indonesia and to promote public welfare, educate the nation's life, and participate in implementing world order based on independence, eternal peace and social justice. To promote welfare, sustainable development is carried out which is regulated in the Law (formerly the State Budget is now called the National Development Program/Propenas). In development, very large funding is needed, the source is taken from the tax sector.

Currently, taxes are the main source of funds for development because most of the revenue sources in the State Revenue and Expenditure Budget (APBN) come from taxes. Taxes have become the backbone of a very dominant development wheel. It is undeniable, that taxpayers have become contributors to development for the sake of the existence of

the state. Meanwhile, the Fiskus as the apparatus in charge of collecting taxes has also contributed a lot in the process of collecting development funds.

Based on Article 1 paragraph (1) of Law no. 28 of 2007 concerning the Third Amendment to Law no. 6 of 1983 concerning General Provisions and Tax Procedures (hereinafter referred to as the KUP Law), states that:

"Taxes are mandatory contributions to the state owed by individuals or entities that are coercive in nature based on the law without receiving direct compensation and are used for the purposes of the state for the greatest prosperity of the people."

The object of income tax is any additional economic capability received or obtained by the taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned, in whatever name and form. Article 1 paragraph (2) of the KUP Law states that the taxpayer is an individual or entity, while Article 2 paragraph (1) of the Income Tax Law states that the tax subject is an inheritance that has not been divided as a unit, replacing the entitled one.

The existence of a conflict of norms between the two rules, where the inheritance is not an individual or entity, then it should not be called a tax subject, besides the intention of replacing the entitled can lead to polemics, because if it has not been divided, of course there is no clarity about the party who should be entitled to it. pay the tax. Norm conflicts also occur in Article 4 paragraph (1) of the Income Tax Law, adhering to the principle that taxes will be imposed on any additional economic capacity received or obtained by the taxpayer. The provisions of Article 4 paragraph (3) letter b of the Income Tax Law which stipulates that inheritance is not a tax object. Inheritance in question includes all types of property, both movable and immovable property.

However, from observations at the tax office, many people complain that they get a tax bill from the related tax office that taxes have not been paid because of the increase in assets obtained from inheritance. This has become an interesting debate because according to the tax officer, when the property has not been inherited, it has never been reported to the tax office, even the taxpayer who gave the inheritance was not registered at the tax office. So the heirs must first pay the tax debt on assets that have not been previously reported.

In any process of transfer or transfer of Rights to Land and/or buildings by individuals or entities relating to income received from the transaction of transfer of assets, it is the object of Income Tax (PPh) Article 4 paragraph (2) of Law Number 7 of 1983 which is final. . Thus, all activities that cause the transfer of land and/or building rights from one party to another will be subject to tax based on the provisions in Article 4 Paragraph (2) of Law Number 7 of 1983 concerning income tax as amended several times, the latest by Law No. 36 of 2008 (PPh Law).

Based on the description of the background of the problem above, the problem to be studied is formulated as follows:

1. What is the tax base for heirs who get additional income from assets obtained from inheritance based on tax provisions?
2. Is the imposition of taxes on the heirs in accordance with the legal objectives as certainty, justice, and benefit?

### III. Review of Literature

#### 2.1 Legal Certainty and Tax Imposition Authority

As Radburch thinks that regarding legal certainty, there are 4 (four) things about the meaning of legal certainty, namely: First, that law is positive, namely legislation. Second, that the law is based on facts or the established law is certain. Third, that the facts (facts) must be formulated in a clear way so as to avoid mistakes in meaning, besides being easy to implement, and fourth, positive law should not be easily changed (Fence M. Wantu, 2011).

Meanwhile, based on the flow of positivism, the purpose of law is solely to create legal certainty, so that legal functions can run and are able to maintain order. Legal certainty is an absolute requirement of every rule, the issue of justice and the usefulness of the law is not the main reason for the purpose of the law, but the most important thing is the existence of a legal certainty.

The basis of authority according to the principle of legality is the principle of the rule of law, so that all actions are determined by law. The principle of legality, which is the principle of the rule of law, is often formulated by *Hetbeginsel van wetmatigheid van bestuur*, namely the principle of the validity of government. The authority obtained by a position has its origin. In Administrative Law authority can be obtained by attribution, delegation or mandate. Attribution is the granting of new authority to a position based on statutory regulations or legal rules. Delegation of authority is a transfer/transfer that exists based on a statutory regulation. Meanwhile, regarding the mandate, it is not actually a transfer or transfer of authority but because the competent person is unable to do so (Habib Adjie, 2008).

One of the tax objects that can be withdrawn by the region is the BPHTB as normalized in Article 2 paragraph (2) letter k, Article 180 number 6, and Article 182 number 2, so that the regulation of the formulation of the imposition and amount of BPHTB becomes the authority of the region, be it a Regency or City. which must be embodied in legal products.

#### 2.2. Justice and Tax Benefits

The scale of justice varies greatly from place to place, each scale is defined and fully determined by the community in accordance with the public order of the community (M. Agus Santoso, 2014). In Indonesia, justice is described in Pancasila as the basis of the state, namely social justice for all Indonesian people. The five precepts contain values that are the goal in living together. The justice is based on and imbued with the essence of human justice, namely justice in the relationship between humans and themselves, humans with other humans, humans with society, nation and state, and human relationships with God.

Law is very closely related to justice, there is even an opinion that law must be combined with justice, so that it really means as law, because the purpose of law is to achieve a sense of justice in society. A legal and judicial system cannot be formed without paying attention to justice, because justice includes the essential understanding of a legal and judicial system, therefore it must be guided by certain general principles.

Based on that orientation, the contents of the law are provisions regarding the regulation of the creation of state welfare (Lili Rasjidi and I.B Wyasa Putra, 2003). Benefit Theory is in line with the benefits of imposing progressive taxes on the transfer of land rights to the increase in regional original income obtained from the existence of Regional Taxes. As it is known that where local taxes provide very large contributions or benefits for the region, such as: Improving economic capacity In order for the regional economy to continue, sources of income such as taxes are needed. The results of the tax levy are used

to achieve the economic goals and targets desired by the local government local. If this goal can be realized, it can directly reduce the problems that exist in the region. Local taxes are also useful for community economic development. As well as various benefits of local taxes, namely as local revenue savings/regional treasuries, for regional development, increasing income distribution through local taxes which are used to create new jobs.

### **2.3. Concept of Inheritance and Transfer of Land Rights**

Inheritance is a legal act in which the rights and obligations regarding a person's wealth at the time of his death will be transferred to the living person (R. Wirjono Prodjodikoro, 2001). Transfer of Land Rights Land rights are rights that can be transferred over a piece of land from the owner to another party (Hatta Isnaini Wahyu Utomo and Hendry Dwicahyo Wanda, 2017). The definition of land rights is the right to use the land only, while other objects in the land such as mineral materials, oil and others are not included. The latter is specifically regulated in several other laws and regulations, namely the law on the main provisions of mining (Ali Ahcmad Chomzah, 2012).

Transfer of ownership rights to land Article 37 paragraph (1) Government Regulation Number 24 of 1997 stipulates that: (1) Transfer of land rights and ownership rights to apartment units through buying and selling, exchanging, grants, income in the company and legal acts of transfer other rights, except the transfer of rights through auction can only be registered if it is proven by a deed made by the authorized PPAT according to the provisions of the applicable laws and regulations.

Where the registration of land rights is according to the provisions of Article 19 paragraph (1) of the UUPA which is strong evidence regarding the abolition of property rights and the legality of the transfer of the land. The transfer of land rights can be transferred and transferred, in the sense of transferring land rights due to inheritance, while the transfers are in the form of buying and selling, exchanging, grants, and testaments.

### **2.4. Tax Concept**

Taxes have a very important role in the life of the state, especially in the implementation of development because taxes are a source of state income to finance all expenditures including state development expenditures. Without taxes, development will not run smoothly because the amount of financing required cannot be covered by loans and foreign aid. The definition of function in the tax function is the main benefit of tax collection itself. The tax function is divided into two, namely the budgetary function and the regular-end function (Mardiasmo, 2016).

Tax according to Siti Official is an obligation to surrender part of the wealth of the State treasury due to a situation, event and action that gives a certain position, but not as a punishment, according to the regulations set by the government and can be forced, but there is no direct reciprocal service from the State. to maintain the general welfare (Siti Official, 2012).

### **2.5 The Concept of Customs on Acquisition of Land and Building Rights**

The Fee for the Acquisition of Land and Building Rights (hereinafter referred to as BPHTB) is a new tax levied by local governments, especially district/city governments in Indonesia. The application of BPHTB as a local tax is regulated in the PDRD Law (Satria Braja Harianja, 2019). The preparation of Regional Regulations related to BPHTB certainly needs to take into account the regulations regarding the implementation of BPHTB levies, which have come into force in the State Tax Administration, and have been adapted to actual needs and objective conditions as the competent authority in the autonomous region.

The legal basis for transferring the BPHTB levy is based on the UUPDRD regulations in the form of an explanation of the regulations for collecting regional taxes and regional levies, the Joint Regulation of the Minister of Finance and the Minister of Home Affairs Number 186/PMK. 07/2010 and No. 53/2010 concerning the Stages of Preparation for the Transfer of Duties on the Acquisition of Land Rights and the Minister of Finance Regulation concerning Institutions or Representatives No. 147 / PMK.07 / 2010 (Annisa Fitriani and Benny Prawiranegara, 2018).

With the ownership of the land and buildings, it is natural for them to hand over part of the economic results produced to the State by paying taxes. The tax in question is the Land and Building Rights Acquisition Fee (BPHTB). A brief history of the legal basis of BPHTB before the issuance of Law Number 21 of 1997 concerning Customs for Acquisition of Rights to Land and Buildings (before it became a local tax), there was a tax collection under the name of Transfer of Names which was regulated in the 1924 Staatsblaad Customs Transfer of Names ordinance Number 291 ( Heru Suprayitno, 2011).

Fee for the acquisition of land and building rights (BPHTB), is a tax imposed on the acquisition of land and building rights (Mardiasmo, 2001). This transfer fee is levied on every agreement on the transfer of rights to fixed assets in the territory of Indonesia, including the transfer of assets due to a testamentary grant. The main philosophy that underlies the tax is the participation of the community in development and improving the welfare and prosperity of the people through increasing state revenues by imposing taxes (Sulastyawati, D, 2020).

Taxes are people's contributions to the state treasury based on the law (can be forced) without receiving reciprocal services (counter achievements), which can be directly shown and which are used to finance public uses (Rochmat Soemitro, 2007). The government has issued a new regulation related to income tax on the transfer of land and/or building rights through government regulation Number 34 of 2016 concerning Income Tax on income from the transfer of land and/or building rights, and binding sale and purchase agreements on land and/or buildings. along with the changes.

The transfer or transfer of rights is a legal act that aims to transfer rights from one party to another. then the transfer of a right indicates the existence of a deliberate legal act carried out by one party with the intention of transferring his property rights to another person, thus the transfer of property rights is known or desired by the party making the agreement on the transfer of land rights (Effendi Warin, 2004).

Ratio legis is legal thought according to common sense, reason / reason which is the reason or purpose of the birth of legal regulations. Based on this understanding, in relation to a law, it must also be understood that the ratio legis is almost the same as the understanding of the nature of law, which is the essence or basis of the law (Samsul Wahidin, 2004). In an effort to find out the ratio legis (rational reasoning) the formation of a law can be known by reading academic texts that have previously been prepared.

### **III. Research Method**

The methodology used in this research is normative juridical which is carried out by analyzing various formal legal regulations that contain theoretical concepts and are associated with the issues discussed. The problem approach used in a legal study has the function of looking for various aspects that are being studied to solve problems in the legal issues discussed. A statute-approach approach, a conceptual approach, and a historical approach are used to assist the study of this research.



## **IV. Result and Discussion**

### **4.1 Basis of Tax Imposition for Heirs Who Get Additional Income from Assets Obtained from Inheritance**

Indonesia which has the principle of the rule of law and is based on Pancasila and the 1945 Constitution, then all forms of action taken by the government and society must be based on applicable legal norms (Laurensius Arliman, 2019). Law is a guide to life that contains commands and prohibitions that aim to regulate society. So that the law should be obeyed by all members of the community without exception and if there is a violation there will be sanctions that are firm and real.

Tax is a mandatory contribution for the state payable according to regulations by a taxpayer (WP), who can be directly appointed who does not get achievements that are used to finance general expenditures to run the government. The Indonesian government institution tasked with collecting tax revenues as well as carrying out tax administration functions is the Directorate General of Taxes (DGT). Tax law is a type of law that applies in Indonesia and as a guide for the implementation of taxation for citizens which aims to carry out rapid development in national life that needs to be continued with the support and all potential of the community.

Article 23A of the 1945 Constitution states that "taxes and other levies that are coercive for the purposes of the state are regulated by law," therefore Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Taxes was born. based on considerations in the context of efforts to secure increasing state revenues, realize a tax system that is neutral, simple, stable, provides more justice, and can create legal certainty and transparency, it is necessary to amend Law Number 7 of 1983 concerning Income Tax as referred to in paragraph (1). has been amended several times, most recently by Law Number 17 of 2000 concerning the Third Amendment to Law Number 7 of 1983 concerning Income Tax.

Furthermore, in the regulation regarding the tax as a source of state income which has a major impact in providing a budget for state expenditures in an effort to improve national development from all aspects (Andrian Sutedi, 2014). Based on this norm, in the preparation of laws and regulations, especially taxes, the legislators must meet the following elements:

- a. The smooth collection of taxes carried out by the state based on the law must be guaranteed;
- b. Legal guarantee for taxpayers not to be treated in general;
- c. Legal guarantees will maintain confidentiality for taxpayers.

It is on this basis that Indonesian citizens are expected to be obedient to paying taxes in any form. So that at the level of implementation of tax collection it does not interfere with the economy, both production, trade and service activities.

So that the ratio legis forming tax laws cannot be separated from the source or income, basically a State that adheres to the source principle at the time of taxation is based on an income received or earned by an individual or entity only if the income to be subject to tax is obtained or received by the individual. the individual or entity concerned from sources located in that country. In this principle, it does not matter who and what the status of the person or entity who earns the income is because the basis for the imposition of taxes is the tax object arising or originating from that country.

Legal considerations on the imposition of taxes for citizens as considered in Law Number 7 of 2021 concerning Harmonization of Tax Regulations which states:

1. that in order to realize a just, prosperous and prosperous Indonesian society based on Pancasila and the 1945 Constitution of the Republic of Indonesia which upholds the rights and obligations of Indonesian citizens and residents, it is necessary to place taxation as one of the embodiments of state obligations in an effort to increase welfare, justice, and social development;
2. whereas in order to increase sustainable economic growth and support the acceleration of economic recovery, a fiscal consolidation strategy is needed that focuses on improving budget deficits and increasing tax ratios, which are carried out among others through the implementation of policies to increase tax revenue performance, reform of tax administration, increase the tax base, the creation of a taxation system that prioritizes the principles of justice and legal certainty, as well as increasing the voluntary compliance of taxpayers;

Philosophically, the imposition of taxes is an effort by the state to increase sustainable economic growth and support the acceleration of the nation's economic recovery which aims to improve the welfare of people's lives on the basis of justice in order to improve social development.

Affirmation of the imposition of tax on income from the transfer of land rights which is then confirmed in Article 1 paragraph 2 which is normalized as follows:

Income from the transfer of rights to land and/or buildings as referred to in paragraph (1) letter a is income received or earned by the party transferring rights to land and/or buildings through sale, exchange, relinquishment of rights, transfer of rights, auction, grant, inheritance, or other means agreed between the parties

So the pressure point that becomes the basis is the status of the object, namely whether the object to be taxed originates from that country or not. The status of the person or entity that earns or receives income is not so important. Taxes will be imposed on income earned anywhere, while on the source principle, income that can be taxed is only limited to income derived from sources in the country concerned.

One type of tax that is a potential source of tax that should be explored in accordance with the current economic situation and condition as well as the development of the nation is the type of Customs Tax on the Acquisition of Land and Building Rights and PBBP2 (Marihot Pahala Siahaan, 2003). Regarding BPHTB, this is a tax that was originally levied by the Central Government, but with the renewal of the regional autonomy policy, the collection and designation of BPHTB was transferred from the Central Government to the Regional Government.

After the transfer of BPHTB taxes from central taxes to regional taxes, Law Number 28 of 2009 concerning Regional Taxes and Levies (hereinafter abbreviated as PDRD Law) was issued. The BPHTB tax, which has now been converted into a regional tax, obliges the regional government to make a regional regulation that specifically regulates the imposition of the BPHTB tax. Therefore, in tax collection, the principle of revenue productivity must always be adhered to. Efforts to extensify and intensify the national tax system as well as enforcement of law enforcement will be meaningless if the results obtained are inadequate, as Mansury's opinion is as follows:

Why collect taxes if the revenue generated is not sufficient. Why bother trying to think that the taxes collected are fair and the taxes collected do not hinder people's activities in the economic field. Tax collection should be based on four principles, namely equity, certainty, convenience and economy (Haula Rosdiana, 2014). In the principle of "equility" it is not allowed for a country to discriminate among fellow taxpayers. Under the same circumstances, taxpayers must be subject to the same tax. So that taxpayers only pay taxes according to their respective abilities.

#### **4.2. The imposition of taxes on the heirs is in accordance with the purpose of the law as certainty, justice and benefit**

Law is all the rules that guide the behavior of everyone in the relationship of living in society or the state accompanied by strict sanctions if violated. The rule of law covers from the highest level, namely the constitution to the lowest level, namely regional regulations (perda) at the district/city level, which become the reference/guideline for everyone's behavior. Behavior includes doing or not doing, intentionally or unintentionally. People include private individuals and legal entities. Community life includes living in the family unit, group, organization, and state. Strict sanctions include administrative penalties, criminal penalties, or compensation.

Legal protection and certainty must be given in a balanced way to the entire community, because public order is the goal of the creation of the law itself (Sudikno Mertokusumo, 2008). The law not only regulates the relationship that occurs between humans and other humans but also regulates the relationship between humans who have died and the assets that have been left behind, which in this case is regulated in inheritance law.

The principle of certainty on inheritance tax based on the tax law is aimed at providing legal certainty, while the notion of legal certainty means that the provisions of the law must not give doubt. Legislation must be applied consistently to the same situation continuously, so that the law must be drafted in such a way and thus will not provide an opportunity for anyone to give an interpretation other than that desired by the legislator.

Tax collection must meet the principle of certainty in a regulation issued by the government, to fulfill the provisions of this principle in our country carried out based on law, thus to provide legal certainty in tax collection in our country has been guaranteed in the constitutional provisions, which are contained in Article 23 letter a of the 1945 Constitution. The government is not justified in making a provision to collect/collect taxes from the people with regulations that are lower than the law. To fulfill the provisions of the principle of legal certainty in tax collection, we need to pay attention to certainty in several matters:

- a. must be certain, who should be taxed;
- b. must be certain, what is the basis for imposing taxes on tax subjects;
- c. must be certain, how much must be paid based on the provisions of the tax rate;
- d. must be certain, how the amount of tax owed must be paid.

The legal provisions in the tax on inheritance are considered to still do not meet the element of legal certainty, because there are still several different interpretations of the law, especially income tax. In its own implementation, the tax officer is also still not clear about the tax obtained on inheritance.

In this tax on inheritance, one of the legal objectives as certainty is not fulfilled because the rules conflict with each other, even the implementation is very disturbing to the community. The number of perceptions in the community reduces the level of taxpayer compliance which makes the level of public confidence in law enforcement decrease, due to the absence of legal certainty.

Not all income is the object of Income Tax. There are some incomes by the Income Tax Law are excluded as objects of Income Tax. Article 4 paragraph (3) of the Income Tax Law details the types of income that are excluded as objects of Income Tax. Fixed as income, but not backed up and taken into account with other income. And still must be reported in the Annual Income Tax Return.

The inheritance received by the heirs is not income for the heirs. But if the inherited property generates income, it is certainly an object of income tax. Inheritance is excluded as an object of income tax based on Article 4 paragraph (3) letter b of the Income Tax Law. However, in its application, for assets in the form of land and/or buildings there are



conditions for inheritance. The Director General of Taxes stipulates that inherited assets must be reported in the Annual Tax Return before being distributed.

Circular Letter number SE-20/PJ/2015 concerning the Granting of Income Tax Free Certificate on Income From the Transfer of Rights to Land and/or Buildings Due to Inheritance stipulates: SKB PPh on income from the transfer of rights to land and/or buildings is only given if the land and/or building which is the object of inheritance has been reported in the Annual Income Tax Return of the heir, unless the heir has income below Non-Taxable Income.

The SKB PPh document is required if the land and/or building will be transferred to the heirs. The transfer from heir to heir is excluded as an object of income tax. But if the land is then sold by the heirs to other people, of course income tax is payable. Article 4 paragraph (3) letter c of the Income Tax Law stipulates that assets including cash deposits received by the entity as referred to in Article 2 paragraph (1) letter b as a substitute for shares or as a substitute for capital participation are excluded from the tax object.

However, the imposition of taxes on inheritance does not provide benefits for the heirs, it becomes a burden that must be borne by the heirs. Article 4 paragraph 3 letter b of the Income Tax Law gives rise to many different interpretations, because assets arising from inheritance should not be taxed. Taxes arising from assets obtained from inheritance cannot be referred to as debts to the state, because at the time the property becomes the property of the testator, it is not or has never been billed by the state. The purpose of the law as benefits that should provide happiness for the heirs cannot be achieved, meaning that the state has not provided benefits for the heirs.

## V. Conclusion

That the ratio legis imposition of taxes using this approach is a fundamental basis on a philosophical basis which justifies the state to collect taxes as enforceable in the sense of having authority with coercive power. Taxes have become the backbone of a very dominant development wheel. Based on Article 1 paragraph (1) of Law no. 28 of 2007 concerning General Provisions and Tax Procedures. The transfer of rights based on the inheritance becomes one of the potential sources of tax that should be explored according to the economic situation and condition as well as the development of national development. Although sometimes it causes injustice in the collection, because it only means that there is an increase in economic value, it adds to the burden on the heirs. Because when the event of death occurs when the heir receives an object that is still in the name of the heir, it is already subject to BPHTB and when the heirs carry out the process of transferring land rights the heirs are burdened to pay BPHTB and PPh, this shows that the imposition of taxes still does not meet the value of justice. certainty and usefulness.

Whereas Article 2 paragraph (1) letter a regulates that inheritance that has not been divided is a tax subject, while Article 4 paragraph (3) letter b regulates that inheritance is not a tax object. Heirs who receive additional income from inheritance are excluded from the obligation to pay PPh on income from the transfer of rights to land and/or buildings which are granted with the issuance of SKB PPh, SKB PPh is given if the land and/or buildings that are the object of inheritance have been reported in the Annual Income Tax Return. the heir, unless the heir has income below the Non-Taxable Income (PTKP) who transfers land and/or building rights with the gross amount of the transfer not in accordance with PP No.71 of 2008 and SE20/PJ/2015. There are no rules governing the imposition of taxes on inheritance other than land and/or buildings or there is a legal vacuum. Meanwhile, the imposition of taxes on the heirs does not provide benefits for the heirs.

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