

## TAX ANALYSIS IN THE DISTRIBUTION OF INHERITANCE: A STUDY OF REGULATION AND IMPLEMENTATION IN INDONESIA

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### Abstract

This study analyzes the taxation arrangements in inheritance in Indonesia, particularly the tax obligations arising from the transfer of the testator's assets to the heirs. Inheritance involves movable and immovable assets that can become tax objects such as the Fees on Acquisition of Land and Building Rights (BPHTB) and Income Tax (PPh) on income from inherited assets. This research uses a normative legal approach to examine regulations such as Article 4 Paragraph (3) and Article 2 Paragraph (1) of the Income Tax Law, which regulate the imposition of taxes on undivided inheritance. The results show that strategies such as document consolidation, utilization of tax technology, and transparent reporting can improve heirs' compliance with tax obligations. In addition, the disclosure of financial information through the Common Reporting Standard (CRS) and Automatic Exchange of Information (AEOI) emphasizes the importance of reporting inheritance in the Annual Tax Return (SPT). By understanding the basis of tax imposition, correct reporting, and repayment mechanism, heirs can manage inheritance wisely and reduce the risk of conflict and legal sanctions.

**Keywords:** Heirs, Income tax, Inheritance, Inheritance regulation, Land and building tax Taxation, Tax reporting

### A. INTRODUCTION

Inheritance is one of the important aspects of law that regulates the transfer of property from a person who has passed away to their heirs. This process involves the assets owned by the testator, and the liabilities that may be left behind. Understanding inheritance law is crucial, as each individual has different rights and responsibilities depending on their legal status and relationship with the testator. Inheritance is about the division of property, and includes legal aspects that must be adhered to in order for the process to run fairly and in accordance with applicable regulations.

When the testator dies, all assets, both in the form of assets and liabilities, legally pass to his heirs. The event of death triggers the opening of inheritance, which marks the beginning of the division of inheritance according to civil law. In Indonesia, inheritance law includes three main systems: Western Inheritance Law based on the Indonesia Civil Code, Islamic Inheritance Law referring to the Quran and Sunnah, and Customary Inheritance Law whose application varies by region. In addition, heirs are the main beneficiaries of the estate, although some assets may be allocated to other parties. The estate itself includes the legal rights and financial obligations of the testator (Nidal, 2024). Therefore, inheritance law is part of property law, and has a connection with family law.

Inheritance is a process that is often characterized by various problems, especially when the property left by the testator must be divided among the heirs. In the absence of clear

arrangements, the division of inheritance can lead to conflicts and disputes between the heirs, which are often caused by a lack of understanding of the rights and obligations of each party. In many cases, this lack of clarity can lead to prolonged disputes, damage family relationships, and hamper the process of inheritance distribution (Rosalia, 2023). Therefore, it is important to have an effective mechanism to regulate the distribution of inheritance in order to reduce the potential for conflict and ensure justice for all parties involved.

The inheritance distribution deed comes as a solution to overcome these problems by providing clarity and legal certainty in the division of inheritance. This document serves to segregate and divide the joint ownership of the estate there by formally establishing the rights of each heir. Without this deed, heirs may experience difficulties in claiming their rights, and the potential for disputes may increase. Therefore, the drafting of a proper inheritance distribution deed that complies with legal provisions is crucial to ensure that the inheritance process runs smoothly, fairly, and reduces the risk of conflict among the heirs (Iroth et al., 2019).

Tax is one of the important aspects in a country's financial system, where every individual has an obligation to fulfill tax payments as a contribution to the development and welfare of society (Hidayatullah, 2016). However, taxes are often seen as a burden that must be borne by taxpayers, especially when it comes to inheritance. When someone dies and leaves behind assets, the heirs must face the process of dividing the inheritance, and have the obligation to pay taxes arising from the inheritance. This can cause problems, especially if the value of the inheritance received is not proportional to the tax to be paid, resulting in dissatisfaction and potential disputes among the heirs (Permana et al., 2023).

Tax liabilities arising from inheritance are often a source of confusion and uncertainty for heirs. Many of them may not fully understand the applicable tax regulations, including how to calculate the tax payable and payment deadlines. Moreover, in some cases, high taxes can reduce the value of the inheritance received, disrupting the heirs' financial plans. The issue becomes even more complex when there are different types of assets in the estate, each of which may be taxed in different ways. Therefore, it is important to provide a clear understanding of the tax obligations associated with inheritance so that heirs can manage the assets left behind wisely and avoid legal issues later on.

In terms of inheritance taxation, there is an income tax exemption for inheritance that has been divided, according to Article 4 Paragraph (3) of the Income Tax Law. However, if the undivided inheritance generates income, the income remains a tax object. In addition, inherited assets in the form of land and buildings are subject to Land and Building Acquisition Duty (BPHTB) for heirs who legally receive them. Based on Article 2 Paragraph (1), undivided inheritance is subject to tax as an entity that replaces the legal heirs. Thus, inheritance is part of the income tax regulation that aims to regulate asset transfers and improve community welfare through the utilization of public funds (Hendarto, 2019).

An understanding of the tax base, tax subjects, and the process of distributing inheritance benefits is essential to determine the appropriate tax treatment for heirs. In addition, an evaluation of the tax obligations that arise can ensure that the rights and responsibilities of the heirs are accurately fulfilled. Inheritance provides benefits, both directly through the receipt of assets, and indirectly through the enhancement of the heirs' future economic opportunities. In some cases, when the entire estate passes to the sole legal heir, the term "divided rights" is no longer relevant. Therefore, the division of inheritance affects the financial aspects of the heirs and their legal obligations. This paper aims to analyze the impact of taxation on inheritance and provide an explanation of the rights and obligations of heirs arising from the receipt of inheritance. It also identifies effective strategies in ensuring heirs' compliance with tax obligations arising from inheritance, including tax reporting and repayment mechanisms.

## **B. LITERATURE REVIEW**

Taxation of inheritance in Indonesia is regulated in Law Number 36 of 2008 on Income Tax (Income Tax Law). According to Ayza (2017), inheritance is basically not an income tax object as stipulated in Article 4 Paragraph (3) Letter (b) of the Income Tax Law. However, there are several important aspects that need to be considered regarding inheritance taxation. Wulandari and Alfiana (2024) explain that although inheritance is not a tax object, there are reporting obligations that must be fulfilled by the heirs. They emphasized that inherited assets must be reported in the heirs' Annual Tax Return (SPT), even though they are not directly subject to income tax.

One important aspect in inheritance taxation is the status of undivided inheritance. According to Sabnita (2022), an undivided inheritance is considered a substitute tax subject that replaces the position of the entitled heirs. This has important implications regarding tax obligations. Wulandari and Alfiana (2024) explain that income arising from undivided inheritance remains an income tax object. This means that although the inheritance itself is not a tax object, the income generated from the inherited property must still be taken into account in tax obligations.

Another aspect that needs to be considered in inheritance taxation is the Fees for Acquisition of Land and Building Rights (BPHTB). Ayza (2017) explains that for inheritance in the form of land or buildings, there is an obligation to pay BPHTB. This is a different form of tax from income tax and has its own rules. Sabnita (2022) adds that the imposition of BPHTB on inheritance in the form of property is a common practice in various countries, although with variations in its application. In Indonesia, BPHTB on inheritance is regulated in each regional regulation, considering that BPHTB is a regional tax.

Wulandari and Alfiana (2024) identified several challenges in the implementation of inheritance taxation in Indonesia. One of the main challenges is the lack of clarity of regulations that can cause confusion in the community, especially regarding the tax status of undivided inheritance. Sabnita (2022) highlighted the importance of socialization and education to the public regarding inheritance-related tax obligations. Lack of understanding can lead to unintentional non-compliance, which in turn can lead to legal issues later on.

## **C. RESEARCH METHODOLOGY**

This research uses a normative legal approach that views law as a basic framework in setting social standards and regulating various aspects of life, including inheritance and taxation. The norm system in normative law is built on principles, standards, and rules derived from laws, court decisions, treaties, and legal doctrines. This approach allows for the analysis of relevant regulations to ensure fairness and legal certainty in the distribution of inheritance.

The approach used in this research includes two main methods, namely the statutory approach and the conceptual approach. By using these two approaches, this research aims to explain the taxation arrangements in inheritance, as well as the rights and obligations that come with it. In this study, the taxation aspect of inheritance is also analyzed, especially regarding tax obligations arising from inheritance, such as income tax and Fees for Acquisition of Land and Building Rights (BPHTB). This research will examine the provisions in Article 4 Paragraph (3) and Article 2 Paragraph (1) of the Income Tax Law, which stipulate that inheritances that have been divided are exempt from income tax, while undivided inheritances are taxed as entities that replace legal heirs. Understanding the tax base, tax subjects, and the process of distributing inheritance benefits is essential to ensure that the rights and responsibilities of heirs can be fulfilled accurately. By using this research

method, the writing aims to provide a comprehensive understanding of the legal arrangements of inheritance and taxation in Indonesia. This research is expected to contribute to creating clarity and legal certainty so that the inheritance process can run fairly, efficiently, and in accordance with applicable legal provisions.

#### **D. RESULT AND DISCUSSION**

Inheritance is one of the legal processes that has a major impact on the economic, social and legal aspects of community life. When a person dies, his or her estate passes to his or her heirs, and this involves various legal rules governing the distribution of the estate. In Indonesian law, inheritance is regulated through several legal systems, namely Western inheritance law, Islamic inheritance law, and customary inheritance law, each of which has its own provisions regarding the division and management of inheritance. The transfer of assets through inheritance does not escape taxation arrangements, which provide a legal framework for the state to ensure the financial contribution of this wealth transfer.

The application of taxes on inheritance reflects the state's role in regulating wealth distribution that involves improving the economic capabilities of heirs. Inheritance tax, which is often imposed together with income tax and land and building acquisition tax (BPHTB), has a long history that was originally intended to regulate the legal transfer of wealth (Ikrar et al., 2023). However, over time, inheritance tax has become an important instrument for the state to raise public revenue while creating equity in wealth distribution.

Indonesian tax law provides that inheritance can be taxed in certain situations, especially when the inherited property has not been divided and generates additional income such as dividends, interest, or proceeds from asset management (Sabnita, 2022). Land and/or buildings acquired through inheritance are also subject to final tax, which is imposed based on the transfer value of the asset. Understanding the taxation arrangements in inheritance is crucial, as the tax obligations that arise often confuse heirs who may not fully understand the applicable regulations. Therefore, an analysis of inheritance tax regulations is necessary to provide clarity and legal certainty for the heirs.

Heirs who receive additional income from certain inherited assets are not subject to tax on the increase in economic capacity resulting from the distribution of dividends, interest, or proceeds from the sale of assets (Hendarto, 2019). This provision is regulated under Article 4 paragraph (1) of the Income Tax Law, which distinguishes between inherited assets that have been divided and those that have not been divided. If the inheritance has not been divided and generates income such as interest or dividends, then tax is imposed on the income. In addition, the sale of land and/or buildings from an inheritance is subject to Final Income Tax of 2.5% of the transfer value based on Governance Regulation Number 34 of 2016. In Indonesian inheritance law, inheritance is defined in Article 528 of the Indonesia Civil Code as the property rights left by the testator, while Islamic law defines it in Article 171 of the Compilation of Islamic Law as the assets and rights of the testator. Historically, inheritance tax was applied to regulate the legality of wealth transfer, but it is now also considered as a new source of revenue for the recipient. Thus, the application of inheritance tax is regulated to provide justice while ensuring financial contribution to the state.

The provision in Article 2 Paragraph (3) Letter (c) of Income Tax Law Number 36 of 2008 explains that undivided inheritance is taxed as a substitute tax subject. Government Regulation Number 111 of 2000 also requires that the heirs must pay 50% of the BPHTB payable. However, BPHTB is not payable if the value of the inherited land and building is less than IDR 300 million, as stipulated in Minister of Finance Regulation Number 33/PMK.03/2008. The BPHTB calculation is carried out using the principle of 5% of the Tax

ARTICLE

Object Sale Value (NJOP) which has been reduced by the NPOPTKP, where the NPOPTKP limit can be different in each region.

The amount of NPOPTKP (Non-Taxable Tax Object Acquisition Value) in East Java in 2024 may vary depending on the region. NPOPTKP is the limit of the selling value of the tax object for the imposition of the Tax on Acquisition of Land and Building Rights (BPHTB). The amount of NPOPTKP is determined based on the provisions stipulated in the Law. In general, the NPOPTKP is at least IDR 80 million for the first acquisition of rights in the area where BPHTB is due. Thus, the BPHTB arrangement in inheritance clarifies the obligations of the heirs, and ensures compliance with applicable tax regulations to support the contribution to state revenue (Markos et al., 2025).

After the inheritance division process is completed, the Taxpayer Identification Number (NPWP) previously used for the undivided inheritance is terminated, and the tax responsibility for the inherited assets is transferred to each heir. According to Oktario and Oktarina (2019), each heir is required to report their tax obligations individually according to the assets received. During the process of managing undivided inheritance, income such as rental income is reported through the Annual Income Tax Return (SPT Masa PPh Article 4 paragraph (2)) with the applicable tax rate, for example 10% of rental income of IDR 50 million so that the tax to be paid is IDR 5 million for each installment. Payment is made no later than the 15th of the following month after the payment is received. Due to the complexity of tax rules, many heirs utilize the services of tax consultants to help calculate BPHTB, avoid mistakes, and simplify the fulfillment of tax obligations. Therefore, the presence of tax consultants is important in supporting heirs' compliance with tax obligations in Indonesia.

Negligence or willfulness in not reporting inheritance deposits in the Annual Tax Return (SPT) may result in administrative penalties in the form of a percentage of the tax that should have been paid. In accordance with the provisions of the Income Tax Law, all income, including interest from inherited deposits, must be recorded in the tax return. Inheritance is tax-free as long as the value has been reported by the testator previously. However, if a deposit of IDR 5 billion is not reported, then potential tax issues may arise. For example, if IDR 500 million of the inheritance is deposited in a savings account, the interest on the savings will be taxed at 20% or IDR 100 million, which is then reported in the Personal Tax Return. This tax is calculated by multiplying the gross amount by the tax rate. Therefore, even though the inheritance tax has been abolished, profits from inherited investments such as interest on savings, mutual funds, or other financial products are still taxable in accordance with applicable regulations.

Heirs who receive land or buildings through inheritance can apply for an Income Tax Exemption Certificate (SKB PPh) by including supporting documents such as an inheritance distribution letter, a photocopy of the family card, the last PBB SPPT, and the testator's last Income Tax Return. Although inheritance tax has been abolished, inheritance receipts must still be reported in the Annual Tax Return (SPT) to maintain tax transparency. In addition, heirs are required to register assets in the form of land or buildings under their name at the National Land Agency (BPN) by attaching a deed of inheritance, death certificate of the testator, and other documents. The completeness of this document also includes a certificate of inheritance issued by a court or notary, which serves to confirm who is entitled to receive the inheritance. Therefore, the inheritance process in Indonesia emphasizes the importance of fulfilling administrative documents and obligations in order to comply with applicable legal and tax regulations.

The heirs are responsible for paying off any outstanding tax liabilities on the inherited assets in accordance with applicable tax regulations. After the inheritance is transferred to the

ARTICLE

heirs, the asset becomes additional income that must be reported in the Annual Tax Return (SPT). As long as the assets are still registered under the name of the inheritor, the reporting obligation is on the inheritor's SPT, especially for inheritances with a value above IDR 1 billion. This reporting must also comply with the Common Reporting Standard (CRS) and Automatic Exchange of Information (AEOI) as part of financial information disclosure. In some cases, financial institutions may request documents such as death certificates or wills to disburse customer assets, the requirements of which may vary depending on the class or ethnicity of the inheritor. Thus, all inheritance documents used must be legally valid and in accordance with applicable administrative standards to ensure heirs' compliance with tax obligations (Permana et al., 2023).

The rights and responsibilities of the testator do not end with his death, but are passed on to the legal heirs. Inheritance law is a set of rules governing the transfer of wealth due to the death of a person, including its impact on family relationships and other parties. Inheritance involves the transfer of assets from the testator to heirs who are related by blood or marriage. Before the inherited assets can be received in full, the heirs must ensure that all tax obligations have been paid on behalf of the testator. Only after the outstanding taxes have been settled, the heirs can report the assets in the Annual Reporting Letter (SPT). Therefore, managing tax obligations in inheritance is an important step to ensure compliance with the law and clarity of rights for heirs.

Heirs who receive land as part of an inheritance have the responsibility to apply for renewal of land rights, especially if the validity period has expired, as stipulated in Government Regulation Number 40 of 1996. In addition, Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) is a tax payable by heirs on the transfer of land and building rights in an inheritance. This tax can be a significant additional burden for the heirs so it is important to take into account tax obligations in the inheritance process. Many people often overlook inheritance distribution planning with the assumption that all assets will increase the wealth of the heirs, without considering any tax liabilities or debts that must be repaid. Since inheritance includes assets as well as liabilities of the testator, heirs are responsible for settling existing debts before fully utilizing the assets received. Therefore, the distribution of inheritance must be carefully planned so as not to cause additional burdens for the heirs (Nidal, 2024).

Rejection of inheritance can be done through an affidavit or a court decision, making it a valid legal step in Indonesia. The main reason for refusal of inheritance often relates to large debts or liabilities attached to the inherited assets. Before deciding to accept or reject an inheritance, heirs are advised to check deeds or documents such as mortgages to ascertain the status of the inherited assets, including the existence of debts. Understanding the condition and location of the asset is very important before transferring ownership of the inheritance, as this step can help heirs avoid unwanted liabilities. Therefore, making the right decision regarding the acceptance or rejection of an inheritance requires careful consideration of the legal conditions and obligations attached to the inheritance.

The decision to refuse inheritance should be taken with careful consideration as it may affect other heirs who may depend on the distribution of the inheritance (Kusumo, 2023). In addition, this decision is final and irreversible once made so heirs need to ensure that this step is truly appropriate for their situation. Refusal of inheritance is often done to avoid responsibility for debts attached to the inheritance or to overcome conflicts that can arise in the family. Therefore, the right to refuse inheritance provides flexibility for heirs, but also demands caution in decision-making to avoid negative repercussions in the future (Istifarah, 2024).

ARTICLE

Financial information disclosure mechanisms such as the Common Reporting Standard (CRS) and Automatic Exchange of Information (AEOI) further emphasize the importance of reporting inheritance in the Annual Tax Return (SPT). Heirs are required to ensure that all administrative processes, both banking and tax related, have been properly completed before the inheritance can be received in full. In addition, heirs also need to understand the position and condition of the assets received, especially if the inheritance has not been divided. Undivided inheritance remains taxable in accordance with the prevailing taxation provisions in Indonesia, making an understanding of tax obligations an important element in inheritance management.

Inheritance in the form of tangible assets, such as land and buildings, as well as intangible assets, such as deposits in financial institutions or investment returns, has the potential to generate additional income for heirs (Permana et al., 2023). In accordance with Article 4 Paragraph (1) of Law Number 36 of 2008, additional income that increases wealth is considered taxable income and must be reported in the Annual Tax Return (SPT). Therefore, heirs are responsible for reporting income obtained from inherited assets, such as deposit interest or investment returns, in order to fulfill tax obligations in Indonesia (Hendarto, 2019).

Heirs' compliance with tax obligations is an important element in maintaining a smooth inheritance process and preventing legal problems that may arise in the future (Wulandari & Alfiana, 2024). In the Indonesian tax system, any receipt of assets that has the potential to increase economic capacity is considered income that must be reported in the Annual Tax Return (SPT). Therefore, heirs are responsible for reporting inheritance receipts and ensuring that taxes related to inherited assets, such as Income Tax (PPh) and Fees for Acquisition of Land and Building Rights (BPHTB), have been paid in accordance with applicable regulations.

The reporting of inherited assets in the tax return is done to provide transparency in taxation, especially in the era of financial information disclosure regulated by the Common Reporting Standard (CRS) and Automatic Exchange of Information (AEOI). Heirs are required to list all assets received, both in the form of tangible assets such as land and buildings, as well as intangible assets such as deposits and investments. In the case of undivided inheritance, reporting is done in the name of the inheritor until all assets are transferred to the heirs. This mechanism ensures that there is no potential for tax evasion on the inheritance received.

An inheritance tax settlement strategy involves comprehensive administrative management, including the settlement of the testator's outstanding tax liabilities. Heirs need to verify that all tax debts of the testator have been settled before receiving the inherited assets. For certain assets, such as land and buildings, heirs are required to pay BPHTB before the title transfer process can take place. In addition, if the inherited assets generate income, such as deposit interest or dividends, the tax on the income must also be settled before the SPT reporting is done.

One important strategy in ensuring heirs' tax compliance is to consolidate relevant documents, such as inheritance certificates, death certificates, and asset-related documents. This step makes it easier for heirs to fulfill their tax obligations and prevent potential conflicts with other parties who may feel entitled to the inheritance. The use of tax consultant services can also be a solution to ensure that all tax obligations are managed correctly and in accordance with applicable regulations.

Technological advances can be used to improve heirs' compliance with inheritance tax obligations. Electronic systems, such as e-filing and e-billing provided by the Directorate General of Taxes, allow tax reporting to be done more quickly and accurately. In addition,

access to the online tax information system makes it easier for heirs to verify the heir's tax status, calculate the tax liability to be paid, and apply for tax relief if needed.

With integrated strategies, such as transparent reporting, timely payment of tax obligations, and utilization of technology, heirs can effectively fulfill tax obligations. This compliance supports legal fairness and reduces the risk of administrative sanctions that could burden heirs in the future.

## E. CONCLUSION

Inheritance in Indonesia is a legal process that regulates the transfer of assets from the testator to the heirs, and involves various aspects of taxation that require understanding. Although direct inheritance tax has been abolished, the heirs still have the obligation to report and settle taxes related to the inherited assets, such as Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) and Income Tax (PPh) on the income generated from the assets. Tax provisions such as those stipulated in Article 4 Paragraph (3) and Article 2 Paragraph (1) of the Income Tax Law underscore the importance of reporting in the Annual Tax Return (SPT) to ensure tax transparency and compliance.

In addition, tax regulations in inheritance aim to provide fairness and ensure that heirs fulfill their legal and financial responsibilities. The complexity of tax rules, especially on undivided inheritance, requires heirs to complete administrative documents and utilize the services of tax consultants to avoid conflicts or sanctions. This process is further strengthened by the financial information disclosure mechanism through Common Reporting Standard (CRS) and Automatic Exchange of Information (AEOI).

This study concludes that tax management in inheritance requires an integrative strategy, starting from document consolidation, technology utilization, to careful planning of inheritance distribution. Thus, heirs can effectively carry out tax obligations, avoid potential disputes, and ensure that the inheritance process runs according to applicable legal provisions.

To ensure smoothness and compliance in the inheritance process, heirs need to pay attention to several important steps. First, administrative management must be done carefully. Documents such as the testator's death certificate, inheritance certificate, and tax documents of the testator need to be prepared completely before proceeding with the inheritance process. With complete documents, heirs can avoid potential conflicts or administrative errors that can hinder the inheritance process.

Understanding tax regulations is also crucial. Heirs need to understand tax obligations such as reporting in the Annual Tax Return (SPT) and the obligation to pay Fees for Acquisition of Land and Building Rights (BPHTB). In addition, additional income from inherited assets such as deposit interest or investment returns must be reported according to the provisions in order to avoid administrative sanctions.

The utilization of technology can be a solution to simplify tax reporting and payment. Digital platforms such as e-filing and e-billing provided by the Directorate General of Taxes allow heirs to perform tax obligations more quickly and accurately. With technological advancements, the taxation process becomes more transparent and efficient.

In addition, consulting with tax consultants or legal experts can help heirs understand the applicable legal and tax obligations. By involving experts, heirs can ensure that all tax obligations are fulfilled correctly and according to regulations. This step can also minimize potential mistakes that can cause problems in the future.

Careful planning of inheritance distribution through the preparation of a legal deed of inheritance distribution is highly recommended. This can avoid conflicts between heirs and

provide clarity on the rights and obligations of each party. With good planning, inheritance can run fairly and efficiently without causing disputes among the heirs.

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