

ABSTRACT

Acquisition of land and building rights raises rights and obligations for holders and recipients of rights, namely paying customary taxes on land rights. The implementation of the payment of Customs Tax on the Right to Land and Building must be accompanied by the results of the examination of the value of the tax object on the Acquisition Duty of the Right to Land and Building has been determined by the Regional Tax Service Agency based on Fair Value. This study aims to find out the legal consequences of the examination of the tax object value of the acquisition cost of land and building rights based on fair value. This study used the normative research method of the statute approach. Right-holders and recipients of rights at the time of payment of claim tax (PPh) and Acquisition Duty on Land and Building Rights must be in accordance with the results of the examination of the Object Acquisition Value, if it is not suitable, the tax payment process and validation process cannot be carried out, so the holder and the recipient cannot do the deed of rights transfer and cannot reverse the name in the National Land Agency. This study provides material for other research on the contribution of thought so that the wider community can find out about the legal consequences of the research results of the value of tax object acquisition on the acquisition of land and building rights based on fair value.

Keywords: Tax, Obtaining rights, Local Government