

ABSTRACT

Increase in development activities in all fields, leading to increased need for and availability of land or buildings. While the land and or building supply is very limited. Keeping in the importance of land and or buildings is in life, it is only logical of the individual or legal entity who received the economic value and benefits of land and or building due to the acquisition of land and or building are taxed by the state. Tax in question is the acquisition of Bea Land and Buildings (BPHTB), is a tax imposed on the acquisition of land and buildings.

Based on the above, the issues to be examined in this study are : The existence of customs collection arrangements acquisition of land and builings (BPHTB) that exist in the transaction of land and buildings in the city Samarinda, as well as legal consequences of deed made by PPAT, with credit rating that are not actual price of the sale and purchase of land in the city Samarinda.

The method used is a normative approach to the problem with the use of legislation, legal materials are sourced from primary and secondary legal materials, collection procedures and processing of legal materials and legal materials analysis.

Based on this research can be concluded, that the existance BPHTB setting the purchase and sale transaction of land in the city Samarindacan be set in the regulation number 04/2011 on local regulations where BPHTB is one of the sources of revenue to be paid either in person or legal entity in accordance the price of buying and selling and Real. As well as legal of deed made by PPAT assessment that outlines the nominal price is not in accordance with the purchase and sale transactions may be subject to criminal sanctions provided for in Article 176 of Law no.28 in 2009 and witnesses provided for in Article 11 administratif PP No.37 of 1997 can be suspended from his post as PPAT.

Keywords : Duty of Acquiring Land Rights and Buildings (BPHTB).