

## TAXPAYER OBJECTION EFFORTS IN URBAN LAND AND BUILDING TAX (PBB-P2) DISPUTE (CASE STUDY AT THE REGIONAL REVENUE AGENCY OF MADIUN CITY)

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### ABSTRACT

**Keywords:** Tax law; Tax Disputes; Legal Remedies; Taxpayers. The Madiun City Government is facing problems in resolving tax issues, which can be resolved through standard tax objection resolution. The legal basis used is Law No. 28 of 2009 concerning Regional Taxes and Regional Levies. BAPENDA Madiun City has the authority to manage land and building taxes based on these regulations. This research aims to determine legal efforts in filing objections to resolving tax disputes in the PBB-P2 field and the obstacles taxpayers face in making legal objections. The research method used is the normative legal research method. The research results state that taxpayers who feel that the NJOP value determined by Bapenda is not by the condition of their property can submit an appeal to the Tax Court Agency. The process begins with submitting an objection letter to Bapenda within a certain period after sending the tax notification. If the objection is not accepted, the taxpayer can appeal to the Tax Court Agency. However, in the case at the Madiun City Bapenda, the request for an objection to the NJOP value of land and buildings was not granted. There are several obstacles to legal action for taxpayers' objections to resolving tax disputes in the urban PBB sector in Madiun City, such as legal uncertainty and limitations of law enforcement agencies. Legal reform, increasing the capacity of law enforcement agencies, and increasing awareness of tax law among the public are needed to overcome this.



### Introduction

In Indonesia, there are several types of taxes, including the Land and Building Tax, the definition. The land and Building Tax is imposed on the ownership and utilization of land and buildings in Indonesia (Widari & Ngumar, 2016). The imposition of Land and Building Tax in Indonesia is based on the idea that land and buildings provide benefits and a better economic position for people or entities with a right to or benefit from it. Therefore, it is natural that they are obliged to give part of the benefits or enjoyment obtained to the State through taxes (Wibowo, 2021). During the process of collecting Land and Building Tax, sometimes there are differences of opinion or tax disputes between taxpayers and the government, in this case, the office of the regional revenue agency of Madiun city, regarding the amount of tax to be paid. Collecting Land and Building Tax uses the Official Assessment collection system (Justiawal & Asmanurhidayani, 2023). Official Assessment is a tax collection system that authorizes the government (fiskus) to determine the amount of tax owed to be paid by taxpayers. In

this system, taxpayers are passive and wait for tax determination by the fiscus, then pay the tax owed according to the amount of tax assessment set by the fiscus (Nasution, Ginting, Bastari, & Barus, 2023).

The tax revenue structure has a vital role and is the most significant component and the primary source of domestic revenue to support government administration financing and national development (Setiawan, 2020). Among the sources of revenue or state revenue from the tax sector is the Land and Rural and Urban Building Tax (PBB-P2), which is a type of tax levied by the central government in its implementation, is carried out by the Ministry of Finance through the directorate general of taxes which in its entirety the revenue is handed over to the regions. In the Regional Budget (APBD), UN-P2 revenues are included in the local government group from tax quotients (Lintang, 2021).

The Madiun City Government has also succeeded in carrying out large-scale development in its area (especially the infrastructure and urban planning sectors); this spurred an increase in the Regional Original Revenue (PAD) of Madiun City, which makes the interest of investors outside the city of Madiun and foreigners competing to build and open businesses in the Madiun City area. The revenue obtained by the Madiun city government is obtained from various tax sectors such as Entertainment Tax, Hotel, Restaurant, Street Lighting, Parking Tax, Groundwater Tax, Land and building Rights Acquisition Tax, Land and Building Tax, and Other Income from taxes (Tax Fines). Data from the Regional Revenue Agency of Madiun City states that tax revenue consistently exceeds the annual tax target (Wibowo, 2021). In 2020, the tax target of Madiun City was 76,350,000,000 and realized at 90,389,463,175. Meanwhile, in 2021, the tax target is 82,260,000,000 and realized at 88,034,697,717. Revenue through the Land and Urban Building Tax significantly contributes to the opinion of Madiun City. This can be seen from the exceeded UN Tax target yearly. In 2020, the UN Tax Target is 18,250,000,000, realized at 22,379,466,936. Meanwhile, in 2021, it is targeted at 21,350,000,000 and realized at 22,852,741,293.

Although local original revenue is collected through taxes through predetermined targets, Madiun city tax revenue cannot be separated from tax issues. According to data collected from the Madiun City Regional Revenue Agency Office, one of the issues that have not been resolved by the Madiun City Regional Revenue Agency Office is the determination of the NJOP Value of land and buildings (Pratiwi, 2021). One example is determining the high value of NJOP land and buildings set by Bapenda on land and shophouse buildings in the PGM Kavling No A 24 complex.

The problems faced by the Madiun City Office in solving it using Tax Objection settlement standards. The legal basis is guided by existing rules, such as Law No. 28 of 2009, concerning Regional Taxes and Regional Retribution. This regulation gives BAPENDA Madiun City authority to manage land and building taxes (Waqidah, 2017).

The choice of the title of this study is based on the author's curiosity about how to resolve disputes and objections and review and correct data sources, especially the Land and Building Tax sector at the Regional Revenue Agency (BEPENDA) of Madiun City. Based on the background description of the problem, the problem can be formulated,

namely how taxpayers make legal efforts to object to the resolution of tax disputes in the field of Land and Urban Building Tax (PBB-P2) and obstacles for taxpayers in making legal efforts to object in the field of Land and Urban Building Tax (PBB-P2) in Madiun City.

### **Research Methods**

The approach method in this study uses a socio-legal research approach. The method of this approach is to find out the work of law in society within the framework of solving a problem; this approach is also intended to know tax regulations and theories, especially those related to Land and Urban Building Tax (PBB-P2).

The type of research used is a type of normative legal research. According to Mukti Fajar, normative Legal Research discusses legal principles or doctrines, legal history, and comparative law. In addition, problems will be studied based on norms or legislation and literature related to taxpayer objection efforts in land and urban building taxation disputes (PBB-P2) with case studies at the Regional Revenue Agency of Madiun City.

### **Results and Discussion**

#### **Tax Law Review**

Taxes are the largest source of revenue and development financing in Indonesia; as a sector with a strategic contribution and position, tax sector management must be carried out properly so that this sector can be relied on in various matters, including resolving disputes and providing legal certainty. Law Number 28 of 2007 Tax means a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, with no direct compensation, and used for state purposes for the greatest prosperity of the people.

Tax law has a vital role in regulating tax obligations. Tax law is a set of regulations that regulate the rights, obligations, and relationships between taxpayers and the government as tax collectors. Tax law belongs to public law; the *lex specialis derogat lex generalis* principle applies in this context. That is, special regulations in tax law have primacy over general regulations. If a provision has not been stipulated in a specific regulation, then the provisions in the general regulation will apply.

In this context, special regulations refer to tax law, while general regulations refer to public law or other pre-existing laws. Tax law applies the principle of imperative where its implementation cannot be delayed. For example, when filing an objection, the taxpayer must first pay the tax according to the provisions before there is a decision from the director general of taxes that the objection is accepted. In tax law, several things are regulated, namely:

- a. Who is the subject of taxes and taxpayers
- b. What objects are the objects of tax
- c. Tax obligations to the government
- d. Arising and write-off of tax debts
- e. , How taxes are collected

### **How to file objections and appeals**

The government is responsible for setting national tax rates and implementing them by applicable laws. Tax law is essential in creating a fair and efficient tax collection system. This is regulated in the law on tax law. In addition, tax law also serves as a source of information that clarifies the subjects and objects involved in tax collection to increase the overall tax potential (Aulia & Machdar, 2023).

### **Tax Dispute Resolution**

Tax disputes are disputes arising in the field of taxation between Taxpayers or Tax Insurers and authorized officials as a result of the issuance of decisions that can be appealed or filed with the Tax Court based on tax laws and regulations, including claims over the implementation of collection based on the Tax Collection Law by Forced Letter.

According to (Damai, 2018), A tax dispute is between a taxpayer, tax cutter, or tax collector and a tax official. Differences of opinion often occur due to differences in interpretation and interests between the tax officer or fiscus and the taxpayer. Differences of opinion or dissimilarities in perception between taxpayers and the fiscus regarding the determination of taxes owed issued or the existence of collection can cause tax disputes. According to Law No. 14 of 2002 concerning the Tax Court, tax disputes result from taxation between taxpayers and authorized tax authorities. The consequences of the issuance of judgment provisions that can be filed as an appeal or litigation to the Tax Court, based on the rules of tax regulations, including litigants or appeals against the implementation of tax collection based on the Tax Collection Rules with an enforcement letter.

Several things cause tax disputes: differences in the legal basis used. Second, the perception of the law is different, and third, there are disputes over certain transactions. In resolving tax disputes between the state (*fi scus*) or the party collecting taxes and the public as the party paying taxes, sometimes it requires the involvement of a general court judge on tax collection in the case of a. if there is a concursus or concursus between the tax court and other creditors against the taxpayer. b. if there is a refutation of the goods seized by FISCUS, either by the Taxpayer or the 3rd Party. c. If tax collection by FISCUS is contrary to legal provisions (Imam Nashirudin & Ak, 2023).

Legal remedies that Taxpayers can take in four ways, namely:

1. Objection, Categorized as objection if the Taxpayer believes that determining the amount of loss, amount of tax, and withholding or collection of tax is not as it should be.
2. Appeal: The following legal remedy that the Taxpayer has by the laws and regulations for his dissatisfaction with the decision of the Director General of Taxes is an appeal to the tax court.
3. A lawsuit is a legal remedy based on laws and regulations made by the Taxpayer or the taxpayer against the implementation of the tax collected or against a decision that can be submitted.
4. Judicial Review: Parties to a dispute may apply for judicial review only once upon the decision of the Tax Court to the Supreme Court.

### **Tax Dispute in BAPENDA Madiun City**

Efforts to resolve the dispute continue to be carried out by the Party concerned. However, the implementation of solving these problems has encountered obstacles, especially the absence of Rules that specifically deal with it. Tax dispute resolution carried out by the Regional Revenue Agency Office is guided by existing rules concerning Regional Taxes and Regional Levies, such as Law No. 28 of 2009. This regulation gives Bapenda Madiun City authority to manage land and building taxes.

The Regional Revenue Agency Office of Madiun City faced problems in solving them using tax objection settlement standards. The legal basis used is:

1. Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution.
2. Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 15 of 2014 concerning Service Standard Guidelines.
3. Madiun City Regional Regulation Number 5 of 2019 concerning Amendments to Madiun City Regional Regulation Number 15 of 2011 concerning Public Services.
4. Regional Regulation of Madiun City Number 3 of 2016 concerning establishing and arranging Regional Equipment.
5. Madiun Mayor Regulation Number 42 of 2018 concerning Amendments to Madiun Mayor Regulation 50 of 2016 concerning the Position, Organizational Structure, Details of duties and functions, and work procedures of the regional revenue agency.
6. Madiun Mayor Regulation Number 05 of 2019 concerning Procedures for Collecting Regional Taxes.

The dispute over the Land Tax and urban buildings began with the NJOP Value Determination Letter of land and buildings from BAPENDA Kota Madiun against shophouses in the PGM Kavling No A 24 complex. The NJOP decree was issued in 2019. After the decree issuance, the party that owns the land filed an objection to the NJOP Value Determination of land and buildings. The objection was submitted through a set addressed to the head of the Madiun City Regional Revenue Agency office in 2019, accompanied by five pieces of evidence.

After receiving the objection letter, the Madiun City Regional Revenue Agency office issued a letter of selling value of tax objects (NJOP) SPPT UN Urban numbered 973/388/401.203/2019 dated July 17, 2019. In a letter issued by BAPENDA Madiun City number 4, it is said that against the UN SPPT Year 2019 NOP. 35.77.020.005.007.0394.0 WP PT. HASTA MULYA PUTRA Jl. Majen Sungkono No 163 RT.014, RW. 05 Nambangan Lor Kota Madiun, Location: land and building the shophouse located at PGM Madiun Kavling A. 24 Jl. Serayu submitted by the applicant for the value of the land to be lowered in principle is not praised.

The decision was based on the reason that the UN SPPT was still in the hands of the Madiun primary KPP, and from 2014 to 2019, the Madiun City Bapenda had never raised the NJOP Value at the location because the Land Value was already high.

One of the reasons for the applicant to object to the NJOP Value set by BAPENDA Kota Madiun is the inappropriate placement of Land and Building Locations. This can be

seen from the evidence submitted by the applicant at the point of request submitted. Therefore, it is necessary to change the placement of the existing Land and Building Location within PGM Madiun Kavling A No. 24.

The settlement of the UN Urban Dispute in Madiun City, which occurred in 2019, is one of the lacks of legal certainty in its settlement, causing losses to taxpayers. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, which is the basis for resolving UN disputes in Urban Areas in Madiun City, is not used as a basis for giving decisions by BAPENDA.

This can be explained by the rules regarding Objections to the Determination of Taxpayers in Law No. 28 of 2009, which do not regulate the matter. For example, in the primary matter, NJOP Determination by BAPENDA is due to incorrect Location Determination. Meanwhile, Law No. 28 of 2009 only regulates submitting objections to Regional Heads or officials appointed by: a. SPPT; b. SKPD; c. SKPDKB; d. SKPDKBT; e. SKPDLB; f. SKPDN; and g. Withholding or collection by third parties based on the provisions of local tax laws and regulations. This is stipulated in Articles 103, 104, 105, and 106, which the Bapenda Kota Madiun cannot use all.

In addition to Law No. 28 of 2009, in Madiun Mayor Regulation No. 05 of 2019 concerning Procedures for Collecting Regional Taxes. Although the regulation has explained the provisions for resolving taxpayer objection disputes, the regulation cannot be used as a basis for resolving the Sengeketa.

The argument built by Bapenda Kota Madiun in deciding the matter is only to explain the authority of its institution in resolving taxpayer objections. Meanwhile, the subject matter raised by the Applicant is not given legal arguments, so the Decision tends to harm the Taxpayer.

### **Obstacles to Tax Level Settlement in BAPENDA Madiun City**

Article 25, paragraph (1) of the KUP Law confirms that if the taxpayer believes that the amount of loss, the amount of tax, and withholding or collection of tax are not appropriate, then the taxpayer can file an objection only to the Director General of Taxes. The objections raised related to the content or content of the tax assessment are:

1. The amount of loss based on the provisions of tax laws and regulations;
2. The amount of tax;
3. Withholding taxes; or
4. Tax collection.

Legal Remedies for Taxpayer Objections to Dispute Resolution in UN Urban Communities are concrete steps in law enforcement. Legal remedies that are part of the objectives of law enforcement are inseparable from obstacles, both those originating from the regulation itself and law enforcement. Law enforcement often arises due to a legal vacuum in a country or region. A legal vacuum is a situation without clear rules governing a particular issue or situation.

Here are some obstacles to law enforcement arising from legal vacancies in Legal Efforts. Taxpayer objections to dispute resolution in UN Urban in Madiun City are as follows:

a) Legal Uncertainty:

Legal certainty for each individual can be achieved by establishing law in actual cases. The prevailing law must not deviate, known as *fiat justitia et pereat mundus* (although the world is collapsing, the law must be enforced). Legal certainty is closely related to the concept of legal positivism. Legal positivism holds that the only source of law is the statute, and the judiciary is only the application of the law in actual cases.

According to Friedmann, legal substance is all norms applied by society, both written and unwritten. However, the legal products made by the current government are still far from people's expectations. There are still regulations that add to people's suffering. An example is the law on investment, which many criticize because it favors foreign investors and ignores the community's interests. One of the reasons is the existence of a legal vacuum that creates uncertainty in the legal system. When there are no clear rules, public and law enforcement officials can be confused about what action to take. This can lead to inconsistent decisions and difficulty enforcing the law fairly. A legal vacuum is a situation or event because things have not been regulated by law, so the law cannot be implemented in certain situations and circumstances.

The settlement of the UN Urban Dispute in Madiun City, which occurred in 2019, is one of the lacks of legal certainty in its settlement, causing losses to taxpayers. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, which is the basis for resolving UN disputes in Urban Areas in Madiun City, is not used as a basis for giving decisions by BAPENDA. Law No. 28 of 2009 does not regulate the matter. For example, in the primary matter, NJOP Determination by BAPENDA is due to incorrect Location Determination. Meanwhile, Law No. 28 of 2009 only regulates submitting objections to Regional Heads or officials appointed by: a. SPPT; b. SKPD; c. SKPDKB; d. SKPDKBT; e. SKPDLB; f. SKPDN; and g. Withholding or collection by third parties based on the provisions of local tax laws and regulations. This is stipulated in Articles 103, 104, 105, and 106, which the Bapenda Kota Madiun cannot use all. In addition, there is also Law No. 28 of 2009, in Madiun Mayor Regulation Number 05 of 2019, concerning Procedures for Collecting Regional Taxes. These rules cannot be used as a basis for completing the *sengeketa*.

b) Limited Law Enforcement Agencies:

Law implementation in society depends on people's legal awareness and is strongly influenced by law enforcement officials. Unfortunately, some legal regulations cannot be implemented properly because some law enforcement personnel do not implement legal provisions properly. This is due to improper execution by law enforcement itself, which is a bad example and can damage the image. In addition, law enforcement officers' good example and moral integrity are significant, as they are particularly vulnerable to bribery practices and abuse of authority. Money can influence the investigation process, the prosecution process, and the verdict handed down.

Judicial freedom is paramount in today's rule of law, where judicial power must be free from executive and legislative influence. Judicial freedom also plays a role in determining the nation's life and upholding the principle of the Rule of Law. Law

enforcement practices in Indonesia are increasingly difficult due to the lack of coordination between law enforcement in theoretical and operational aspects. This negatively impacts law enforcement, which should be carried out according to the law's mandate.

Law enforcement agencies are essential in law enforcement, and tax law enforcement is no exception (Zikri, Priyo, & Dewi, 2022). In the context of this study, Bapenda Kota Madiun is an institution responsible for enforcing tax law. Laws are made to create order and peace in society. Therefore, the law system must run like a series of community organs, complement each other, and be highly aware of the applicable law.

Bapenda Kota Madiun, the Office with the authority to resolve disputes submitting objections to the determination of NJOP land and buildings, must be giving decisions oriented to Law Enforcement. Referring to the decree issued by the Bapenda Kota Madiun on the submission of a letter objecting to the value of NJOP land and buildings, the author considers that the decision tends to ignore the value of justice. Bapenda only relies on formal requirements by not looking at the subject matter of the application, so the decision does not provide justice for taxpayers (Sianipar, Zulyadi, & Siregar, 2023).

In number 4 of the decree, against the object in dispute submitted by the Applicant for NJOP, his land was taken down, and Bapenda Kota Madiun gave a Decision with Disapproval. The decision then becomes a problem because it harms the Taxpayer, considering that in the dispute, the location of the object of the dispute was found to be manipulative.

## **Conclusion**

Taxpayers' legal remedies against objections to the value of NJOP can be done by appealing to the Tax Court Agency. Taxpayers can appeal if they feel that the NJOP value set by Bapenda does not match the condition of their property. The appeal process begins by submitting a letter of objection to Bapenda within a certain period after the tax notification is sent. If the objection is not accepted, the taxpayer can appeal to the Tax Court Agency. Legal remedies made by taxpayers occurring in BAPENDA Madiun City have been carried out based on applicable regulations. However, in its ruling, Bapenda Kota Madiun did not grant the application filed over the NJOP Value Objection of land and buildings. Legal remedies indeed find obstacles in making legal efforts to object taxpayers to dispute resolution at the UN Urban in Madiun City. Some of these obstacles are legal uncertainty and limited law enforcement agencies. The way to overcome this is by carrying out legal reform, increasing the capacity of law enforcers, and increasing awareness of tax law in the community.



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