

# Legal Analysis Of Vat Obligations Of Personal Personnel, Notary And Notary / PPAT

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**Abstract** Every taxpayer in Indonesia who has had NPWP is required to carry out his right and obligation according to the prevailing regulations. An appointed Notary/PPAT has already had NPWP. Article 28 of UU KUP, Article 14 of UU PPh, and PER-17/PJ/2015 which regulates the calculation of PPh OP Notary/PPAT for gross circulation below Rp. 4.8 million can choose to organize bookkeeping or calculating norm, while a Notary/PPAT who has his earnings Rp.4.8 million or more has to organize bookkeeping. Regulation on the calculation of PPh of individuals for a Notary/PPAT who obtains earnings from professional service and business does not meet the principle of justice, either vertically or horizontally, because ideally the same earnings will have the same amount of tax, and the bigger the earnings, the more taxable which has to be paid. This type of research is a research that uses a normative approach and the nature of the research is a descriptive research. The secondary data in question is in the form of legal materials which are described as follows: Primary legal materials are used by researchers as strong basic legal materials as the main basis for conducting analysis. Some of the legal materials in question are the Law on General Provisions and Tax Procedures, Income Tax Law, Government Regulation Number 46 of 2013. Secondary legal materials in the form of legal materials related to primary legal materials that can assist researchers in analyzing and understanding primary legal materials. Tertiary legal materials are legal materials which are information related to research such as legal dictionaries, articles, news, and so on.

**Keywords** — Notary, PPAT, PPh, Bookkeeping, Recording, NPWP, Taxpayer

## I.INTRODUCTION

One of the professions that is required as an Individual Taxpayer at the time of application for office is Notary/PPAT. In Article 1 of Law Number 2 of 2014 concerning the Position of a Notary, it is defined that a notary is a public official who is authorized to make authentic deeds and has other authorities as referred to in this Law.(Undang-Undang, 2014)

Notaries can also double as Land Deed Making Officials. According to Article 1 of Government Regulation Number 37 of 1998 Article 1 defines Land Deed Making Officials, hereinafter referred to as PPAT, are public officials who are authorized to make authentic deeds regarding certain legal actions regarding land rights or Ownership Rights to Flat Units.(Peraturan Pemerintah, 1998)

The prohibition for a notary in his position is regulated in the Law on Notary Position in Article 7. In his position a notary earns income in accordance with his profession and allows him to earn other income that does not conflict with the provisions above and the law.

Notary/PPAT earning income from his profession must calculate the amount of tax that will be imposed at the end of the year. The calculation of the method mentioned above will provide different taxes both using the bookkeeping and recording methods. It is also possible for a Notary/PPAT to earn income apart from his profession, so that the calculation method in imposing tax at the end of the year is different and the method used is both bookkeeping and recording.

Based on the background described above, the problem is formulated as follows:

1. What are the provisions for calculating Personal Income Tax for Notaries/PPAT at the end of the year according to the applicable provisions?

2. What are the provisions for calculating Personal Income Tax for Notaries/PPATs who also have income from business?

3. How is the fulfillment of the principle of justice in the provisions for calculating Personal Income Tax for Notaries/PPATs who also have income from business?

With the formulation of the problem above, it aims to find out the provisions for calculating the PPh of Notary/PPAT and Notary/PPAT individuals who also have income from businesses other than their profession at the end of the year according to the applicable provisions, and to know the principle of fairness in the provisions of the calculation of Notary/PPAT Personal Income Tax. who have income from business.

## 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

The source of income of a Notary/PPAT is a service that is directly related to his profession. Services commonly performed by a Notary/PPAT provide professional services in the form of consulting services; deed-making services and services in connection with the Notary/PPAT profession. Deeds made by a Notary/PPAT are generally in the form of a deed of inheritance, deed of grant, deed of sale and purchase, deed of agreement, and other deeds. Other services related to his profession in the form of services for establishing a legal entity or business entity; document legalization; waarmarking; change the name of the certificate; checking land certificates; and so forth.

Notaries in its provisions in Article 17 paragraph 1 of the Law on Notary Positions are prohibited from: carrying out positions outside their area of office; leaving his/her area of office more than 7 (seven) consecutive working days without a valid reason; concurrently as a civil servant; concurrently serving as a state official; concurrently serving as an advocate; holding concurrent positions as a leader or employee of a state-owned enterprise, regional-owned enterprise or private enterprise; concurrently serving as Land Deed Maker Officer and/or Class II Auction Officer outside the Notary's domicile; become a notary Replacement; or do other work that is contrary to religious norms, decency, or propriety that can affect the honor and dignity of the position of a Notary(Undang-Undang, 2014)

The prohibition for a PPAT is regulated in the provisions of Article 7 of Government Regulation Number 37 of 1998 which contains that in serving as a PPAT he can hold concurrent positions as a notary, consultant or legal advisor, and is prohibited from concurrently serving as a lawyer or advocate, civil servant, or employee. State/Regional Owned Enterprises (Peraturan Pemerintah, 1998)

In accordance with the provisions of Article 14 paragraph 2 of the Income Tax Law, it is stated that individual taxpayers who carry out business activities or independent work whose gross turnover in 1 (one) year is less than Rp. 4,800,000,000.00 (four billion eight hundred million rupiah) may calculate net income using the Net Income Calculation Norm, provided that it notifies the Director General of Taxes within the first 3 (three)

months of the tax year concerned. If the Taxpayer does not notify the Director General of Taxes to calculate net income using the Net Income Calculation Norm, it is considered as choosing to keep books of account.

Article 28 paragraph 1 of the KUP Law stipulates that individual taxpayers who carry out business activities or independent work and corporate taxpayers in Indonesia are required to keep books of account. Article 28 paragraph 2 which regulates exceptions for bookkeeping. Article 14 paragraph 1 of the Income Tax Law which states that the Net Income Calculation Norm may only be used by individual Taxpayers who carry out business activities or independent work whose gross turnover is less than Rp. 4,800,000,000 (four billion eight hundred million rupiah).

Notary in accordance with the provisions of Article 17 paragraph 1 of the Law on Notary Positions which regulates the prohibition of serving as a Notary. The provisions of Article 7 of Government Regulation Number 37 of 1998 which regulates the prohibition for PPAT positions. In accordance with the second provision, it provides an opportunity for the Notary/PPAT to carry out activities other than those prohibited by the provisions. This allows a Notary/PPAT to carry out other activities. Some examples of business activities that can be carried out are selling books, opening Indomaret and so on.

Article 2 paragraph 2 of PMK 104/PMK.011/2013 states that taxpayers subject to Final Income Tax 4(2) must meet the following criteria (Keuangan, 2013)

- a. Individual taxpayers or corporate taxpayers are not included in the permanent establishment; and
- b. receive, income from business, excluding income from services in connection with independent work, with a gross turnover not exceeding Rp.4,800,000,000.00 (four billion eight hundred million rupiah) in 1 (one) Fiscal Year.

Article 3 paragraph 2 of PMK 104/PMK.011/2013 which explains that the gross turnover included in determining the amount of gross turnover is the gross turnover of the entire business including those of branch businesses except:

- a. services in connection with independent work as referred to in Article 2 paragraph (3);
- b. income received or earned from abroad;
- c. business whose income has been subject to final Income Tax with the provisions of separate taxation laws; and D. income that is excluded as a tax object.

Notary/PPAT having income from professional services below Rp 4,800,000,000,-; income from business below Rp. 4,800,000,000,-; and the two incomes added do not exceed Rp. 4,800,000,000,- so to calculate income from professional services, you can choose to keep books or calculation norms while income from business must use PP 46/2013 in order to calculate PPh OP at the end of the year.

Notaries/PPATs running their professions in Medan earn income from notary services in 2016 of IDR 500,000,000. Apart from the income of the Notary/PPAT, they also get income from online side sales for selling books, household equipment and so on. The income from this business in 2015 was Rp. 200,000,000.-. The status of the Notary/PPAT is not yet married. If the Notary/PPAT uses the calculation norm method and PP 46/2013, it can be seen as follows:

**Table 1** Professional Income < 4.8 Billion, Business Income < 4.8 Billion, and Cumulative Income < 4.8 Billion

NO	Description	Notaris/PPAT	Online Trading
1	Gross Circulation	500.000.000	200.000.000
2	% Calculation Norm	51%	
3	Net Income	225.000.000	
4	PTKP (TK/-)	54.000.000	
5	Taxable Income	171.000.000	
6	Tax		
	5%	2.500.000	
	15%	18.150.000	
	25%		
	30%		
	Total Tax	20.650.000	
7	PPh 4 (2) 1%		2.000.000
8	Grand Total	22.650.000	

Notary/PPAT having income from professional services below Rp 4,800,000,000,-; income from business below Rp. 4,800,000,000,-; and the two incomes are added to Rp. 4,800.000, - or more, to calculate income from professional services, it is obligatory to keep books of account while income from business must use PP 46/2013 in order to calculate PPh OP at the end of the year.(Undang-Undang, 2013)

Notary/PPAT running his profession in Medan earns income from notary services in 2016 amounting to Rp 5,000,000,000,-. Apart from the income of the Notary/PPAT, he also gets income from online side sales for selling books, household appliances and so on. The income from this business in 2015 was Rp. 1,000,000,000,- and operating expenses of Rp. 600,000,000,-. The status of the Notary/PPAT is not yet married. If the Notary/PPAT uses the calculation norm method and PP 46/2016, it can be seen as follows

**Table 2.** Professional Income < 4.8 Billion, Business Income < 4.8 Billion, and Cumulative Income 4.8 Billion

NO	Description	Notaris/PPAT	Online Trading
1	Gross Circulation	4.000.000.000	1.000.000.000
2	Fees	(3.500.000.000)	600.000.000
<b>3</b>	Fiscal Correction	500.000.000	
3	Net Income	1.000.000.000	400.000.000
4	PTKP (TK/-)	54.000.000	
5	Taxable Income	946.000.000	
6	Tax		
	5%	2.500.000	
	15%	30.000.000	
	25%	62.500.000	
	30%	113.800.000	
	Total Tax	228.800.000	
7	PPh 4 (2) 1%		10.000.000
8	Grand Total	238.800.000	

Article 5 paragraph 2 of PMK 104/PMK.011/2013 states that a Taxpayer whose gross turnover has exceeded the amount of Rp. 4,800,000,000 in one tax year, the income received or earned by the Taxpayer in the following year is subject to income tax based on the general rate of the Income Tax Law. . Notary/PPAT having income from professional services below IDR 4,800,000,000; income from business of Rp. 4,800,000,000.- or more, must keep books of account for both sources of income in order to calculate PPh OP at the end of the year.

Notaries/PPATs running their professions in Medan earn income for notary services in 2016 amounting to Rp 500,000,000,-; a fee of Rp 400,000,000,-; and a taxable fee of Rp. 100,000,000,-. Apart from the income of the Notary/PPAT, he also gets income from online side sales for selling books, household equipment and so on. Revenues from these businesses in 2015 amounted to Rp 5,000,000,000,-; business expenses of Rp. 4,500,000,000,-; and taxed costs in the amount of IDR 500,000,000,-. The status of the Notary/PPAT is not yet married. The calculation of Notary Income Tax/PPAT can be seen as follows:

**Table 3.** Professional Income < 4.8 Billion, Business Income < 4.8 Billion

NO	Description	Notaris/PPAT	Online Trading
1	Gross Circulation	500.000.000	5.000.000.000
2	Fees	(400.000.000)	(4.500.000.000)
<b>3</b>	Fiscal Fees	100.000.000	500.000.000
3	Net Income	200.000.000	1.000.000.000
4	PTKP (TK/-)	54.000.000	
5	Taxable Income	1.146.000.000	
6	Tax		
	5%	2.500.000	
	15%	30.000.000	
	25%	62.500.000	
	30%	113.800.000	
	Total Tax	228.800.000	

Article 28 paragraph 1 of the KUP Law stipulates that individual taxpayers who carry out business activities or independent work and corporate taxpayers in Indonesia are required to keep books of account. Article 28

paragraph 2 which regulates exceptions for bookkeeping. Article 14 paragraph 1 of the Income Tax Law which states that the Net Income Calculation Norm may only be used by individual Taxpayers who carry out business activities or independent work whose gross turnover is less than Rp. 4,800,000,000 (four billion eight hundred million rupiah).

Article 3 paragraph 2 PMK 104/PMK.011/2013 treatment for PP 46/2013 whose gross business turnover is still below Rp 4,800,000,000,- remains valid. Notary/PPAT having income from professional services of Rp. 4,800,000,000,- or more and income from business not exceeding Rp. 4,800,000,000,-, for professional services, they are required to keep books of account while income from business uses PP 46/2013 in order to calculate PPh OP at the end of the year.

Notary/PPAT running his profession in Medan earns income from his professional services in 2016 amounting to Rp 5,000,000,000,-; a fee of IDR 3,500,000,000 and a taxable fee of IDR 500,000,000. Apart from the income of the Notary/PPAT, they also get income from online side sales for selling books, household equipment and so on. The income from this business in 2015 was IDR 2,000,000,000 and operating expenses of IDR 1,800,000,000. The status of the Notary/PPAT is not married. The calculation of Notary Income Tax/PPAT can be seen as follows:

**Table 4.** Professional Income  $\geq$  4.8 Billion and Business Income  $<$  4.8 Billion

NO	Description	Notaris/PPAT	Online Trading
1	Gross Circulation	5.000.000.000	2.000.000.000
2	Fees	(3.500.000.000)	(1.800.000.000)
<b>3</b>	Fiscal Correction	500.000.000	
3	Net Income	2.000.000.000	200.000.000
4	PTKP (TK/-)	54.000.000	
5	Taxable Income	1.946.000.000	
6	Tax		
	5%	2.500.000	
	15%	30.000.000	
	25%	62.500.000	
	30%	433.800.000	
	Total Tax	528.800.000	
7	PPh 4 (2) 1%		20.000.000
8	Grand Total	548.800.000	

Article 28 paragraph 2 of the KUP Law in conjunction with Article 14 paragraph 1 of the Income Tax Law in conjunction with Article 2 paragraph 2 PMK 104/PMK.011/2013 regulates the gross circulation of IDR 4,800,000,000,- or more. This refers to the general tariffs of the Income Tax Law. Notary/PPAT having income from professional services of Rp. 4,800,000,000,- or more and income from business of Rp. 4,800,000,000,- or more, is required to keep books of account for these two sources of income in order to calculate PPh OP at the end of the year.

Notary/PPAT running his profession in Medan earns income for notary services in 2016 amounting to Rp 5,000,000,000,-; a fee of IDR 3,500,000,000 and a taxable fee of IDR 500,000,000. Apart from the income of Notaries/PPAT, they also get income from online side sales for selling books, household equipment and so on. Revenues from these businesses in 2015 amounted to Rp 5,000,000,000,-; a fee of Rp 4,000,000,000, - and a taxable fee of Rp 500,000,000. The status of the Notary/PPAT is not yet married. The calculation of Notary Income Tax/PPAT can be seen as follows:

**Table 4.** Professional Income  $\geq$  4.8 Billion and Business Income  $\geq$  4.8 Billion

NO	Description	Notaris/PPAT	Online Trading
1	Gross Circulation	5.000.000.000	5.000.000.000
2	Fees	(3.500.000.000)	(3.500.000.000)
<b>3</b>	Fiscal Correction	500.000.000	500.000.000
3	Net Income	2.000.000.000	2000.000.000
4	PTKP (TK/-)	54.000.000	
5	Taxable Income	3.946.000.000	

6	Tax	
	5%	2.500.000
	15%	30.000.000
	25%	62.500.000
	30%	1.033.800.000
	Total Tax	1.128.800.000

The theory put forward by Richard A. Musgrave and Peggy B. Musgrave about the principle of justice can be divided into two approaches, namely Benefit Receive Principles and The Ability To Pay Principle. The application of the two approaches that continues to develop until now is only The Ability To Pay Principle. The application of this approach has three alternatives, namely: The ability possessed by a person when he gets wealth or is referred to as Net Weight Tax. Every additional ability one gains. This alternative is referred to as income tax or Income Tax. The ability used by a person to buy goods or services to meet his needs. This is often referred to as a consumption tax or consumption tax. By Nicholas Kaldor referred to as an expense tax or Expenditure Tax. (Rosdiana & Irianto, 2013).

The Net Weight Tax as stated above is one of the alternatives used against a person. The tax imposed based on the Net Weat Tax is imposed on every person who earns income. This income is every additional value of a person's wealth in increasing the value of his wealth. Thus, the Net Wealth Tax is only imposed on people who are able to increase their wealth.

Income Tax which is a tax imposed on everyone who earns income. The income in question is not only income that adds to one's wealth but also income that adds to one's economic value. So that the tax is imposed on people who have earned income which is each additional value received.

Tax Consumption which is often also referred to as Expenditure Tax. This alternative is a tax that is only imposed on someone who is able to buy any goods or services in order to meet their needs. This tax is levied on the basis of expenditure, not on the basis of a person's receipts. Thus, the tax can be imposed if a person is able to use the ability of his income to buy or obtain goods or services.

The principle of justice (equality) in income taxes can be divided into 2 groups, namely horizontal equity / Horizontal Equity and vertical equity / Vertical Equity. Horizontal equity in question is justice which in the same circumstances is subject to the same tax. Justice refers to circumstances or conditions. In other words, the deal looks at all additional net economic capabilities. Justice vertically / Vertical Equity is justice for the higher income will be taxed more and more for the creation of equitable justice. Vertical justice is meant to see the higher a person's economic ability to provide higher taxes

The two principles are carried out using an approach from the ability to pay taxes (The Ability To Pay Principle). Every taxpayer who has the same income does not necessarily have the ability to pay the same tax. In other words, the condition of a taxpayer is not the same as the same income.

In essence, the tax system in Indonesia applies a progressive taxation system which is a form of justice and the application of PTKP which is always evolving according to socio-economic conditions. The form of justice based on the theory of tax collection mentioned above. One application of the theory of justice is that tax payments under the same circumstances or the same income should be subject to the same amount of tax. This is based on the people's ability to pay taxes.

Comparison of the income of a Notary/PPAT who has income outside of his profession and is not included in the classification of income for independent work as regulated in Article 2 paragraph 3 of PP 46/2013. In this comparison, the Notary/PPAT uses the calculation norm method as the basis for calculating the amount of tax imposed.

Notary/PPAT A has income from notary services of Rp. 120,000,000.-. The status of the Notary/PPAT A is not married and the tax year of his income is 2016.

Notary/PPAT B has the same income as Notary/PPAT B during 2016. The status of the Notary/PPAT B is not married.

**Table 5.** Comparison of Notary/PPAT Business Income

NO	Description	Notaris/PPAT	Notaris/PPAT B	
		A	Professional	Business
1	Gross Circulation	120.000.000	20.000.000	100.000.000
2	Calculation Norm	55%	55%	
3	Net Income	61.200.000	11.000.000	

4	PTKP (TK/-)	54.000.000	54.000.000
5	PKP	7.200.000	
6	Tax		
	5%	360.000	0
	15%	0	0
	25%	0	0
	30%	0	0
	Total Tax	360.000	0
7	PPh 4(2) 1%		1000.000
8	Grand Total	360.000	1000.000

The case illustration above illustrates that Notaries/PPAT A and B have the same gross turnover with an amount of Rp. 120,000,000 while the 1% PPh 4(2) imposed by Notary/PPAT A and B are different, namely Notary/PPAT A in the amount of Rp. 360,000 and Notary/PPAT B Rp. 1,000,000 so that it can be said that Notaries/PPAT A and B have the same circumstances or conditions but the tax collection imposed on Notaries/PPAT A and B is not the same. The two Notaries/PPATs have the same income, only the difference in the source of income. The income of a Notary/PPAT A wholly comes from professional services and a Notary/PPAT B which has two types of income sources. Because of the difference in the source of income, it gives unfair treatment. This right shows incompatibility with the theory of justice horizontally. Horizontal equity is an approach to The Ability To Pay Principle where basically every additional economic from the Notary/PPAT A and B is subject to the same amount of tax because the circumstances of the two are the same.

The principle of justice is reviewed based on the vertical justice put forward by the experts mentioned above must meet the principle of justice. Justice in question is the higher the income, the higher the tax imposed. The opposite is also true. An illustration of the income of a Notary/PPAT who has income from a business can be seen as follows:

Notary/PPAT A has income from notary services of IDR 250,000,000. The status of the Notary/PPAT A is not married and the tax year of his income is 2016.

Notary/PPAT B has the same income during 2016 as Notary/PPAT B. But the income of Notary/PPAT B Rp 150,000,000,- comes from professional services and Rp 490,000,000,- from business. The status of the Notary/PPAT B is not married.

**Table 6.** Comparison of Notary/PPAT Business Income

NO	Description	Notaris/PPAT	
		A	Professional Business
1	Gross Circulation	250.000.000	150.000.000 490.000.000
2	Calculation Norm	51%	51%
3	Net Income	127.500.000	76.500.000
4	PTKP (TK/-)	54.000.000	54.000.000
5	PKP	73.500.000	22.500.000
6	Tax		
	5%	2.500.000	1.125.000
	15%	3.525.000	0
	25%	0	0
	30%	0	0
	Total Tax	6.025.000	1.125.000
7	PPh 4(2) 1%		4.900.000
8	Grand Total	6.025.000	6.025.000

The illustration above shows that the income earned by Notary/PPAT A and B is not the same where Notary/PPAT A is Rp. 250,000,000 while Notary/PPAT B is Rp. 150,000,000 from professional services and Rp. 490,000,000 of the business with a total of Rp. 640,000,000. In the above conditions, Notary/PPAT A and B are subject to the same amount of tax, namely Rp. 6,025,000.

The sources of income of the two Notaries/PPATs are also different. The tax charged for both Notaries/PPAT A and B is the same. In accordance with the vertical justice approach which explains that each person's economic addition is higher, the tax charged will be higher as well. This shows fairness in tax collection.

However, in that case, he indicated that the Notary/PPAT B who has a higher income than the Notary/PPAT A has the same tax. So vertical justice is not fulfilled.

The imposition of the tax that gives injustice to a Notary/PPAT because in the imposition of taxes on the provisions of PP 46/2013 which ignores the dependents of the tax subject. This is not in accordance with the principle of income tax justice where in Horizontal Equity and Vertical Equity (Rosdiana & Irianto, 2013)

In accordance with the principle of imposition of income tax where income tax collection is imposed on every economic addition. Tax collection is seen from a fairness approach known as The Ability To Pay Principle. This approach refers to the basis of tax imposition which approaches income, wealth or expenditure/purchasing power. So that the principle of tax collection theory is a form of justice in tax collection. So the implementation of PP 46/2013 reflects the occurrence of injustice.

#### IV. CONCLUSIONS

Based on the research conducted, conclusions can be drawn from the results of the study as follows:

1. Provisions for calculating Personal Income Tax for Notaries/PPAT at the end of the year based on Article 28 of the KUP Law, Article 14 of the Income Tax Law, and the Regulation of the Director General of Taxes Number PER-17/PJ/2015 stipulates that the calculation of PPh OP Notary/PPAT is for the gross circulation under Rp. 4,800,000,000,- can choose to maintain books or the norm of calculation, while a Notary/PPAT with a gross turnover of Rp. 4,800,000,000,- or more must keep books of account.

2. The provisions for calculating PPh OP Notary/PPAT having income from business can be divided into:

a. Notary/PPAT having income from professional services below IDR 4,800,000,000; income from business below Rp. 4,800,000,000,-; and the total of the two sources of income is below Rp. 4,800,000,000,-, then income from professional services can choose to maintain bookkeeping or calculation norms while income from business uses PP 46/2013 in order to calculate PPh OP at the end of the year. Whereas.

b. Notary/PPAT having income from professional services below IDR 4,800,000,000; income from business below Rp. 4,800,000,000,-; and the total of the two sources of income is IDR 4,800,000,000,- or more; then income from professional services is required to keep books while income from business uses PP 46/2013. Notary/PPAT having income from professional services below IDR 4,800,000,000; income from business of Rp. 4,800,000,000,- or more, must keep books of account for both sources of income.

c. Notaries/PPATs who have income from professional services of IDR 4,800,000,000 or more but income from business are below IDR 4,800,000,000,- for professional services are required to keep books of account while income from business uses PP 46/2013 in the context of calculating income tax OP at the end of the year. Meanwhile, for a Notary/PPAT who has income from professional services of Rp. 4,800,000,000,- or more and income from business of Rp. 4,800,000,000,- or more, is obliged to keep books of account for the two sources of income.

3. Fulfillment of the principle of fairness in the provisions for calculating Personal Income Tax for Notaries/PPATs who have business income is not fulfilled either vertically or horizontally. Vertical justice is not fulfilled because higher income should be subject to higher taxes. Horizontal justice is not fulfilled because income under the same circumstances should have the same tax rate.

Based on the research that has been done, some suggestions are given as follows:

1. Notary/PPAT can calculate PPh OP at the end of the year correctly and it is advisable to keep books of account so that it can reflect actual capabilities.

2. It is recommended for the government to socialize the correct calculation for a Notary/PPAT. In order for equity to occur, socialization and guidance should be carried out by each Fiscus who handles the Employment Taxpayer, which is a Notary/PPAT.

3. The regulation issued in 2013 in the form of PP 46/2013 does not reflect the principle of justice as seen from the ability of taxpayers to make payments (Ability to Pay). It is recommended that PP 46/2013 be revoked or made changes that take into account the fairness of each business field.

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