ABSTRACT

This thesis discussed legal ratio of the duty to pay acquisition duty of right on land and building (bphtb) and establishmen of self assessment system on acquisition duty of right on land and building (bphtb). Method used in this thesis was regal research and used statute approach and conceptual approach.

Research result was legal ratio of duty to pay acquisition duty of right on land and building (bphtb) before deed issued since there is concern from official land deed maker (ppat) provided the deed have been issued the party(s) wouldn’t pay their acquisition duty of right on land and building (bphtb). Meanwhile the official land deed maker (ppat) in implementing statute about acquisition duty of right on land and building (bphtb) have primary job and function (article 22 statute of bphtb) upon a violation sanction shall be imposed as stipulated by articles 25 and 26 of bphtb statute.

In establishing self assessment system on acquisition duty of right on land and building (bphtb) article 12 of kup statute is prevailed, where in subarticle (1) shows that kup statute requires tax payer to take active role in paying his/her tax payable. Subarticle 2 contain a meaning that tax payer calculation result, whatever the result, shall be considered as calculation according to the prevailing requirement. The subarticle (3) functions as a control, thus when in future error on the tax payer calculation is indicated, fixus will fix it. Therefore error in spt filling that impose loss to the state shall be considered as criminal act according to laws, hence sanction or administration fine shall be imposed as well as criminal fine (article 33 of kup statute).

Keywords: self assessment system, bphtb