

## Pengenaan BPHTB berdasarkan UU No 21 tahun 1997 JO UU No 20 tahun 2000 dan persepsi PPAT/notaris terhadapnya di Kabupaten Sleman

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### Abstrak

This research aimed at searching and studying deeply about tax levied in form Duty of Right on Land and Building gained, and also looking at various views of officials in charge of making land certificate as parties who have very important roles in determining the success of a such a duty levied. This research was carried out by using combination of library research and field research. Data collected in the field were taken from result of interviewing officials in charge of making land certificate in Sleman Regency both as informations and respondents. The library data were collected by using documentary study toward library materials related to the problem researched. The research result indicated that Duty of Right Land and Building gained levied was quite good, especially viewed from the result achieved in comparison with the target. From the mecanism and implementation of functions of apparatus in the field and related institutes point of view there were some problem seen, such as: administration system, reporting system, and supervision system. Dealing with views of Officials in charge of making land certificate, most of them said that Duty of Right on Land and Building gained levied was carried out well and so was the provision that based it.