ABSTRACT

THE LEGAL POLICY IN REGISTERING RIGHT SWITCHOVER RELATED TO PAYMENT OF FEE OF LAND AND BUILDING RIGHT ACQUISITION

By

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Land registration is an important matter in land administration for securing a person’s right on land and building to realize orderliness of land administration. Land administration orderliness can be realized when the land administration service is improved. The problem statement in this thesis was that why National Land Agency (or BPN) published legal policy Number 5/SE/IV/2013 about Registration of Land Owning Right or Registration of Land Owning Right Switchover related to the Exercise of Act Number 28 in 2009 about Regional Taxation and Retribution, and how did the implication of this National Land Agency’s legal policy.

This research used normative and empirical jurisdiction approaches. The normative jurisdiction approach used materials from primary law, secondary law, and tertiary law related to the Legal policy of National Land Agency in registration of land owning right switchover related to fee payment of BPHTB. The empirical jurisdiction approach was used to conduct study in four District/Municipal Land Offices in Lampung province.

The results showed that the legal policy of National Land Agency in improving service speed in land administration by publishing Official Letter of National Land Agency Number 5/SE/IV/2013 about registration of land owning right or registration of land owning right switchover related to exercise of Act Number 28 in 2009 about regional taxation and retribution. This legal policy of National Land Agency did not require validation process or examination of evidence or invoice of BPHTB payment to Regional Income Office (Dispenda) with a purpose to make the registration easier. This policy was published as a response to public complaint on BPHTB that consumed a lot of time so that it hampered process of certificate of land owning right switchover issuance.

The researcher recommends government to publish a binding regulation between National Land Agency and District/Municipal governments about the exercise of registration of land owning right switchover related to BPHTB payment and Regional Income Office (Dispenda) should make a standard procedure on the BPHTB taxation.

Keywords : Registration, Land, Right