

Tax Law Perspective On Tax Collection On BPHTB Unpaid By Taxpayer In Medan

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Abstract Tax is the country's biggest revenue source so that it plays a vital role in a country. Tax arrears in Indonesia are significant that they require law enforcement by fiscal authorities in collecting tax. The research problems are how the legal certainty is fulfilled in the provisions of collecting system of BPHTB (Duty on Land and Building Right Acquisition) in Medan, how the fiscal authorities and tax collecting for BPHTB that is underpaid by taxpayers. This study uses data sources consisting of: Primary legal materials are legal materials that have the highest level of legal force and become the main basis for analyzing this research. The legal materials can be in the form of the 1945 Constitution, the Law on General Provisions and Tax Procedures, the Law on Regional Taxes and Regional Levies, the Law on Collecting Taxes with Forced Letters, Government Regulation Number 91 of 2010. Secondary legal materials are materials that have a close relationship with primary legal materials, such as research results, seminar results, scientific papers, documents and books related to research. Tertiary legal materials are materials that provide primary legal information and secondary legal materials such as legal dictionaries, articles, magazines, tabloids, newspapers, and studies of all documents related to research. This is a prescriptive normative juridical research. It puts priority to primary legal materials such as the regulations related to tax laws.

Keywords — Duty on Land and Building Right Acquisition, Tax Collection, Underpayment, Regency/ Municipal Tax.

I. INTRODUCTION

Taxpayers calculate their own BPHTB tax objects according to the tax base that has been determined by tax provisions and then pay the BPHTB themselves with a Regional Tax Payment Letter (SSPD). This procedure is a self-assessment system calculation system (Purwanto, 2004). This BPHTB collection system is regulated in Law Number 28 of 2009 Article 98 in conjunction with Government Regulation Number 91 of 2010. Based on the self-assessment system adopted, the deposit made by the taxpayer for the transfer of land rights is calculated and deposited by the taxpayer himself. However, several districts/cities issued district/city regulations regarding BPHTB verification. One of the regent/mayor regulations is the Medan Mayor Regulation Number 24 of 2011 that in calculating the BPHTB before making a deposit, the tax authorities will conduct SSPD research to check the validity of the object being transferred. The results of the research carried out by the tax authorities are stated in the approval of the results of the research and include a signature and official stamp on the SSPD form that has been filled out by the taxpayer.

The amount of the outstanding BPHTB listed in the SSPD form which has included the tax authorities' approval of the research results is used as the basis for paying the BPHTB (Walikota, 2011)

This shows that the BPHTB uses the official assessment system so that it contradicts the self-assessment system. In a self-assessment system that has given trust to taxpayers, it is necessary to have a supervisory, guidance and law enforcement function from the tax authorities. This function is carried out to create justice and balance between taxpayers and tax authorities. Fiskus is given the authority to enforce the law on taxes owed and tax arrears from taxpayers. Taxes in the case of BPHTB can be collected by the tax authorities using SPTPD, SKPDKB, and/or SKPDKBT (Undang-Undang, 2009f)

Transactions carried out by both parties who are taxpayers are possible for non-compliance in the recognition of the transfer of land rights, causing a difference from the value that has been deposited to the state. This is a potential underpayment of BPHTB in the self-assessment system. Underpayment can be proven through a tax audit. Tax audit is defined as a series of activities to seek, collect and manage data and/or other information in the context of supervising compliance with tax obligations under the provisions of tax laws and regulations. (Priantara, 2000)

The difference from this amount is a tax payable that can be collected by the competent authority to do so. Tax collection can be done using tax assessments which are legal products that arise from the examination or research of the tax authorities.

In determining the tax based for the calculation of BPHTB, taxpayers are often manipulated to minimize BPHTB payments in land rights transfer transactions. The tax authorities find it difficult to determine the exact tax based in a land rights transaction because there is no benchmark in a transaction so they only use fair value to assess whether a transaction is fair or unfair.

This causes a shortage of BPHTB payments that can be billed using legal products. It is rare that there is a billing that may not even be billed with legal products. This happens because the determination of tax based is difficult to prove (Cahaya, 2013)

BPHTB research has been carried out by the tax authorities before the SSPD payment but there are still gaps that cause underpayments. This shows that with the official assessment system or calculations from the tax authorities, it should have been declared correct and there is no difference in tax debt that needs to be tax audited. The Fiskus who carried out the checking did not issue a legal product that could state that the BPHTB that had been deposited by the taxpayer was correct and guaranteed legal certainty for the Fiscal's actions.

Based on the phenomena described above, it is necessary to conduct this research on the problems that arise in the collection of taxes on underpaid BPHTB. This research was conducted normatively and has a conflict in the statutory provisions.

Based on the background described above, the researcher formulates the problem and seeks a solution to the problem. Researchers classify problems in questions as follows:

1. How is the fulfillment of the principle of legal certainty in the provisions on the BPHTB assessment system in Medan?
2. What is the authority of the tax authorities in imposing BPHTB that is underpaid by taxpayers in Medan?
3. How is the tax collection for the underpaid BPHTB by the taxpayer in Medan?

II.METHOD

This type of research is a normative juridical research and is descriptive analysis. Normative juridical research has the understanding that legal research is guided by legal norms.(Mahfud, 2014)

Normative juridical research emphasizes secondary data sources in the form of regulations and legal theories, as well as tracing the legal values that exist in society. In addition, there are still legal principles and legal doctrines that can be studied in analyzing this research. The secondary data used can be in the form of:

Primary legal materials are legal materials that have the highest level of legal force and become the main basis for analyzing this research. The legal materials can be in the form of:

- a. 1945 Constitution
- b. Law on General Provisions and Tax Procedures
- c. Law on Regional Taxes and Levies
- d. Law on Collection of Taxes By Coercion
- e. Government Regulation Number 91 of 2010

Secondary legal materials are materials that have a close relationship with primary legal materials, such as research results, seminar results, scientific papers, documents and books related to research.

Tertiary legal materials are materials that provide primary legal information and secondary legal materials such as legal dictionaries, articles, magazines, tabloids, newspapers, and studies of all documents related to research.

III.RESULT AND DISCUSSION

Legal Certainty in the BPHTB Assessment System in Medan

In general, the tax provisions in Indonesia adhere to the Self Assessment System. The local tax collection system refers to Law Number 28 of 2009 (Undang-Undang, 2009a) that every Taxpayer is obliged to pay Taxes owed based on a tax assessment letter (Official Assessment System) or paid by the Taxpayer himself (Self Assessment System) based on tax laws and regulations, namely regulated by Government Regulation. The PDRD Law does not directly and clearly state that the BPHTB collection system is a Self Assessment System collection system, but based on Article 98 of the PDRD Law, it has confirmed that the collection system is regulated in Government Regulation No. 91 of 2010. Based on the provisions of the BPHTB regulated in the Regional Regulation of Medan City Number 1 of 2011(Undang-Undang, 2011c) concerning Customs for Acquisition of Rights on Land and Buildings that further provisions on the system and procedure for collecting BPHTB are further regulated in the Mayor of Medan Regulation Number 24 of 2011.

Payment of BPHTB can be illustrated by a sale and purchase transaction of land and/or buildings. This sale and purchase transaction of land and/or buildings occurs starting from the agreement of both parties between the seller and the buyer. Both parties have agreed to carry out a sale and purchase of land and/or building objects with the terms of prices and so on which have been agreed by both parties. These two parties to carry out the agreement on the transfer of rights to this land and/or building require an authentic deed known as the Sale and Purchase Deed (AJB). The deed can be made by a PPAT (Land Deed Making Officer).

AJB is a document that proves the transfer of land rights from the owner as the seller to the buyer as the new owner. In principle, the sale and purchase of land is clear and cash, i.e. both parties carry out a sale and purchase transaction with a payment that has been paid in full before the PPAT. AJB can be signed by both parties if a clean check has been made and the taxes have been paid. The tax consists of PPh and BPHTB. PPh is charged to the seller and BPHTB is charged to the buyer.

BPHTB must be paid in advance using the BPHTB Regional Tax Payment Letter. The making of the BPHTB SSPD is filed in according to the BPHTB calculation for the value of the sale and purchase transactions carried out. After the BPHTB SSPD is created, this SSPD must first be verified at the office defense by the competent authority. The research by the official will be stated in the form of an official stamp and signature on the SSPD form which indicates that the research has been carried out. On this basis, taxpayers can make BPHTB payments.

The field practice that occurred in Medan to make payments for this BPHTB must go through a research process by the authorized official at the land office to get its approval. The signature and official stamp are a sign that research has been carried out and BPHTB can be deposited so that the AJB can be made (Cahaya, 2013)

Problems in determining Tax Based occur when both parties who make transactions come to PPAT to make AJB. This does not rule out the possibility that in the research process carried out by the tax authorities there may be understated and overstated in the determination of Tax Based in the calculation of BPHTB. Understated is the determination of a value below the actual value and vice versa overstated is a determination of the value above the actual value. The principle of BPHTB tax collection which is self-assessment system has been disrupted by the research process described above.

Tax law certainty is collected in this study to analyze this research using positive tax law in Indonesia. The positive law of BPHTB taxation from the law and the *lex specialis* can be in the form of:

1. The 1945 Constitution (UUD 1945)

To carry out tax collection from the people, binding regulations are needed as stated in Article 23A of the 1945 Constitution that "taxes and other levies that are coercive for the purposes of the state are regulated by law. (Undang-Undang Dasar, 1945) through this article, regulations are needed to carry out tax collection for the people. The regulations contained must include formal and material laws in a firm and clear manner so as to realize legal certainty in them.

2. Law (UU)

Based on Law Number 16 Year 2009 (Undang-Undang, 2009b) that the system, mechanism, and procedure for the implementation of tax rights and obligations adhere to a self-assessment system. In general, all tax provisions in Indonesia adhere to the Self Assessment System. The local tax collection system refers to Law Number 28 of 2009 (Undang-Undang, 2009a) that every Taxpayer is obliged to pay the Tax payable based on the tax assessment letter or paid by the Taxpayer himself based on the taxation laws and regulations. This shows that the regional collection system still adheres to the Self Assessment System.

3. Government Regulation (PP)

Based on Article 98 of Law Number 28 of 2009, the collection of BPHTB is further regulated in Government Regulation Number 91 of 2010 (Undang-Undang, 2010) that the type of Tax on Acquisition of Rights on Land and Buildings is paid by the Taxpayer himself. This shows the affirmation of the Self Assessment System in the collection of BPHTB

4. Regional Regulation (PerDa)

Based on the above provisions, (Undang-Undang, 2011b) the provisions of BPHTB are further regulated in the Medan City Regional Regulation Number 1 of 2011 (Undang-Undang, 2011c) that further provisions on the system and procedure for collecting BPHTB are in the Medan Mayor Regulation Number 24 of 2011.

5. Mayor Regulation (PerWal)

Regulation of the Mayor of Medan Number 24 of 2011 (Undang-Undang, 2011a) that the System and Procedure of the Regional Tax Payment Letter of BPHTB (SSPD BPHTB) is a verification procedure carried out by the SKPKD on the truth and completeness of the SSPD BPHTB and its supporting documents.



The research includes checking the correctness of the information contained in the SSPD BPHTB and the completeness of supporting documents for the SSPD BPHTB. If necessary, research is accompanied by field inspections (Walikota, 2011)

This Perwal has disrupted the Self Assessment System's tax collection system and this Perwal is not governed by a higher regulation. So that this Perwal has no binding legal force and its existence is not recognized and this Perwal is in conflict with the above regulations.

Thus, it can be said that the tax authorities participate in the determination or assessment of the BPHTB. Participating from this tax office gave a response that this tax collection system tends to the Official Assessment System. However, in the Official Assessment System collection system, there is also no role for the Taxpayer in depositing and reporting BPHTB.

This Self Assessment System has similarities in the provisions of the BPHTB in its application. At first, the Taxpayer carried out the assessment and assessment from the BPHTB and then research was carried out by the tax authorities. In the end, it is the tax authorities who determine the BPHTB, not the taxpayers themselves. In this study, the tax authorities did not issue a tax assessment which is a legal product that has binding legal force, but only a signature and official stamp indicating that research has been carried out.

This research from the tax authorities does not bring up legal products in collecting taxes on the BPHTB. So that there is no legal guarantee that the BPTHB has carried out a research on the truth of the information which can be accompanied by research into the field. The truth of the information carried out by a Notary / PPAT(Undang-Undang, 2009g)

A Notary / PPAT who is able to check the correctness of transactions from the Taxpayer himself but in the provisions of BPTHB is not required to examine the truth of the BPHTB accompanied by sanctions against the Notary / PPAT so that the Notary / PPAT only completes the obligation to submit proof of payment of the BPHTB.

Based on the provisions of Article 98 of Law Number 28 of 2009 it is stated that the tax collection system is regulated in Government Regulation Number 91 of 2010 that the Collection System (assessment system). The Land and Building Rights Acquisition Fee (BPHTB) adheres to the Self Assessment System while the Medan Mayor Regulation Number 24 of 2011 does not adhere to the collection system so that it is contrary to the provisions above and is not in accordance with Hans Kelsen's theory and Law Number 12 of 2011 concerning the Establishment of Legislation. -Invitation Article 7 Paragraph (2) In conjunction with Article 8 Paragraph (2).

Fiscal Authority in Imposing Underpaid BPHTB

The BPHTB taxation system in Indonesia adheres to a self-assessment system in which this system gives full confidence to taxpayers in carrying out their own tax rights and obligations. The Fiscus in carrying out its supervisory function must be based on the applicable tax provisions. Supervision by the tax authorities is regulated in Law No. 28 of 2009 (Undang-Undang, 2009c) that the Regional Head/Fiskus is authorized to conduct audits to test compliance with the fulfillment of Taxpayer obligations in regional taxation and for other purposes in the context of implementing the provisions of regional tax laws and regulations.

One of the authorities of the tax authorities is the process of researching the tax obligations of taxpayers. Fiskus has the right to conduct research because this right is the obligation of the supervisory function in the tax self-assessment system. The research conducted by the tax authorities is a series of activities carried out to assess the completeness of filling out the Tax Return and its attachments, including an assessment of the correctness of writing and counting.(Undang-Undang, 2009d)

The research process carried out by the tax authorities is an administrative check and calculation of a taxpayer's tax obligations. This check does not test the correctness of the tax based determination of the Taxpayer, only the technical and administrative process of the tax obligations of the Taxpayer. Research from the tax authorities who find writing errors or miscalculations that cause underpayment of the taxpayer's tax obligations can be issued a Regional Tax Collection Letter for the underpayment (Undang-Undang, 2009e)

Taxpayer legal products in the form of STP can be taken by taxpayers. This legal effort appears to fulfill the balance between the Fiskus and the Taxpayer

Based on the tax provisions, it can be concluded that the tax authorities in carrying out the supervisory function of the self-assessment system to achieve justice for both parties between the Taxpayer and the Government. Fiskus in exercising its authority over underpaid taxes cannot be imposed without tax provisions and it is necessary to carry out procedures in accordance with tax provisions and issue legal products to collect the tax underpayment.

The imposition of underpaid BPHTB by Taxpayers is still very lacking in regional taxation provisions that are unable to determine in office the Tax Based BPTHB if the Taxpayer does not participate in the inspection process by the competent tax authorities. There is no legal sanction imposed on the Taxpayer if he does not

carry out the obligations of the Taxpayer being audited. This is a weakness that needs to be added to the provisions of regional taxation.

The sale and purchase transaction of both parties who agreed to make the sale and purchase transaction value with a value of Rp. 560.000.000,- and put the value in the deed of sale and purchase. However, the actual transaction value carried out by both parties was Rp. 1.260.000.000, - and the market price in the area has been Rp. 1.000.000.000,-. The party who made the transaction calculate BPHTB = $5\% \times (560.000.000 - 60.000.000)$; the result of BPHTB calculation is Rp. 25.000.000, - and deposit BPHTB to the state and carry out the transaction. In this case, the tax authorities can conduct an examination if it is found that the potential of the taxpayer in making deviations in taxation. This tax potential can be identified based on data found by the tax authorities, such as data on buying and selling transactions from banks and the market value of the area of the object of the transaction. After conducting an inspection and found that there was an underpayment of BPHTB of Rp. 25.000.000, - then the tax authorities calculate BPHTB = $5\% \times (1.260.000.000 - 60.000.000)$; the result of BPHTB calculation is Rp. 60.000.000,-; deducted by BPHTB that has been paid by the taxpayer, namely $60.000.000 - 25.000.000 = 35.000.000$. The Fiskus may issue a Regional Tax Assessment Letter of Underpayment of Duties on the Acquisition of Rights on Land and/or Buildings in the amount of Rp. 35.000.000,- plus fines and/or interest as well as administrative sanctions if any.

Fiskus has the authority based on the provisions of taxation in the case of underpaid BPHTB by the Taxpayer by issuing legal products. BPHTB that is not or underpaid by the taxpayer in the current year, the tax authorities can issue STPD BPHTB after conducting research for the imposition of the underpaid BPHTB based on the provisions of Article 100 of the PDRD Law in conjunction with Article 49 of Regional Regulation Number 1 of 2011. Based on Article 96 in conjunction with Article 97 of the Law PDRD in conjunction with Article 48 of Regional Regulation Number 1 of 2011 that the tax authorities have the authority to impose BPHTB that is underpaid by Taxpayers with legal products SKPDKB BPHTB and/or SKPKBT BPHTB. After the fiscus conducts the inspection process and based on the results of this examination, it is used as a guide in issuing SKPDKB BPHTB and/or SKPKBT BPHTB.

BPHTB Billing Underpaid by Taxpayers

The tax laws regarding tax collection are regulated in Law Number 19 of 1997 and amended by Law Number 19 of 2000 concerning Collection of Taxes by Forced Letter, hereinafter referred to as the PPSP Law.

The Minister or Regional Head has the authority to appoint officials for collection of central or regional taxes. The official is authorized to appoint and dismiss a Tax Bailiff and issue 1) Warning Letter, Warning Letter or other similar letter; 2) Immediate and Simultaneous Billing Orders; 3) Forced Letter; 4) Warrant to carry out confiscation; 5) Hostage Warrant; 6) Letter of Revocation of confiscation; 7) Auction Announcement; 8) Letter of Limit Pricing; 9) Auction Cancellation; and other documents required for the implementation of tax collection (Undang-Undang, 2000b)

Taxes payable based on SPPT, SKPD, SKPDKB, SKPKBT, STPD, Correction Decree, Objection Decision, and Appeal Decision that are not or underpaid by the Taxpayer on time can be billed with a Forced Letter (Undang-Undang, 2011e)

Based on Article 102 Paragraph (2) of the PDRD Law and Article 20 Paragraph (1) of the KUP Law, it is stated that tax collection by force letter is carried out based on statutory provisions, namely Law Number 19 of 1997 concerning tax collection by forced letter as amended by Law Number 19 of 2000. This PPSP Law applies not only to collection of central taxes, but also to collection of regional taxes and regional levies.

The stages of tax collection starting from a warning letter, which is a warning letter or other similar letter issued if the tax bearer does not pay off his tax debt until the payment due date. Article 9 Paragraph 1 (Peraturan Menteri Keuangan, 2008) stating that the Taxpayer does not approve part or all of the amount of tax that must be paid in the final discussion of the audit results and the Taxpayer does not file an objection to the Underpaid Tax Assessment Letter (SKPKB) or the Additional Underpaid Tax Assessment Letter (SKPKBT), to the Taxpayer submitted Reprimand letter, after 7 (seven) days from the due date for filing an objection.

Forced Letter is the amount of tax debt that is not paid off by the Tax Insurer after the expiration of 21 (twenty one) days from the date of submission of the Letter of Intent Reprimand, Forced Letter issued by the Official and notified directly by the Tax Bailiff to the Tax Insurer (Peraturan Menteri Keuangan, 2008b)

Auction Announcement, if after 14 days from the date of confiscation the Tax Bearer does not pay off the tax debt and Tax Collection fees, the Official will announce the auction. Announcement of auction for movable goods is carried out 1 (one) time and for immovable goods is carried out 2 (two) times (Peraturan Menteri Keuangan, 2008c)

Instant and Simultaneous Billing, based on Article 1 Number 13 of the Law on Collecting Taxes by Forced Letters and Article 1 Number 4 of the Regulation of the Minister of Finance Number 24/PMK.03/2008 as amended by the Regulation of the Minister of Finance Number 85/PMK.03/2010 stated that what is meant by



Instant and Simultaneous Collection is an act of Tax Collection carried out by the Tax Bailiff to the Tax Insurer without waiting for the payment due date which includes all tax payables from all types of taxes, Tax Period and Fiscal Year. Prevention, hostage-taking, and blocking can only be carried out against the Tax Insurer who does not pay off the tax debt after a period of 14 days has passed since the date the Forced Letter is notified to the Tax Insurer. (Peraturan Pemerintah, 2000)

Hostage-taking can only be carried out against a tax bearer who has a tax debt of at least Rp. 100,000,000 and his good faith is doubtful in paying off his tax debt. (Peraturan Pemerintah, 2000b)

Collection activities expire after exceeding 5 years from the time the tax is payable or the issuance of STPD, SKPDKB, SKPDKBT, SK Corrections, SK Objections, Appeal Decisions and PK Decisions (Peraturan Daerah, 2011)

BPHTB billing using tax law products can be billed based on regional tax provisions (Undang-Undang, 2011d) which starts from the issuance of STPD to the stage of issuing a warning letter / warning letter and then continues with a forced letter. The billing stages of the Forced Letter are regulated in the provisions on the forced letter (Peraturan Keuangan, 2015; Undang-Undang, 2000a)

Tax collection has a collection deadline of 5 years from the issuance of legal products in tax collection. The expiration of this legal product is regulated in general provisions and taxation procedures which are the main guidelines for all tax laws in Indonesia. The expiry of billing is regulated in regional taxation provisions, namely Law Number 28 of 2009 Article 166 Paragraph (1) and Medan City Regional Regulation Number 1 of 2011 Article.

Tax collection on BPHTB Regional Tax Collection Letters and BPHTB Underpaid Regional Tax Assessments or BPHTB Additional Underpaid Regional Tax Assessments that are not paid off by the Taxpayer or Tax Insurer can be processed for tax collection. The tax collection is carried out based on the provisions stated in Law Number 28 of 2009 Article 102 in conjunction with Medan City Regional Regulation Number 1 of 2011 Article 16 that tax collection is carried out based on Law Number 19 of 2000 concerning Tax Collection by Forced Letters. Instantaneous billing is also given legal force from Article 10A of the PPSP Law.

IV. CONCLUSIONS

The fulfillment of the principle of legal certainty in the provisions concerning the assessment system of the BPHTB in Medan is based on the provisions of Article 98 of Law Number 28 of 2009 concerning Regional Taxes and Levies in conjunction with Government Regulation Number 91 of 2010 concerning Types of Regional Taxes Collected Based on Stipulations Regional Head Or Paid Himself By The Taxpayer That The Collection System (Assessment System) of Customs Acquisition of Land and Building Rights (BPHTB) should be a Self Assessment System. Medan Mayor Regulation Number 24 of 2011 concerning Systems and Procedures for Collection of Duties on the Acquisition of Land and Or Building Rights does not adhere to the collection system so that it is not vertically synchronous or in other words contrary to the provisions above and not in accordance with Hans Kelsen's theory and Law Number 12 of 2011 concerning the Establishment of Legislation Article 7 Paragraph (2) in conjunction with Article 8 Paragraph (2).

The authority of the tax authorities in imposing the underpaid BPTHB by the Taxpayers in Medan is that the tax authorities can exercise their authority given by law. The authority of the tax authorities is carried out through research and examination lines. Based on the provisions of Article 100 of the PDRD Law in conjunction with Article 49 of the Regional Regulation Number 1 of 2011 that the authority of the tax authorities from the research line can issue a Regional Tax Collection Letter for the Acquisition of Land and Building Rights (STPD BPHTB). Based on Article 96 in conjunction with Article 97 of the PDRD Law in conjunction with Article 48 of the Regional Regulation Number 1 of 2011 that the authority of the tax authorities from the inspection line is to calculate and determine the appropriate Tax Based on BPTHB which allows for a shortage of payments. Imposition of underpaid BPTHB from the inspection route using an underpaid regional tax assessment letter for land and building rights acquisition (SKPDKB BPHTB) or an underpaid regional tax assessment letter for additional land and building rights acquisition duty (SKPDKBT BPHTB).

Tax collection for underpaid BPHTB by BPHTB taxpayers in Medan is based on the PDRD Law Article 102 Paragraph (2) in conjunction with the Medan City Regulation Article 16 Paragraph (2) in conjunction with Law No. 19 of 2000 concerning Tax Collection by Forced Letters (UU PPSP) tax collection can be enforced by the regional head. The stages of tax collection start from warning letters, forced letters, confiscation, auction announcements, auction implementation, instant and simultaneous collection, prevention / blocking / hostage taking, and the last is the expiration of the tax collection.

The suggestion of the research are Provisions regarding verification or research as contained in the Regulation of the Mayor of Medan Number 24 of 2011 concerning Systems and Procedures for Collection of

Duties for the Acquisition of Land and/or Building Rights must be revised or revoked because they are contrary to Government Regulation Number 91 of 2010 so as to create legal uncertainty regarding BPHTB collection system.

Fiscus, namely the Medan City Revenue Service, in carrying out law enforcement on the Tax on Acquisition of Rights to Land and/or Buildings that are underpaid by the Taxpayer must take advantage of the authority of the Fiscus that has been granted by the Law, either through research or through examination in imposition Underpaid BPHTB with legal products STPD BPHTB, SKPDKB BPHTB, and SKPDKBT BPHTB.

SKPDKB BPHTB, SKPDKBT BPHTB, STPD BPHTB, Decision Letter on Request for Correction of BPHTB stating underpayment, Decision Letter of Objection stating underpayment of BPHTB and Appeal Decision of BPHTB stating underpayment are legal products issued by the tax authorities which have not been paid by the mandatory Taxes and have been due can be billed by Law Number 19 of 2000.

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