



## Implementation of Denpasar Mayor's Regulation Number 15 of 2020 on the Return BPHTB by Badan Pendapatan Daerah due to Cancellation of Sale and Purchase Agreement

**Putu Ayu Sriasih Wesna,**

Faculty of Law, Universitas Warmadewa, Denpasar  
[ayuwesna@gmail.com](mailto:ayuwesna@gmail.com)

**I Kadek Wahyu Fajar Sutoya**

Faculty of Law, Universitas Warmadewa, Denpasar  
[fjrsutoya@gmail.com](mailto:fjrsutoya@gmail.com)

**Luh Made Mahendrawati**

Faculty of Law, Universitas Warmadewa, Denpasar

**Abstracts** - In the case of a land sale and purchase agreement carried out by both parties, it often creates problems when the agreement is canceled, in this case it is canceled or null and void because of the unfulfilled conditions of the validity of an agreement so that BPHTB that has been paid as a result of the agreement will be submitted for cancellation by the parties or intermediaries, in this case a notary. The research method used is empirical legal research. The analysis used is descriptive analysis, namely the data that has been collected is processed to formulate the research conclusions. Then the research data were analyzed in depth. Based on the results of the research that the legal consequence of the cancellation of the sale and purchase agreement against the BPHTB that has been paid is that it can be returned but must include a valid cancellation deed from a notary, this is used to be taken into consideration as the basis for returning the BPHTB that has been paid. Then the BPHTB that has been paid will be returned. Then the basis for considering the return of BPHTB by the Denpasar City Regional Revenue Agency against the cancellation of the land sale and purchase agreement is the completeness of the documents attached to the application in accordance with the Mayor of Denpasar City No. 13 of 2020 as strong evidence that the agreement is legally accompanied by the reasons that have been in the cancellation of the sale and purchase agreement.

**Keywords:** BPHTB, Cancellation of the banquet, Purchase Agreement.

### I. INTRODUCTION

In fulfilling these needs, a legal event arises in the form of buying and selling, leasing or other forms of legal relations. The existence of a legal event creates rights and obligations for the parties who bind themselves. Legal events that give rise to legal relations will be realized in the form of a written agreement. This is intended to facilitate the rights and obligations of each party. In addition, it is also to facilitate in terms of proof if in the future there is a default. In the sale and purchase binding agreement as well as other agreements, it is possible for disputes to occur due to the negligence of the parties in fulfilling their respective obligations or even an intentional cancellation of the agreement unilaterally, resulting in losses to other parties (Triwulan, 2016). One example of buying and selling is the transfer of land rights. The process of transferring land rights is included in the sale and purchase agreement which must be carried out by issuing a deed of sale and purchase which is carried out in the presence of a Land Deed Maker Official (PPAT) or a Notary (Zarqoni, 2015: 23).

The increase in the economic need for land rights which is inversely proportional to the availability of the number of land parcels is one factor in the high number of disputes and

conflicts in the land sector. Denpasar City is currently the administrative center of the Province of Bali. The availability of land in Denpasar City is running low. This is because the rapid rate of economic growth in Denpasar affects land prices so that people will compete to own land to invest with a higher selling price later. After the sale and purchase agreement transaction of land will be subject to tax that will be charged to the parties who make the agreement. Tax is a contribution to the state that can be imposed, the debtor is obliged to pay it. The tax imposed in the sale and purchase of land is the Tax on Acquisition of Land and Building Rights (hereinafter referred to as BPHTB). BPHTB is levied by the regional government as regulated in the Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Levies (hereinafter referred to as the Law on Regional Taxes and Levies). Then Article 95 paragraph (1) of the Law on Regional Taxes and Regional Levies emphasizes the authority to make regional tax regulations.

The Denpasar City Government issued Denpasar City Regulation Number 1 of 2016 concerning Amendments to Regional Regulation Number 7 of 2010 concerning Customs for Acquisition of Land and Building Rights (hereinafter referred to as Denpasar Regulation 1/2016) which was then forwarded to Denpasar Mayor Regulation Number 13 of 2020 concerning Second Amendment to Mayor's Regulation Number 50 of 2014 concerning Systems and Procedures for Management of Fees for Acquisition of Land and Building Rights (hereinafter referred to as Perwali Denpasar 13/2020). Article 10 of Perwali Denpasar 13/2020 states that the BPHTB tax begins to be paid after the acquisition of land rights has been made and the deed is signed, then the PPAT or Notary involved must report to the Mayor through the Regional Revenue Agency. Denpasar City has a Regional Revenue Agency (hereinafter referred to as BAPENDA) which is one of the Regional Apparatus Organizations (OPD) which has the main task of coordinating the target of regional original income and realizing it together with regional apparatus that generates Regional Original Income (PAD) which is then used for spending Denpasar City Government determined. In terms of local taxes, BAPENDA also handles the payment of BPHTB which is also one of the local taxes. BPHTB is usually paid after an agreement has been reached between the two parties who entered into a land sale and purchase agreement.

In the case of a land sale and purchase agreement carried out by both parties, it often creates problems when the agreement is cancelled, in this case it is canceled or null and void because of the conditions that are not fulfilled from the validity of an agreement so that the BPHTB that has been paid as a result of the agreement will be filed for cancellation by the parties and their intermediaries, in this case a notary. The application for cancellation of BPHTB is in line with the provisions of Article 5 paragraph (1) of Denpasar Mayor Regulation Number 15 of 2020 concerning Amendments to Mayor Regulation Number 16 of 2013 concerning Procedures for Reducing or Abolishing Administrative Sanctions and Reduction or Cancellation of Groundwater Tax Assessments, Land Rights Acquisition Fees and Building Tax (BPHTB), Advertising Tax, Restaurant Tax, Entertainment Tax and Hotel Tax in Denpasar City (hereinafter referred to as Perwali Denpasar 15/2020) which states "Taxpayers may apply to the Mayor to obtain a reduction or cancellation of tax assessments through the Revenue Agency. Area." However, there are still other requirements in the article that must be fulfilled for the application for cancellation so that the application can be granted. One example of a case that occurred regarding the cancellation of the BPHTB related to the decision of the Mayor of Denpasar Number 188.45/1041/JK/2020 concerning the Determination of the Use of the Unexpected Expenditure Budget for the 2020 Fiscal Year regarding the return of the BPHTB due to the cancellation of the land sale and purchase agreement made by Putu Lely Mawarni with I Made Sutarna to Notary Yohannes I Wayan Suryadi, SH., M.Kn because of the discrepancy between the payment of land and the promised land rights so that the sale and purchase agreement of the land was cancelled.

In the context of the sale and purchase agreement of land rights, basically breaking of promise is the dominant thing as a trigger for the cancellation of an agreement, but it must also be studied for several reasons for the breach of promise as an element of the cause of the cancellation of a sale and purchase agreement of land rights There are several reasons

for breaking a promise that have an impact on the cancellation of an agreement, one of which is the element of mistake, and therefore the author is interested in studying more in terms of matters relating to the cancellation of the sale and purchase agreement of land rights due to the existence (fulfillment of) an element of error (Fajaruddin, 2017). The cancellation of the BPHTB due to the cancellation of the sale and purchase agreement requires conditions that must be met from each of the parties involved. In the above case, the parties filed for cancellation through a Notary as an intermediary for submitting the cancellation of BPHTB at the Denpasar City Regional Revenue Agency.

## **II. METHOD**

The type of research used is empirical legal research. This study will clearly describe the implementation of Denpasar Mayor Regulation No. 15 of 2020 on the return of BPHTB due to the cancellation of the land sale and purchase agreement at the Denpasar City Regional Revenue Agency. The types of approaches used in this research include the approach to legislation, the sociology of law approach and the case approach. The data used in this study is primary data sourced from informants and respondents. Then secondary data derived from legislation and various literature related to local taxes. Data collection techniques used include observation techniques, interview techniques and library study techniques. The research data is processed and analyzed qualitatively, namely the data presented not in the form of numbers but data in the form of descriptions which will be arranged systematically. The analysis process is carried out continuously since the data search in the field and continues, including up to the analysis stage. After doing a qualitative analysis, the data will be presented descriptively qualitatively and systematically. Data processing is the stage where the data is worked out and utilized so as to get the truths that can be used to answer the problems that arise from this research.

## **III. DISCUSSION**

### **3.1 Legal Consequences of Cancellation of Sales and Purchases on BPHTB that have been Paid**

Article 4 paragraph (1) of Law Number 21 of 1997 concerning Customs on Acquisition of Rights on Land and Buildings, which are subject to tax are individuals or entities that acquire rights to land and or buildings. The meaning is that the tax is imposed on the party who obtains the right from a transfer of land and building rights, so that the person or individual or legal entity who obtains the land rights becomes the taxpayer of the BPHTB. As it is known that prior to the enactment of Law Number 5 of 1960 concerning Basic Regulations on Agraria or known as the Basic Agrarian Law (UUPA), every transfer of rights to fixed assets in the territory of Indonesia is subject to transfer fees based on the Transfer of Names Ordinance of 1924 Staatblad Number 291. The object of Transfer of Names (BBN) according to the ordinance is the transfer of rights which is carried out by making a deed based on the Transfer of Names Ordinance of Staatblad 1834 Number 27. The enactment of the Basic Agrarian Law (UUPA) brings consequences, that the transfer of title (BBN) levy on fixed assets in the form of land cannot be implemented, because the levy is attached to the land law based on Book II of the Civil Code. While Book II of the Civil Code as long as it concerns the earth, water and natural resources contained therein has been revoked by the Basic Agrarian Law (UUPA). Thus, since the enactment of the Basic Agrarian Law (UUPA), Transfer of Names (BBN) on land is no longer collected. So with the enactment of Law Number 5 of 1960 concerning Basic Agrarian Regulations which are the legal basis in an effort to lay the foundations for the preparation of national agrarian law and provide legal certainty in the land sector for the people of Indonesia, and to replace Customs levies Transferring names (BBN) to fixed assets in the form of land, the Government together with the House of Representatives (DPR) agreed to enact Law Number 21 of 1997 concerning Customs for Acquisition of Land and Building Rights (BPHTB). Law Number 21 of 1997 concerning BPHTB was ratified on May 29, 1997 which came into force on January 1, 1998 and revoked the 1924 Staatblad Transfer of Names Ordinance Number 291.

Along with developments that occur in society, the Law No. 21 of 1997 concerning Customs for the Acquisition of Land and Building Rights (BPHTB) was made improvements to deal with the rapid changes that occur in society. With regard to these improvements, Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning BPHTB was born. Article 1 point 5 Regulation of the State Minister of Agrarian Affairs/Head of the National Land Agency Number 3 of 1999 concerning Delegation of Authority for Granting and Canceling Decisions on the Granting of State Land Rights in conjunction with Article 1 point 8 of Regulation of the State Minister of Agrarian Affairs/Head of BPN Number 9 of 1999 concerning Procedures for Granting and Cancellation of State Land Rights and Management Rights It is emphasized that what is meant by granting land rights is the Government's stipulation that grants a right to State land, extension of the term of rights, renewal of rights, changes in rights, including granting of rights over Management Rights. In the process of determining the Government in the form of granting/determination of land rights, there are those who are given rights directly solely for the benefit of the Government without first being based on evidence of control over the land, there is also a determination of rights which must first be proven by the existence of a legal relationship between people. with the land which is evidence of control over the land (civil rights), whether issued by the competent authority or a statement made by the person who controls the land if from the beginning he was the first to work on the plot of land in question (Yamin, 2004: 26).

Tax is a contribution to the state that can be imposed, which is owed by the obligation to pay according to statutory regulations with no return of achievement that can be directly appointed, and whose purpose is to finance general expenditures related to the immediate task of administering the government. One type of tax that is a potential source of tax that should be explored according to the current economic situation and condition as well as the development of the nation's development is the type of Customs Tax on Land and Building Rights Acquisition and PBB-2. BPHTB is a tax that was originally levied by the Central Government, but with the reform in the regional autonomy policy, the collection and designation of BPHTB was transferred from the Central Government to the Regional Government. Fee for the acquisition of land and building rights (hereinafter abbreviated as BPHTB) is a levy on the acquisition of land and building rights. The levy is borne by the buyer and is almost the same as PPH for the seller. The seller and the buyer will both have the responsibility to know how to pay BPTHB and be able to pay it. Fees for the Acquisition of Land and Building Rights are regulated in Law no. 21 of 1997 and has been amended by Law no. 20 of 2000 concerning Customs for Acquisition of Land and Building Rights (hereinafter abbreviated as UU BPHTB).

Fees for the Acquisition of Rights on Land and Buildings or abbreviated as BPHTB, are regulated in the provisions of laws and regulations in Indonesia, namely Law no. 21 of 1997 concerning Customs for Acquisition of Land and Building Rights as amended by Law no. 20 of 2000 concerning Amendments to Law no. 21 of 1997 concerning Customs for Acquisition of Land and Building Rights. In Law no. 21 of 1997 as amended by Law no. 20 of 2000 (referred to as the BPHTB Law), provides an understanding of BPHTB, i.e. Customs on the Acquisition of Rights on Land and Buildings are taxes imposed on the acquisition of rights to land and or buildings, hereinafter referred to as taxes. So BPHTB is the same as Tax on Acquisition of Rights on Land and Buildings. What is meant by Acquisition of Rights to Land and Buildings, the BPHTB Law states that the Acquisition of Rights to Land and or buildings is a legal act or event that results in the acquisition of rights to land and or buildings by an individual or entity. As for Land and or Building Rights are rights to land, including management rights, along with the buildings on it, as referred to in Law no. 5 of 1960 concerning Basic Regulations on Agrarian Principles, Law no. 16 of 1985 concerning Flats, and the provisions of other laws and regulations. Collection of Duties on the Acquisition of Land and Building Rights (BPHTB) is based on Law no. 21 of 1997 which has been amended by Law no. 20 of 2000. In the next development since January 1, 2011 the Customs for the Acquisition of Rights on Land and Buildings (BPHTB) was transferred to the Regional

Government so that it became a Regional Tax and Regional Retribution (PDRD) with Law no. 28 of 2009.

The Denpasar City Government issued Regional Regulation No. 1 of 2016 concerning Customs for Acquisition of Land and Building Rights which is then forwarded to Denpasar Mayor Regulation Number 13 of 2020 concerning Amendments to Mayor Regulation No. 7 of 2010 concerning Systems and Procedures for the Management of Fees for the Acquisition of Land and Building Rights. In Article 10 of Perwali No. 13 of 2020 states that the BPHTB tax begins to be paid after the acquisition of land rights has been made and the deed is signed, then the PPAT or Notary involved must report to the Mayor through the Regional Revenue Agency. Denpasar City has a Regional Revenue Agency (BAPENDA) which is one of the Regional Apparatus Organizations (OPD) which has the main task of coordinating the target of regional original income and realizing it together with regional apparatus that generates Regional Original Revenue (PAD) which is then used for City Government spending Denpasar is set. In terms of local taxes, BAPENDA also handles the payment of BPHTB which is also one of the local taxes. BPHTB is usually paid after an agreement has been reached between the two parties who entered into a land sale and purchase agreement.

Taxes payable occur due to the acquisition of land and building rights. The fee for the acquisition of land and or building rights due to the transfer of rights due to a sale and purchase must be paid before the deed of transfer of land and or building rights is signed by the PPAT/Notary, Minutes of Auction for the buyer before being signed by the Head of the Auction Office/Auction Officer, if registration is carried out rights, then before the certificate of land rights is signed by the Head of the City Land Office. The City Land Office has the authority in terms of granting new rights and transferring rights due to the implementation of judge decisions and will grants. In the case of a land sale and purchase agreement carried out by both parties, it often creates problems when the agreement is cancelled, in this case it is canceled or null and void because of the conditions that are not fulfilled from the validity of an agreement so that the BPHTB that has been paid as a result of the agreement will be filed for cancellation. by the parties and their intermediaries, in this case a notary. The request for cancellation of the BPHTB is in line with the provisions of Article 5 Paragraph (1) of Denpasar Mayor Regulation No. 15 of 2020 concerning Procedures for Reduction or Elimination of Administrative Sanctions and Reduction or Cancellation of Assessments of Groundwater Tax, BPHTB, Advertising Tax, Restoren Tax, Entertainment Tax and Denpasar City Hotel Tax which states "Taxpayers can apply to the Mayor to get a reduction or cancellation tax assessment through the Regional Revenue Agency."

I Dewa Nyoman Semadi, SE., M. Si as the Head of the Denpasar City Regional Revenue Agency said that the return of the BPHTB had complied with the procedures and a thorough study was carried out on the conditions that must be met so that the BPHTB refund that had been paid was then carried out through a notary. The basis for determining unexpected spending decisions on the basis of returning BPHTB that has been paid is Article 1 Number 9 of Mayor Regulation Number 50 of 2013 concerning Procedures for Giving and Accountability for Unexpected Expenditures which states that

"Unexpected expenditures are expenditures that are unusual in nature and/or are not expected to be repeated, such as the management of natural disasters and social disasters that were not previously anticipated, including refunds of excess regional revenues that have been closed in previous years, expenditures that are not normally used for response emergency in the context of preventing disturbances to the stability of the administration of government in order to create security, peace and public order".

The cancellation of the sale and purchase of land for which the BPHTB has been paid causes the BPHTB which can be canceled by fulfilling the procedures set by the government. Article 90 Paragraph (1) of the Law on Regional Revenue and Retribution states that when taxes are payable in the imposition of BPHTB, especially for buying and selling, it is from the date the deed of transfer of rights is made and signed before the Land Deed Making Official (PPAT) or a Notary. This is supported by the Letter of the Director General of Taxes Number S-471/PJ/331/2000 concerning Explanation of Return of BPHTB in connection with the

cancellation of the Deed of Sale and Purchase and/or Building which basically states "In the event that the deed of sale and purchase has been signed by PPAT but for some reason, both the seller and the buyer agree to cancel the sale and purchase, then the BPHTB that has been paid cannot be reclaimed (cannot be refunded), because in the case of buying and selling in accordance with the provisions of Article 9 Paragraph (1) letter a of the Law Number 21 of 1997 concerning BPHTB payable when the deed of sale and purchase is signed by the PPAT which must be paid off by the buyer as a taxpayer. However, if the Sale and Purchase Deed is canceled by a court decision on the grounds that the deed is defective, so that the deed is declared null and void, the consequence is that the deed is deemed to have never existed. This is in accordance with the null and void of an agreement.

Fee for the Acquisition of Land and Building Rights in Denpasar Mayor Regulation No. 13 of 2020 concerning the Second Amendment to the Mayor's Regulation Number 50 of 2014 concerning Systems and Procedures for the Management of Fees for the Acquisition of Land and Building Rights, provides the understanding that the Fee for the Acquisition of Rights on Land and Buildings, hereinafter referred to as tax, is a tax on the acquisition of land and building rights. /or building. The system regulations and procedures do not include the return of the BPHTB in the event of a transaction cancellation, only that in its application it can be carried out with procedures such as submitting an application letter to the Head of the Regional Revenue Agency for a refund due to the cancellation of the agreement by attaching a deed of cancellation of the Memorandum of Agreement Cancellation. This is contained in another regulation, namely Denpasar Mayor Regulation Number 15 of 2020 concerning Amendments to Mayor Regulation Number 16 of 2013 concerning Procedures for Reducing or Eliminating Administrative Sanctions and Reduction or Cancellation of Groundwater Tax Assessments, Land and Building Rights Acquisition Fees (BPHTB). Restaurant Tax Advertising Tax, Entertainment Tax and Hotel Tax Denpasar City.

Denpasar Mayor Regulation Number 15 of 2020 concerning Amendments to Mayor Regulation Number 16 of 2013 concerning Procedures for Reducing or Abolishing Administrative Sanctions and Reducing or Canceling Groundwater Tax Assessments, Land and Building Rights Acquisition Fees (BPHTB), Restaurant Tax Advertising Tax, Tax Denpasar City Hotel Tax and Entertainment. Amendment of Perwali Number 16 of 2013 to Perwali Number 15 of 2020 concerning Amendments to Mayor Regulation Number 16 of 2013 concerning Procedures for Reducing or Abolishing Administrative Sanctions and Reducing or Canceling Groundwater Tax Assessments, Fees for Acquisition of Land and Building Rights (BPHTB), Taxes The Advertisement for Restaurant Tax, Entertainment Tax and Hotel Tax Denpasar City is an improvement to the old Perwali with the change of the name of the Regional Revenue Service to the Regional Revenue Agency. In addition, it is also about the return after BPHTB after the cancellation of the sale and purchase that has met the requirements. The cancellation of the BPHTB is submitted through the notary/PPAT concerned who manages the cancellation of the BPHTB by attaching a power of attorney that has been signed by the taxpayer by fulfilling the requirements set by the laws and regulations.

### **3.2 Basic Considerations for Returning BPHTB by Denpasar City Regional Revenue Agency for Cancellation of Land Sale and Purchase Agreement**

Collection of Customs on Acquisition of Rights on Land and Buildings (BPHTB) based on the transfer of rights to land and buildings due to a testamentary grant is carried out in accordance with the provisions contained in Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Customs on Acquisition of Land and Building Rights. In Article 2 paragraph (2) in number 4 of Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Customs for Acquisition of Land and Building Rights, it is stated that testaments are included as tax objects as a result of the acquisition of land rights. and buildings. With this provision, every acquisition of land and building rights as a result of a will grant must fulfill the obligation to pay taxes, namely the Land and Building Rights Acquisition Fee. Based on the provisions of Article 2 paragraph (1) of Law Number 20 of 2000 concerning amendments to Law Number 21 of 1997 concerning Customs for the Acquisition

of Land and Building Rights (BPHTB), it is explained that the tax object of BPHTB is the acquisition of land rights and or building. The object of the Land and Building Rights Acquisition Fee (BPHTB) is the acquisition of rights to land and or buildings which can be in the form of land (including plants on it), land and buildings, or buildings.

Attachment V to the Denpasar Mayor Regulation Number 13 of 2020 concerning the Second Amendment to the Mayor's Regulation Number 50 of 2014 concerning the Management System and Procedure for the Acquisition of Land and Building Rights. the name of the Mayor of Denpasar is the same as canceling the BPHTB payment with the following steps:

1. To obtain a refund of the tax overpayment, the Taxpayer submits an application for the refund of the tax overpayment to the Mayor of Denpasar u.p. Head of Denpasar City Regional Revenue Agency in writing by stating at least:
  - a. Taxpayer's name and address;
  - b. Tax Object Number (NOP);
  - c. The amount of tax overpayment; and
  - d. The clear reasons referred to are writing errors and/or calculation errors and/or errors in the application of provisions in the laws and regulations.
2. The overpayment is calculated first with the tax payable. Taxes payable are taxes that are still being paid including administration in the form of interest, fines or increases as stated in the regional tax assessment letter or a letter with other decisions based on the provisions of the regional taxation laws and regulations. Based on the approval of the Taxpayer who is entitled to the overpayment, the excess can be calculated with the tax that will be payable with the tax payable on behalf of the Taxpayer.
3. The Head of the Denpasar City Revenue Agency on behalf of the Mayor of Denpasar must make a decision within 12 (twelve) months from the receipt of the application for refund of the tax overpayment.
4. The remaining tax overpayment is returned by the Denpasar Bapenda on behalf of the Denpasar Mayor by issuing a Tax Payment Refund Decree based on the SKPDLB or other decision letter that causes the tax overpayment.

Mr. Ida Bagus Parwata, SE also added that if the Taxpayer has fulfilled all the requirements and followed the procedure, the BPHTB fee that has been paid will be returned. BPHTB will be returned if it has met the specified requirements, namely the Sale and Purchase Deed (AJB) that has not been signed or AJB that has been declared null and void so that the agreement is considered never existed and the BPHTB that has been paid is considered a tax that should not be foreclosed and can be returned to the taxpayer.

The basis for consideration for the issuance of the Denpasar Mayor's decision Number 188.45/1041/JK/2020 concerning the Determination of the Use of the Unexpected Expenditure Budget for the 2020 Fiscal Year by the Denpasar City Regional Revenue Agency is the Sale and Purchase Deed (AJB) which was previously submitted for payment of BPHTB has been null and void so the agreement the sale and purchase they have made is considered to never exist and the BPHTB that has been paid to the Denpasar Bapenda is returned according to what was paid through the mayor's decision. The conditions put forward include:

- a. Application letter to the Mayor of Denpasar;
- b. Authentic power of attorney because it is represented by a Notary;
- c. certificate of land rights;
- d. Sale and Purchase Deed from PPAT;
- e. Photocopy of the identity of the right holder, the recipient of the right and his proxies legalized by the authorized official;
- f. Proof of payment of final BPHTB and PPh;
- g. Photocopy of the current year's SPPT PBB;
- h. Permit for transfer of rights, in the event that the certificate or decision contains a sign stating that it may only be transferred if permission has been obtained from the competent authority.

The refund of the tax overpayment for the current year is made by charging the relevant tax account code account. Overpayment is returned by issuing an Order to Pay Excess Tax. The Head of the Denpasar City Regional Revenue Agency on behalf of the Mayor issues a Funds Search Order (SP2D) no later than 2 (two) working days after the issuance of the Order for Paying Excess Taxes. Excess tax payments due to submission of objections or appeals which are granted partially or wholly will be returned with an added interest rate of 2% per month for late payment of taxes.

#### **IV. CONCLUSION**

Collection of Duties on the Acquisition of Rights on Land and Buildings (BPHTB) based on the transfer of rights to land and buildings is carried out in accordance with the provisions contained in Law Number 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning Fees for Acquisition of Rights. On Land and Buildings carried out by the buyer as a taxpayer. The legal consequences of canceling the sale and purchase agreement against BPHTB that have been paid cannot be returned because after the Sale and Purchase Deed is signed, the agreement is valid. However, if the AJB is declared null and void by the court, the BPHTB that has been paid is considered a tax that should not be owed so that the BPHTB can be returned. The return of BPHTB must also meet the requirements that have been stated in the legislation.

The basis for consideration of returning the BPHTB by the Regional Revenue Agency of Denpasar City to the cancellation of the land sale and purchase agreement is the completeness of the files that have been determined by the legislation, one of which is AJB which has been declared null and void and proof of payment of BPHTB and Final PPh attached to the submitted application. to the Mayor of Denpasar in accordance with the Mayor of Denpasar No. 13 of 2020 as strong evidence that the agreement is legally accompanied by the reasons stated in the cancellation of the sale and purchase agreement.

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Keputusan Walikota Denpasar Nomor 188.45/1041/JK/2020 tentang Penetapan Penggunaan Anggaran Belanja Tidak Terduga Tahun Anggaran 2020 mengenai pengembalian BPHTB akibat adanya pembatalan perjanjian jual beli tanah yang dilakukan oleh Putu Lely Mawarni dengan I Made Sutamapada Notaris Yohannes I Wayan Suryadi, SH., M.Kn.