

Law Implementation Problem of Duty of Right on Land and Building in Batu City, Malang City. and Malang Regency

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Abstract— Since the enactment of Law Number 6 of 1983 concerning general provisions and taxation procedures, the Indonesian taxation system absolutely adheres to the self-assessment system which is then marked as policy reform. The change of the taxation system is due to the lack of effectiveness of the procedures and implementation of taxation on the official assessment system which is considered not to be managed properly. The application of the BPHTB collection system with the self-assessment system is the authority of the taxpayer to report, calculate, and pay them to own taxes. In contrast to tax collectors simply leaves the data on the BPHTB filing file submitted by the taxpayer, but also must check the truth of the material. To carry out the inspection, of course, there must be an implementing regulation that regulates it as mandated in Article 170 Paragraph (1) and Paragraph (3) of Law Number 28 of 2008 concerning regional tax and regional retribution. But, in fact, tax collectors do not impose tax collection using the self assessment system was mandated by implementing regulations. However, what the tax collector does also has advantages for the taxpayer himself, such as not having to pay a fine if there is a lack of payment. In this case, changes in implementing regulations are needed both in Batu City, Malang City, and Malang Regency.

Keywords: *regulation fraud, self-assessment system, duty of right on land and building*

I. INTRODUCTION

Increasing community demand for land has led to an increase in land buying and selling activities as a form of the process of transferring land rights. Before the deed of transfer of rights to land and / or buildings is processed by PPAT, the seller and buyer must fulfill the conditions first, one of which is payment of taxes. The Seller will be subject to Income Tax (hereinafter abbreviated as "PPH") based on Article 1 paragraph (1) letters a and paragraph (2) Government

Regulation Number 34 of 2016 concerning Income Tax on Income from the Transfer of Rights to Land and / or Buildings, and Agreement on Bonds for Sale and Purchase of Land and / or Buildings along with their Amendments, and Fees for Duty of Land and Building Rights (hereinafter abbreviated as "BPHTB") which will be imposed on buyers, in accordance with

Article 2 letter a number (1) 20 of 2000 concerning Amendments to Law Number 21 of 1997 concerning BPHTB. Initially BPHTB was collected by the central government and deposited with the central government treasury and the state expenditure budget based on the a quo law, but with the issuance of Law No. 28 of 2009 concerning Regional Taxes and Regional Levies (hereinafter abbreviated as "PDRD Law") mandates that BPHTB be included in the district / city regional tax collection, which is deposited to the regional government cash in the district / city expenditure budget. In addition, BPHTB payment is one of the conditions that must be done to do the name.

The enactment of BPHTB, which has become the authority of the district / city government, makes its own basis for making regional regulations, in order to carry out tax collection in their respective regions in accordance with what is mandated in the PDRD Law. Based on the PDRD Law, as a collection basis, specifically regarding the transfer of rights in buying and selling as referred to in Article 85 paragraph (2) letter a number (1) PDRD Law, namely: "Acquisition of rights to land and / or buildings as referred to in paragraph (1), including the transfer of rights due to sale and purchase". Based on the mandate of Article 87 paragraph (2) letter a of the PDRD Law it is regulated that, the basis of BPHTB calculation in terms of buying and selling is based on the transaction price agreed upon by the parties.

Based on Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation as amended several

times, the latest by Law Number 16 of 2009[1] (hereinafter abbreviated as "UU KUP"), a tax collection system has been applied to taxpayers using self assessment system. BPHTB includes collection based on the self assessment system, which is regulated in Article 4 of Government Regulation Number 91 of 2010 concerning Types of Regional Taxes Based on Determination of Regional Head or Self-Paid by Taxpayers (hereinafter abbreviated as "PP 91/2010"). Self assessment system is the authority of the taxpayer to calculate and pay for the tax payable. In But in reality, the amount of BPHTB that must be deposited by the taxpayer, which should be calculated based on the self assessment system, is determined by the Regional Finance Agency of the City of Batu (hereinafter abbreviated as "BKD Kota Batu") before the taxpayer pays the BPHTB owed. Batu City BKD intervened in the value of buying and selling transactions not based on a clear legal basis) and resulted in a change in the amount of BPHTB that must be paid by the taxpayer, this would also affect the Local Revenue (hereinafter abbreviated as "PAD").

The attitude determined by the tax collector clearly has the potential to result in the violation of the principle of freedom of contract between the parties and not the implementation of the self assessment system, because it is carried out with no legal basis regarding the fact, there is a legal mismatch with the facts that occur in the field, regarding the process of arranging the deed at the PPAT which should have been processed when the taxpayer has made the BPHTB payment owed and has received a Payment Proof (hereinafter abbreviated as "TBP"), but in fact the taxpayer must first get a research stamp to be able to process it.

In connection with this, the authors are interested in researching further and pouring in scientific works with the title "Law Making Implementation Problem of Duty of Right on Land and Building in Batu City, Malang City. and Malang Regency".

II. DATA AND METHOD

procedures for collection and clear BPHTB examination Although it is indeed an obligation of tax collectors to test taxpayer compliance in implementing the self As a normative legal research, data used in this assessment system.

Likewise what happens in the Regional Government of Malang City, the amount of BPHTB in terms of buying and selling must be deposited by the taxpayer, and should be calculated based on the self assessment system, but determined by the Malang City Government through the

relevant agency namely Malang Regional Tax Service Agency (hereinafter abbreviated with "BP2D Kota Malang"), as stipulated in the Regional Regulation of Malang City Number 15 of 2010 concerning BPHTB (hereinafter abbreviated as "Perda Malang City research are secondary data, that are collected primary legal sources, that consisted of law and other prevailing governmental regulations, and secondary legal sources that consisted of text books. The main regulations used in this research are Indonesia Civil Code, Duty of Right on Land and Building Code, Government Administration Law, Local Regulation About Duty of Rights to Land and Building in Batu City, Malang City, and Malang Regency. 15/2010"), Malang Mayor Regulation Number 55 of 2010^B *Method* concerning Procedures and Payment of BPHTB (hereinafter referred to as "Malang Officers 55/2010"), and Malang Mayor Regulation Number 4 of 2011 concerning Procedures for Research and Examination of BPHTB (hereinafter referred to as "Perwali Malang 4/2011").

In contrast to what happened in the Malang Regency Government, the determination of the BPHTB amount in terms of sale and purchase has been made based on the self assessment system by the relevant agency, namely the Malang District Revenue Agency (hereinafter abbreviated as "Bapenda Malang Regency"), as stipulated in the Regency Regional Regulation Malang Number 8 of 2010 concerning Regional Taxes (hereinafter abbreviated as "Malang Regency Regional Regulation 8/2010"), as the basis for the collection of various regional taxes under the authority of regional governments as mandated by the PDRD Law, which also includes collection of BPHTB and Regent Regulations Malang Number 62 of 2017 concerning Amendments to Malang Regent Regulation Number 32 of 2013 concerning Procedures for Implementing BPHTB (which is subsequently referred to as "Perbup Malang 62/2017"). Data obtained are analyzed using qualitative method.

Discussion are made to understand the conception the aim of researchers is to Find legal rules, legal principles, or legal doctrines in order to answer legal problems that answer, commonly known as normative legal research, where to find out how the obstacles that occur to the implementation of collection Duty of Rights to Land and Building in Batu City, Malang City, and Malang Regency.

III. RESULTS AND DISCUSSION

Based on research, I've done in Batu City, Malang City, and Malang Regency, there are differences in procedures for collecting BPHTB in each region based on different regulations in each region. The procedure for collecting BPHTB in Batu City is based on Batu City

Regulation 2/2011[2] , in Malang City based on Malang City Regulation 15/2010 [3] , Malang Perwali 55/2010[4] , and Malang Perwali 4/2011[5], and for Malang Regency based on District Regulation Malang 8/2010[6] and Perbup Malang 62/2017.[7]

In order to find out whether the implementation of the tax collection procedure has been running as it should, a benchmark is needed that can be used as an analysis knife, whether this has been done properly and correctly, then on the other hand the importance of fulfilling the principles of tax collection in the form of certainty, fairness, efficiency , and comfort, are things that must be considered. Regarding the time specified in BPHTB collection, that is, at the time of the acquisition of rights to land and / or buildings, is the right time and in accordance with the principle of comfort, because in this case the taxpayer already knows that when someone wants to receive land rights and / or buildings, especially in the case of buying and selling land and / or buildings, will be charged with BPHTB payments, which in this case reflects comfort in the tax collection system.

The application of the self assessment system is a tax collection system, where taxpayers are required to report, calculate, and pay taxes owed themselves. The meaning contained is, if the taxpayer does not report it, then the tax collector will also not be able to carry out checks to the taxpayer. Like the principle of tax collection in BPHTB, tax collectors will not conduct checks, if the taxpayers themselves do not report if they have carried out buying and selling transactions. So, indeed the self assessment system is an initiative of the taxpayer, which is carried out for its own sake so that it can create an AJB, which can then be used as one of the conditions for the process of returning the name. Then in the legislation also regulated how the procedure for collecting BPHTB based on the self assessment system, so as to provide certainty how the self assessment system is implemented.

A. *Implementation of Duty of Right on Land and Building in Batu City*

The tax collection system in Batu City itself does not reflect certainty, and has already prepared the Batu City Regional Regulation 2/2011, because on the other hand it has not yet formed an implementing regulation for the use of the technical permit for collection. The unclear rules regarding the issuance of mayor's regulations will have an impact on the principle of efficiency, which has led to the opening of opportunities for fraud by BKD Kota Batu, which has the potential to harm the area more than the compilation of clear relationships. In addition, for the

principle of justice, it is difficult to find a place of court, there is no need for clear regulations, about justice that need to be considered in the same country. Taxpayers must be updated, the same and in different circumstances. well organized.

The facts on the ground that occur in each area of Batu City, Malang City, and Malang Regency there are differences in their implementation in each region. In Batu City, the self assessment system was not implemented as mandated in the General Explanation of the Batu City Regional Regulation 2/2011. After the taxpayer calculates and reports the tax due, the taxpayer cannot immediately make payments at Bank Jatim, but must wait for recommendations from BKD Kota Batu first. On the other hand, Bank Jatim also did not want to receive payments from taxpayers before getting a recommendation from BKD Kota Batu. There is no mayor regulation as implementing regulations based on Article 170 paragraph

(1) and paragraph (3) of the PDRD Law and Article 36 of Kota Batu Perda 2/2011[2] concerning the procedures for research and examination of BPHTB, which is the legal basis for BKD Batu City supervising to test taxpayer compliance based on Article 29 paragraph (1) UU KUP and Article 4 PP 9/2010.

The absence of the mayor's regulation as the implementing regulation of the Batu City Regional Regulation 2/2011, resulted in inequality regarding how the BPHTB collection procedure was carried out, such as not regulating how the procedures for filling, payment procedures, deposits, payment places, calculation procedures, and procedures how to check BPHTB SSPD. The authority possessed by Mayor of Batu is the authority obtained through attribution to implement it by making a mayor regulation, as has been mandated in the PDRD Law.

The actions carried out by the BKD of Batu City regarding the procedures carried out in the self assessment system constitute misuse of authority in exceeding authority that is contrary to the laws and regulations. Decisions and / or actions that are determined and / or carried out beyond the authority are invalid and in order to obtain juridical certainty, a claim can be submitted to the State Administrative Court (hereinafter abbreviated as "TUN Court").

Based on Article 6 paragraph (2) of Law 30/2014, [8] government officials do have the right to use authority in making decisions and / or actions based on the provisions of legislation and AUPB, organizing government activities based on their authority, using discretion in accordance with their objectives , and all of that must be carried out in accordance with the provisions of laws and regulations, government policies, and AUPB based on Article 7

paragraph (1) of Law 30/2014. [8] But it must be noted also in other articles, it must be seen the conditions in conducting discretion. It is clear that the actions that should be taken by the City BKD should not conflict with the provisions of the legislation and AUPB based on Article 24 letter b and letter c. Based on Article 22 paragraph (2) of Law 30/2014,[8] states that "every discretionary use of government officials to facilitate the administration of government, fill the legal vacuum, provide legal certainty, and overcome the stagnation of government in certain circumstances for the benefit and public interest".

If the local government of Batu City bases an action based on AUPB on legal certainty, that regional government has been mandated to make mayor regulations based on the PDRD Law, therefore BKD Kota Batu cannot take an action that has actually been regulated in legislation, because in fact, the regulation of the mayor can provide legal certainty without having to do discretion. In addition, this action can also be said to contradict the provisions of the laws and regulations, because there are indeed rules that govern the making of a mayor's regulation on procedures for filling, payment procedures, deposits, payment places, procedures for calculation, and procedures for auditing SSPD BPHTB.

The regional head is a state official. In Article 122 letter m of Law Number 5 Year 2014 concerning State Civil Apparatus (hereinafter abbreviated as "ASN Law"), it is affirmed that one of the state officials is regent / mayor and deputy regent / deputy mayor. Before the regional head holds his position, the regional head is sworn in by taking an oath / promise to uphold the 1945 Constitution and carry out all the laws and regulations in a straightforward manner based on Article

61 paragraph (1) and paragraph (2) of Law 9/2015.) The legal consequences arising from the problems that occur are the Mayor of Batu has violated his oath regulated in Law 9/2015 on the grounds as referred to in Article 170 paragraph (3) of the PDRD Law and Article 36 of Batu City Regulation 2/2011, has mandated the Mayor to be obliged form a mayor regulation that regulates the procedures (procedures) for BPHTB collection, so that the agencies involved in this case are BKD Batu City in order to have a legal umbrella in testing tax compliance.

There are several AUPB which are violated by BKD Kota Batu. Regarding the principle of legal certainty as one of the principles in AUPB, it is a principle that prioritizes the basis of the provisions of legislation, there is no mayor regulation regarding procedures for filling, procedures for payment, deposits, payment places, procedures for calculation, and procedures for checking BPHTB SSPD , is a violation of the principle of legal certainty in the AUPB, which results

in legal uncertainty as to how the implementation of procedures regarding the collection of BPHTB for taxpayers and tax collectors.

Decisions and / or actions taken by BKD Batu City in carrying out procedures for filling out, procedures for payment, deposits, payment places, procedures for calculation, and procedures for auditing SSPD BPHTB, which are not based on implementing regulations, causing the impartiality as one of the principles in AUPB, because there has been a mandate in the PDRD Law and Batu City Regional Regulation 2/2011 to make implementing regulations since 2010. So, Batu City BKD in determining decisions and / or actions must also consider the interests of the parties as a whole and not discriminatory. The absence of clear rules leads to the formation of decisions and / or actions that are not always possible to be treated equally between one tax payer and another.

The abuse of authority that has been carried out by the BKD of Batu City as previously explained, proves that the principle has been violated not to abuse authority as one of the principles in AUPB. Regarding the actions taken by BKD Kota Batu, such as the violation of the self assessment system and also the establishment of implementing regulations, which are mandated by the PDRD Law and the Batu City Regional Regulation 2/2011[2] which are also not reflected in the principle of not abusing authority.

Regarding community rights (taxpayers) to obtain access and obtain information that is correct, honest and non-discriminatory, is one of the important aspects in carrying out the administration of government. The existence of different information from tax collectors, because there is no clear legal basis, is one reason for the occurrence of discriminatory actions because there are different treatments from tax collectors. This behavior is included in the violation of the principle of openness as one of the principles in AUPB.

Regardless of the benefits resulting from various violations of AUPB by the City of BKD, Batu City BKD should continue to provide clear procedures and in accordance with the provisions of the laws and regulations made by mayor regulations, which in fact have not yet been published even though they have been drafted since 2013. Such behavior is included in the violation of the principle of good service as one of the principles in AUPB.

B. Implementation of Duty of Right on Land and Building in Malang City

Regarding the tax collection system found in Malang City, it has reflected the fulfillment of the principle of certainty, evidenced by the provisions governing how the

procedures for collecting BPHTB have been regulated in detail and clearly.

Likewise with justice and efficiency, automatically the existence of clear rules also results in the phrase justice already described in existing regulations without having to be produced from each human interpretation which is very possible to determine different decisions and / or actions. In addition, it also resulted in the implementation of efficiency principles, because with the existence of clear rules, the potential for fraud that would be carried out by the relevant agencies was very small.

In Malang City itself is also the same as found in Batu City. No implementation of the self assessment system as mandated in the Explanation of Article 13 paragraph (2) of the Regional Regulation of Malang City 15/2010. After the taxpayer calculates and reports the tax due, the taxpayer cannot immediately make a payment at Bank Jatim, but must wait for recommendations from BP2D Malang City first. On the other hand, Bank Jatim also does not want to receive payments from taxpayers before obtaining a recommendation from the Malang City BP2D, even though based on Article 7 paragraph (1) of Malang Officers 55/2010,[4] Bank Jatim only has the obligation to accept SSPD- BPHTB from taxpayers and / or through other parties after obtaining a power of attorney from the taxpayer, checking the completeness of SSPD- BPHTB filling, returning the SSPD-BPHTB which is incomplete / lacking, signing the SSPD- BPHTB that has been fully filled, receiving BPHTB payments from the taxpayer and / or through the party others after obtaining a power of attorney from the taxpayer, filing the 5th sheet of the SSPD-BPHTB, and compiling a BPHTB Weekly Receipt Report (LMP) per week. So, indeed there is no rule that says that new payments can be received after the taxpayer gets a payment recommendation from BP2D Malang City.

Regarding the regulation of BPHTB research and examination as stated in Article 31 paragraph(1) of Malang City Regulation 15/2010, [3] that regional heads or appointed officials are obliged to conduct SSPD research activities submitted by taxpayers. This means that there must be payment in advance from the taxpayer to Bank Jatim, then the tax collector can conduct research and inspection. This is also supported based on Appendix II of Malang Regulation 55/2010 [4] which describes how the technical steps in collecting BPHTB. In step 2, it is said that the BPHTB SSPD is a letter used by taxpayers to pay BPHTB tax payable to Bank Jatim, which is submitted at the same time, when the taxpayer pays his BPHTB to Bank Jatim. Then, based on Article 3 paragraph (1) Perwali Malang 4/2011[5] , it is clearly stated that research on SSPD BPHTB submitted by taxpayers or their proxies has only been conducted by

BP2D of Malang City, after payment by taxpayers.

Misuse of authority in the case of exceeding the authority exercised by BP2D in Malang City is a matter that is contrary to the provisions of the laws and regulations, and is declared invalid. Then also, to get juridical certainty about the decision and / or action of the BP2D in Malang City, a claim can be submitted to the TUN Court.

There were several AUPBs that were violated by Malang City BP2D in the BPHTB collection system in Malang City. Regarding the problems in Malang City have similarities with those in Batu City regarding abuse of authority that has been carried out by Malang City BP2D which has been explained previously, proving that the principle has been violated not to abuse authority as one of the principles in AUPB. Regarding the actions taken by the Malang City BP2D, such as violating the self assessment system.

C. Implementation of Duty of Right on Land and Building in Malang Regency

Regarding the tax collection system found in Malang Regency, it has reflected the fulfillment of the principle of certainty, justice, and efficiency like tax collection system in Malang City.

Regarding the procedure for collection in Malang Regency has implemented a self assessment system, by giving trust to taxpayers to report, calculate, and pay for it themselves, besides Bapenda Malang Regency also keeps monitoring the taxpayers. Even though Perbup Malang 62/2017 has been established regarding the procedures for implementing BPHTB, but there are still procedures that are not implemented properly.

Regarding the incompatibility of procedures, in the event that after the taxpayer has validated SSPD BPHTB and TBP, PPAT / Notary should have signed the deed of transfer of rights to land and / or buildings based on Article 105 paragraph (1) of Malang Regency 8/2010[6] and Article 91 paragraph(1) PDRD Law. The facts that occur in the field, the Notary / PPAT can only sign it if it has received a research stamp from Bapenda Malang Regency. Likewise in Perkaban 1/2010, for the terms behind the name only requires SSB BPHTB, and there does not have to be a research stamp first.

Based on Article 13 paragraph (2) of Law 30/2014, Bapenda Malang Regency has been delegated authority by Malang Regency Regional Regulation 8/2010,[6] that taxpayers have been able to arrange their deeds at PPAT (signed by PPAT) at the time TBP was in existence and since BPHTB SSPD validation from Bapenda Malang Regency based on Article 7 paragraph (2) Perbup 62/2017.[7].

The fact that happened, Bapenda Malang Regency has exceeded its authority because it contradicted the provisions of legislation, which in fact this was an illegal decision and / or action and to obtain juridical certainty about the decision and / or action of Bapenda Malang Regency then it could be submitted lawsuit to the TUN Court.

In practice, in Malang Regency, field verification is still often carried out by Bapenda Malang Regency, because there are indications of taxpayers who do not report the price of transactions honestly, but will make a violation if Bapenda Malang Regency rejects the file submitted by the taxpayer, on the basis of price the transactions contained in the BPHTB SSPD submitted by taxpayers differ greatly from the market price by Bapenda Malang Regency. Though often the parties' transactions are based on the principle of family. Even though taxpayers cannot include supporting evidence, Bapenda Malang Regency is a tax service body which in this case carries out the mandate to serve taxpayers properly. So it is not permissible to refuse filing with taxpayers.

There are several AUPB that are violated in the procedure for collecting BPHTB in Malang Regency. Regarding the problems in Malang Regency have similarities with those in Batu City and Malang City regarding the abuse of authority that has been carried out by Bapenda Malang Regency which has been explained previously, proving that the principle has been violated not to abuse authority as one of the principles in AUPB. Regarding the actions carried out by Bapenda Malang Regency, such as making research stamps as a condition of the new AJB can be processed by PPAT, which in fact based on laws and regulations only requires TBP so that AJB can be processed by PPAT.

Regardless of the irregularities that occur in the self assessment system in Batu City and Malang City, by conducting research and examination before the taxpayer can pay the tax payable at Bank Jatim it is not necessarily done in the context of violation of laws and regulations because it is not in accordance with the procedures for collecting BPHTB based on legislative procedures, but there is a positive impact caused. The positive impact is, with the existence of research and examination before the taxpayer pays the tax owed, the profits obtained by the taxpayer namely if in the BPHTB SSPD submitted by the taxpayer there is less payment, then the taxpayer will not be fined for the lack of tax payments, different if SKPKB is issued, the taxpayer will automatically be charged a fine from the underpayment.

In addition, with the enactment of research and

examination at the time before the taxpayer can pay the tax due is to facilitate the affairs of the taxpayer so that it does not take protracted time in making BPHTB payments, and binding taxpayers to settle their tax obligations before being able to pay taxes and get TBP to complete AJB at PPAT.

Regarding that the Notary / PPAT has been able to process AJB on the condition that the taxpayer has submitted TBP based on legislation, in fact it cannot necessarily mean that what the taxpayer submits in the BPHTB SSPD is the actual transaction price, so that research stamps are the intention is that the taxpayer is also not liable for the liability of the BPHTB. This is based on 3 (three) possibilities regarding the reasons for the taxpayer in including the price of the transaction in SSPD BPHTB, which is a lie because it is evil, honest because it needs money, and honest because it is good. What is meant by lying is evil if the taxpayer submits BPHTB SSPD with the transaction price that does not match the actual transaction price. This results in the existence of a potential lost, with the small price of the transaction, resulting in a decrease in UN income each year. Then, regarding honesty because the need for money is difficult to prove, even though the transaction price is carried out under the United Nations NJOP, because it is based on Article 87 paragraph (3) of the PDRD Act, if the transaction price is below the NJOP PBB, then NJOP is used, because must remain subject to the provisions of the applicable legislation. Regarding honest because it is good, that is, taxpayers who report the transaction price according to the actual transaction price. These three indications are possible to be carried out by taxpayers as the basis for delivering the BPHTB SSPD, because it is still difficult to demand honesty from the taxpayer himself regarding the actual price of the transaction.

So for the implementation of the self assessment system itself, it is possible to conduct research and examination before the taxpayer pays the BPHTB due, by not eliminating the essence of the self assessment system itself, regarding the obligation of the taxpayer (initiative) to report the tax payable. Regarding the order deviation that is not in accordance with the laws and regulations is something that cannot be violated, but this is done in order to benefit taxpayers in several respects, and the most important thing in the self assessment system is still having the essence, where the taxpayer must indeed report it yourself.

IV. CONCLUSIONS

The collection procedure conducted by BKD Kota Batu has implemented a tax collection system that is in accordance with efficiency because new BPHTB collection will be imposed when someone gets the rights to land and / or

buildings, but on the other hand certainty, justice and efficiency have not been applied, as a result of the absence of

implementing regulations. regarding its implementation in the field. Then, there are some differences that are not in accordance with the Batu City Regulation 2/2011, BKD Batu City does not implement the self assessment system by conducting research and / or examination before the taxpayer can pay the BPHTB owed, there is no clear legal basis (no implementing regulations), Batu City BKD misused its authority and Mayor of Batu who violated his oath of office, and held a government not in accordance with several AUPB, namely the principle of legal certainty, principle of impartiality, principle of not abusing authority, principle of openness, and principles of good service.

Furthermore, in Malang City, the implementation does not apply the self assessment system by conducting research and / or inspection before the taxpayer can pay the BPHTB, the Batu BP2D has misused its authority, and held a government not in accordance with several AUPB, namely the principle of not abusing authority.

Then in Malang Regency, the implementation has a number of things that are not appropriate, namely having to obtain a research stamp first so that the documents can be signed by the PPAT, even though in the PDRD Law and Malang Regency Regulation 8/2010, Bapenda Malang Regency has misused its authority, then held a government not in accordance with some AUPB, namely the principle of not abusing authority.

There should be a revision of the PDRD Law, which gives more freedom to the regional government in the procedure for collecting demean BPHTB does not eliminate the essence of the self assessment system, so that it can better accommodate the needs of the community in the field.

For Batu City Government, Malang Regency Government, and Malang City Government, that government internal supervision should focus more on supervision of relevant institutions in each region and if there are administrative errors, then it can be followed up with administrative improvements in accordance with the laws and regulations.

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