

LEGAL CONSIDERATIONS REGARDING THE ADDITION OF STAMP DUTY IN PROVIDING LEGAL CERTAINTY OF CIVIL AGREEMENT DOCUMENTS ACCORDING TO LAW NUMBER 10 YEAR 2020 CONCERNING STAMP DUTY

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Abstract: In the context of national development, it is necessary to increase community participation in the collection of financing funds, the majority of which come from the taxation sector; one way to accomplish this is to comply with the obligation to pay Stamp Duty on certain documents used. The purpose of this study is to examine Stamp Duty in light of the explanation provided in Law No. 10 of 2020 on Stamp Duty. This is a type of normative legal research, which is the examination of the legal system. The type of secondary data used is secondary data. The data collection technique that was used was a review of the literature. The conclusion of this research is that the affixing of stamps on Civil Agreement documents in accordance with Article 1(2) and Article 3(1) and (2) of Law No. 10 of 2020 concerning Stamp Duty can explain why non-payment of Stamp Duty has no effect on the agreement's cancellation or validity.

Keywords: stamp duty, law, document, Law Number 10 of 2020

I. Introduction

To advance national development, the entire community's participation in the collection of financing funds, the majority of which come from the taxation sector, must be increased. One way to accomplish this is to comply with the Stamp Duty obligation on certain documents used (Fauza Tuanaya, 2020). In accordance with Law No. 10 of 2020 on Stamp Duty (State Gazette of the Republic of Indonesia, 2020 Number 240, Supplement to the State Gazette of the Republic of Indonesia, 2020 Number 6571), and Government Regulation No. 24 of 2000 (State Gazette of the Republic of Indonesia, 2000 Number 51, Supplement to the State Gazette of the Republic of Indonesia, 2000 Number 3950), the amount of the Stamp Duty rate and the rate of change in the Stamp Duty rate were determined.

According to the explanation provided in Law No. 10 of 2020 on Stamp Duty (Supplement to State Gazette No. 6571), documents subject to Stamp Duty are limited to those used in legal commerce. Covenants are common occurrences in everyday life in society. As social beings, humans rely on one another when it comes to reaching agreements, whether personal or commercial in nature. In everyday life, agreements are typically carried out with a seal attached (Tumilaar, 2015).

Many people believe or assume that without a seal, an agreement/contract is invalid, and as a result of this belief, quite a few people are willing to recreate their agreement simply because they forgot to give or pay off the seal in the agreement that was signed. Additionally, there are those who refuse to keep their promises as stated in the agreement, claiming that the agreement is invalid due to the absence of a seal. The community must understand that whether or not an agreement contains a seal is not a condition that becomes a parameter for determining whether or not an agreement is valid or invalid.

On the basis of the foregoing, the study will delve deeper into the legal implications of imposition of stamp duty in order to provide legal certainty for civil agreement documents in accordance with Law No. 10 of 2020 on Stamp Duty.

II. Literature Review

Stamp Duty

According to Article 1 paragraph 1 of Law No. 10 of 2020 on Stamp Duty, "taxes are levied on the documents referred to in this law under the name of stamp duty." This demonstrates that the Stamp Duty Act expressly states that stamp duty is a tax levied on documents. Stamp duty is not a substitute for services rendered on documents for which the government does not compensate the stamp duty payer directly. This demonstrates that the stamp duty satisfies the statutory criteria for levies (Siahaan, 2006).

Stamp Duty, as defined in Article 1 paragraph of the Stamp Duty Law, is the imposition of tax on documents (1). The stamp duty is a manifestation of the community's obligations and roles in contributing to national development and state financing in an indirect manner. Each member of the community is entrusted with the responsibility and trust to carry out his or her responsibilities through the use of his or her own seal on the

documents regulated by the Stamp Duty Act. The government encourages, researches, and monitors the use of stamps. The stamp duty is not levied on legal acts such as buying and selling, receiving money, and so forth, but on a document used to establish the existence of an act, such as a letter of agreement. The stamp duty is levied on a document, but not all documents are taxable. Stamp duty can be imposed only on documents that are specifically mentioned in the Stamp Duty Act, which includes a letter of agreement.

III. Agreement

The term "agreement" or "verbintenis" refers to a legal relationship between two or more parties in which one party has the right to obtain accomplishments while the other party is obligated to carry out those accomplishments. Verbintenis, or agreement, is a legal relationship that is regulated and legalized by law. As a result, agreements containing legal relationships between individuals are considered legal transactions (Harahap, 1986).

In contract law, the term "agreement" is equivalent to the Dutch term "overeenkomst" or to the English term "agreement." Contrary to the term "commitment law," the term "covenant law" refers to a distinct body of law. In English, the term "contract law" refers to what is commonly referred to as "agreement" in practice. An agreement is a written document entered into between two or more parties that establishes, modifies, or terminates a legal relationship. According to Article 1313 of the Indonesian Civil Code, an agreement is an act by which one or more parties bind themselves to another party.

IV. Methodology

This type of research is a subset of normative legal research, which is an examination of the law in a systematic way. Secondary data were analyzed. The data collection technique is based on a review of the literature, which includes books, statutes and regulations, and other documents. The data was being analyzed using content analysis, and then presented in a descriptive way.

V. Results and Discussion

Legal Perspective of Stamping in Civil Agreement Documents According to Law Number 10 of 2020 concerning Stamp Duty

The Government of the Republic of Indonesia issues stamps and paper stamps. Stamp Duty is a material tax, which means that the tax is calculated on the object, which in this case is referred to as a document. The existence of a document implies the imposition of a Stamp Duty. Stamp Duty is levied on a million documents. According to Article 1 paragraph (1) of Law No. 10 of 2020 on Stamp Duty, "taxes are imposed on the documents referred to in this law in the name of Stamp Duty."

This demonstrates that the Stamp Duty Act expressly states that the Stamp Duty is not a substitute for government services. The government imposes a Stamp Duty on documents for which the government does not provide a direct benefit to the payer of the Stamp Duty. This demonstrates that the Stamp Duty satisfies the criteria for levies included in taxes (Harahap, 2004).

In light of Indonesia's rapid internet development, and in accordance with Law No. 11 of 2008 on Information and Electronic Transactions, this electronic contract should be subject to stamp duty. Because electronic information and/or electronic documents are considered effective as long as the information contained within them can be accessed, displayed, maintained in its integrity, and used to explain a situation, Article 6 of Law No. 11 of 2008 concerning Information and Electronic Transactions considers them effective. To accommodate the needs of digital businesses, Law No. 10 of 2020 on Stamp Duty also provides for the existence of electronic seals and other types of seals in addition to the traditional sticky stamps. In contrast to the sticky stamp, the electronic seal will include a unique code and certain information (Darono, 2013). The Government hopes that this provision will ensure that state revenues from digital transactions via electronic stamp duty are maximized. The use of electronic documents will promote paperless habits, which can help the business world become more efficient (Rachmawati Nur Ariyanti, 2020).

As a result, the document must be stamped in the broadest possible sense, without distinction between the paper and electronic versions. Additionally, it relates to Simplicity (simplicity). If you believe that the definition of a stamp duty document in Law No. 10 of 2020 is too restrictive, a Land Deed Official must be appointed and the payment made. As a result, the material's potential is limited.

Legal Certainty in the Affixing of Stamps in Civil Agreement Documents Determines the Validity of the Agreement according to Law Number 10 of 2020 concerning Stamp Duty

In general, a letter of agreement is a type of written evidence created by parties who entered into an agreement with the intention of avoiding a future dispute. Almost every time we see a letter of agreement in Indonesia, it contains a seal. However, whether we understand the purpose of the seal used in the fundamental agreement that separates the seal from the letter of agreement is a matter of legal interpretation. The seal falls under public law, whereas the letter of agreement falls under private law. According to Article 1320 of the Civil

Code, an agreement is valid if it meets four conditions, including the existence of an agreement, the ability/ability to carry out legal actions, certain things, and a lawful cause. It is self-evident that the Civil Code, and not the Stamp Duty Act, serves as the reference or benchmark for determining the validity of a letter of agreement (Alaudin, 2016).

Stamp Duty is levied on the Stamp Duty's subject. The Stamp Duty is levied on a document, as defined in Law No. 10 of 2020 on Stamp Duty. There is no rule requiring a person to create a document for a situation, act, or event, which means that a person can avoid taxes by not creating one. Of course, this is not illegal. However, in order to establish a situation, action, or event, people or society frequently create documents as evidence in order to avoid future disputes. A letter of agreement is one type of document that is frequently created by the community (Tansuria, 2013).

According to the explanation above, even if the document/agreement letter contains numerous seals, it has no evidentiary value if the contents are false or incorrect. Thus, it does not mean that the agreement letter is false or illegal; rather, it means that it has become legal/correct due to the use of a seal. That is where it appears that the seal does not determine the validity of a document or agreement letter; rather, the content of the agreement determines whether or not it complies with the provisions of Article 1320 of the Civil Code.

When we ask the public what the seal is, we generally receive an almost uniform response. The majority of people believe that Stamp Duty is a sign of an agreement's or document's validity. In other words, the presence or absence of a seal on a letter of agreement or document establishes its validity. On the other hand, some believe that adding a higher stamp value to a letter or document makes it "more legal." As siahaan stated, "often encountered issues relating to the payment of Stamp Duty that are inconsistent with the provisions stipulated in the applicable Stamp Duty regulations in Indonesia."

The Stamp Duty settlement is highly dependent on the community, as the community is given the responsibility to pay their own Stamp Duty obligations. This trust necessitates the integrity and obedience of every community member. However, it is necessary to understand that the Government is not simply letting it go in this case; supervision is still being carried out, as stated explicitly in Article 11 of Law No. 10 of 2020 on Stamp Duty, which reads as follows:

- 1) Government officials, judges, clerks, bailiffs, notaries, and other public officials are not permitted to: receive, consider, or retain documents for which Stamp Duty has not been paid or has been paid insufficiently; attach documents for which Stamp Duty has not been paid or has been paid insufficiently in accordance with the tariff on other related documents; make copies, copies, copies, or excerpts of documents for which Stamp Duty has not been paid or has been paid insufficiently; d. provide information or notes on documents
- 2) Violations of the provisions referred to in paragraph (1) are punishable administratively in accordance with applicable laws and regulations (Muljono, 1999).

The official described in article 11 is "an extension" of the Directorate General of Taxes and is responsible for supervising the enforcement of the Stamp Duty provisions of Law No. 10 of 2020. The presence of officials is required explicitly in Law Number 10 of 2020 concerning Stamp Duty, as neither the object nor the subject of tax has an identity number. As a result, these officials must have a thorough understanding of Law No. 10 of 2020 on Stamp Duty.

Article 12 of Law No. 10 of 2020 on Stamp Duty provides that the obligation to pay Stamp Duty and administrative fines imposed by this Law expires five years after the date the document was created. Additionally, it was explained that the five-year expiration period is calculated from the date the document was created and applies to all documents, including receipts, for the sake of legal certainty.

According to the provisions stated above, the previous document or agreement letter is not paid off. Thus, non-payment of Stamp Duty has no bearing on whether an agreement must be canceled or on the validity of a letter of agreement. If an agreement letter is drafted in accordance with Article 1320 of the Civil Code, it is legally valid regardless of the presence or absence of a seal. The effect of not stamping the document or agreement letter solely on the document or agreement letter is that public officials cannot serve the document or agreement letter in legal traffic, as stated in Article 11 of Law No. 10 of 2020 concerning Stamp Duty, because the document or agreement letter is deemed invalid. adhere to the legal procedure in this case, which is governed by Law No. 10 of 2020 concerning Stamp Duty, as amended by Government Regulation 24 of 2000.

VI. Conclusion

The affixing of a stamp to the Civil Agreement Document in accordance with Article 1(2) and Article 3(1) and (2) of Law No. 10 of 2020 concerning Stamp Duty may be used as evidence in the agreement, and the Stamp Duty satisfies the tax's collection criteria. Due to the fact that the previous document or agreement letter was not stamped, the document or agreement letter was considered unstamped, and in accordance with the provisions of the law, the Stamp Duty could be settled with a subsequent stamp duty as regulated in Article 2 of the Minister of Finance's Regulation No. 70/PMK.03/2014 concerning Sealing Procedures. Thus, non-payment of Stamp Duty has no bearing on whether an agreement must be canceled or on the validity of a letter of

agreement. If an agreement letter is drafted in accordance with Article 1320 of the Civil Code, it is legally valid regardless of the presence or absence of a seal.

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