

Juridical Review of the Position of Deeds Made by Land Deed Officials Perpetrating the Crime of Money Embezzlement Payment of Land and Building Tax

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Abstract. *The Land Deed Making Official (PPAT) is a public official who is given the authority to make authentic deeds regarding certain legal acts regarding Land Rights or Ownership Rights over Flat Units. However, it often happens that PPAT does things outside its authority, one of which is as the party that receives custody of PBB payments. This research aims to determine the juridical implications and responsibilities of PPAT in terms of receiving custody of Land and Building Tax (PBB) payments, then link it with appropriate theories in order to draw conclusions. The method used in the research, namely the approach method in this writing, is normative juridical, the specification of this research is analytical descriptive research. The data source uses secondary data. Data collection techniques use library research or document study. The data analysis technique uses a qualitative descriptive approach. In terms of paying PBB fees, it is basically paid by PPAT clients, but in practice it is often found that PPAT is trusted by many clients to pay their clients' PBB. In this regard, the statutory regulations do not regulate the authority of a PPAT who makes land deeds to pay land sale and purchase taxes from their clients, but if the clients give authority to the PPAT concerned to represent them to pay land sale and purchase taxes in the form of PBB to the state treasury, then the PPAT concerned basically does not have the authority to carry out such payments. This resulted in evasion of PBB tax payments to PPAT. For PPAT who commits this abuse of power, then as a result of these actions PPAT must be able to carry out accountability and be subject to appropriate criminal sanctions by the panel of judges, namely Article 372 and/or 374 of the Criminal Code and/or Articles 4,5,6 of the Republic of Indonesia Law No.8 of 2010 concerning the Crime of Money Laundering and Article 55 paragraph 1 of the Criminal Code.*

Keywords: Accountability; Authority; Tax.

1. Introduction

The Republic of Indonesia is a legal state based on Pancasila and the 1945 Constitution of the Republic of Indonesia (1954 Constitution). As a state that

adheres to the principles of a rule of law, the state guarantees legal certainty, order and protection which has truth and justice as its core for the lives of its people.¹Gustav Radbruch stated certainty as one of the goals of law. In the order of social life, it is closely related to certainty in the law. Legal certainty is in accordance with the normative nature of both provisions and judge's decisions.

Among the many implementers of the State, power, law and politics, there are those who are referred to as State officials, both generally and specifically. Among the general officials who carry out State duties, there are general officials called PPAT. PPAT carries out part of the land registration activities with the task of making authentic deeds as proof that certain legal acts have been carried out regarding land rights or ownership rights to apartment units which are used as the basis for registering changes in land registration data resulting from these legal acts in the designated work area by the government (absolute competence), namely the district or city in the same region as the working area of the Land Office².

Based on article 1 of the Government Regulation of the Republic of Indonesia Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Regulations on the Position of Officials Making Land Deeds, PPAT is referred to as a general official who is given the authority to make authentic deeds regarding certain legal acts regarding land rights and rights ownership of the apartment unit. A public official is a person appointed by an authorized agency, with the task of serving the general public in certain fields or activities.³

The tasks carried out by PPAT are regulated in article 2 paragraph (1) of Government Regulation Number 24 of 2016, namely carrying out some land registration activities by making deeds as proof that certain legal acts have been carried out, regarding land rights and ownership rights to apartment units, which will used as a basis for registering changes to land registration data resulting from legal regulations.⁴

Article 3 of Government Regulation Number 24 of 2016 states that to carry out this main task, the Land Deed Making Officer has the authority to make authentic

¹Article 1 number (3) of the 1945 Constitution of the Republic of Indonesia

². Baharudin (2014). Authority of the Land Deed Making Official (PPAT) in the Land Buying and Selling Process. *Progressive Justice*, Volume 5 Number 1, p 89

³Basir, Mustofa Abdul, Jilly Febrian Muhadi & Rini Irianti Sundry (2021). Role and Notary/PPAT Responsibilities in Minimizing Acts of Forgery of Tax Payment Proof of Transfer of Land Rights. *Acta Comitatus: Journal of Notarial Law*, Vol. 06 No. 03, p 615.

⁴Pintoko, Personal Bombong Fiqtian (2021). Responsibilities of Notaries/PPATs as Intellectual Daders in the Field of Taxation in Carrying Out Job Duties. *Journal of Education and Development*, Volume 9 Number 4, p 150.

deeds regarding all legal acts as mentioned in article 2 paragraph (2), regarding land rights and ownership rights to condominium units located within the work area. According to this article, PPAT is only given the authority to make deeds regarding land rights or ownership rights to apartment units within its work area. If the PPAT carries out deeds outside its work area except due to the expansion of districts/cities or the expansion of provinces, then the PPAT can be dishonorably dismissed in accordance with what has been determined in article 10 paragraph (3) of Government Regulation Number 24 of 2016.⁵

According to Law No. 16 of 2009 concerning the fourth amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures in Article 1 Paragraph 1 states that tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on laws, without receiving direct compensation and used for state needs for the greatest prosperity of the people. Taxes are a transfer of wealth from the people to the state treasury to finance routine expenditure and the excess is used for public savings which is the main source for financing public investment.⁶

Acquisition of Rights to Land and/or Buildings is a legal act or event that results in the acquisition of rights to land and/or buildings by an individual or entity. Meanwhile, Land and/or Building Rights are rights to land, including management rights, along with buildings on it, as intended in the law on land and buildings.⁷

There are various criminal acts or criminal acts or tax violations that can be subject to criminal sanctions. One example of a tax violation is the PPAT case in Surabaya which was charged with the Crime of Embezzlement, where in the Surabaya District Court decision Number: 2635/Pid.B/2016/PN.Sby, he was found guilty of committing the Crime of Embezzlement as regulated in Article 372 of the Criminal Code in conjunction with Article 55 paragraph (1) 1 of the Criminal Code (KUHP) is punishable by 1 (one) year and 3 (three) months in prison. 3 The defendant deliberately asked the parties to entrust the PBB payment while the defendant knew that as a Notary/PPAT he is not an official or tax collector, so it is contrary to the defendant's legal obligations as a Notary/PPAT.

In this case, the Notary/PPAT committed an unlawful act in which the PBB payment was deposited which was not paid to the state and was used for the defendant's personal interests. In this decision, sanctions for the crime of

⁵Government Regulation Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Position Regulations for Land Deed Officials.

⁶Mardiasmo. (2018). Taxation Revised Edition 2018. Yogyakarta: Andi Publishers, p. 3.

⁷Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

embezzlement are applied. In this case the Notary/PPAT does not pay the Notary/PPAT deposit by the client to the state treasury. Based on the Law on Notary Positions, criminalizing a Notary/PPAT must be based on the formal aspects of the Notary's deed. However, if the Notary is proven to have committed a violation from a formal aspect, the type of sanction that will be imposed depends on the type of violation. 4 One type of violation committed by PPAT is the misappropriation of PBB funds.

Based on the background above, the researcher is interested in discussing the study entitled: Juridical Review of the Position of Deeds Made by Officials Making Land Deeds, Perpetrators of the Crime of Embezzling Land and Building Tax Payments.

2. Research Methods

The method used in the research, namely the approach method in this writing, is normative juridical, the specification of this research is analytical descriptive research. The data source uses secondary data. Data collection techniques use library research or document study. The data analysis technique uses a qualitative descriptive approach.

3. Results and Discussion

3.1. The legal force of the deed made by the PPAT, the perpetrator of the criminal act of embezzlement of money entrusted to Land and Building Tax Payments

This case began with the defendant ALEXANDRA PUDENTIANA WIGNJODIGDO, SH, together with the witness HENDRA SIHOMBING (Defendant in a separate prosecution) at times between September 2011 and November 2011 or at least at certain times in two thousand and eleven, located at the defendant's office Jl. Raya Darmo No.54-56 Block B-5 Surabaya or at least in another place which is still included in the jurisdiction of the Surabaya District Court, as a person who commits, a person who orders to do or participates in committing an act with the intention of benefiting himself or another person unlawfully, by using a false name or false dignity, by deception, or a series of lies, induces another person to hand over something to him,

- That initially witness HANDOKO MINTOJO RAHARDJO intended to

reversed the name of 3 (three) plots of land owned by him, namely Certificate of Ownership No. 36 / Ex. Greges area of 47,000 M² (forty seven thousand square meters) in the name of H. DAHLAN, Certificate of Ownership No. 36 / Ex. Osowilangun Pond covering an area of 42,540 M² (forty two thousand five

hundred and forty square meters) in the name of MUNADJI and Certificate of Ownership No. 37 / Ex. Osowilangun pond covering an area of 42,200 M2 (forty two thousand two hundred square meters) in the name of MUSTAKIMAH using the services of the defendant

as a Notary/PPAT, but at that time for the 3 (three) SHM certificates there were still arrears in the payment of Land and Building Tax (PBB) along with fines amounting to ± IDR 1,000,000,000,- (one billion rupiah).

Next, the defendant, persuadingly, promised witness HANDOKO MINTOJO RAHARDJO that he could take care of changing the names of the 3 (three) certificates into the name of witness HANDOKO MINTOJO RAHARDJO and the defendant also promised to take care of getting land and building tax (PBB) payment relief for the 3 (three) certificates. Next, the defendant contacted witness HENDRA SIHOMBING as a freelance worker at the defendant's office.

- That as a result of the defendant's series of words, witness HANDOKO

MINTOJO RAHARDJO was interested so witness HANDOKO MINTOJO

RAHARDJO handed over funds to the defendant several times, namely on September 13 2011 in the form of cash amounting to IDR 100,000,000 (one hundred million rupiah), on October 6 2011 in the form of BRI check No. CE 0053516 worth IDR 30,000,000 (thirty million rupiah), on October 26 2011 in the form of BG BRI No. GEV 234278 worth IDR 225,000,000,- (two hundred and twenty five million rupiah) for which a receipt dated 25 October 2011 was made and signed by the defendant and witness HENDRA SIHOMBING, on 26-10-2011 handed over BG BRI No. GEV 234277 worth IDR 100,000,000,- (one hundred million rupiah), dated 11-30-2011 in the form of BG BRI No. GEV 234295 worth IDR 225,000,000 (two hundred twenty-five million rupiah), then via cash transfer via ATM to the defendant's account in the amount of IDR 30,000,000,- (thirty million rupiah).

- That the processing of changing the names of the 3 (three) certificates into the name of the witness HANDOKO MINTOJO RAHARDJO and the processing of land and building tax (PBB) payment relief for the 3 (three) certificates had not been realized until the witness HANDOKO MINTOJO RAHARDJO reported this case to the police .
- That as a result of the actions of the defendant together with witness HENDRA SIHOMBING, witness HANDOKO MINTOJO RAHARDJO suffered a loss of ± IDR 710,000,000,- (seven hundred and ten million rupiah).

The defendant's actions are regulated and punishable by crime in Article 378 of the Criminal Code Jo. Article 55 paragraph (1) 1st of the Criminal Code.

Based on the chronology of the case above, it can be concluded that the PPAT has used his position incorrectly, namely by not carrying out his duties as a PPAT appointed and trusted by his client. Add to that the money that should have been deposited with the state but was used for personal purposes and it can be said that the money that had been deposited from clients to PPAT was embezzled. In this case, PPAT has committed a criminal act of embezzlement of money and defaulted on the responsibilities that should have been carried out. The concept of authority begins with the characteristic of a state, namely the existence of a power that has authority. Miriam Budiardjo in her book states that power usually takes the form of a relationship in the sense that there is one party who rules and another party who is ruled (the rule and the ruled). The authority of the PPAT has been regulated in the Regulations regarding PPAT positions in Indonesia which have been regulated in Government Regulation Number 37 of 1998, article 1 number 1 concerning general officials who are given the authority to make authentic deeds regarding certain actions. As regulated in Article 1 numbers 2 and 3 of Government Regulation Number 37 of 1998 concerning PPAT which states that PPAT has the authority to make authentic deeds but the government can also appoint several other officials to become PPAT. In accordance with this authority, there is no authority for a PPAT to pay taxes to the entrusted party. Based on this, whether consciously or not, PPAT has violated established laws. In general, parties who come to PPAT want fast, instant service and not complicated. Therefore, PPAT is required to provide a direct service, including in this case receiving deposits for payment of fees for acquiring land and building rights, which in fact is the obligation of the parties.

Public officials who are entrusted with carrying out the duties of their position, PPAT cannot commit disgraceful acts such as seeking profit for themselves. PPAT is a trusted independent party, so when carrying out its position and carrying out its duties, authority and obligations it must act in a trustworthy manner and comply with applicable laws and regulations. So the PPAT charged to him is in accordance with the statutory regulations governing PBB payments in the process of transferring land rights and registering them at the Land Office. When carrying out its duties, PPAT is given a mandate by the parties, such as paying PBB, PPAT must behave in accordance with the applicable code of ethics and as a trusted party.

PBB payments made by consumers by transferring to a personal account or handing over in cash to a PPAT should not be made. Because there are no regulations as a reference for this action. PBB payments should be made by the taxpayer himself and then proof of payment is shown to the PPAT in order to

carry out the process of signing the sale and purchase deed. However, depositing payments made by consumers has become a common thing that is often done because consumers don't want the hassle. As long as there are no legal regulations to realize the legality of this act, so long this habit will continue, even though there is no guarantee of legal protection for this act, but as long as it does not cause harm to anyone then it is considered not a problem.

If a breach of contract arises from the PPAT's action of not paying the PBB deposit, the PPAT must be held accountable for its actions. Even though there are no regulations governing the safekeeping of PBB payments, non-payment of PBB deposits used for personal needs can be subject to sanctions, namely embezzlement and money laundering because the funds received are distributed to PPAT partners. With this act of embezzlement, a PPAT can be subject to criminal legal sanctions in accordance with Article 374 of the Criminal Code concerning embezzlement which was then added to the Law of the Republic of Indonesia Number 8 of 2010 concerning the Crime of Money Laundering and Article 55 paragraph 1 of the Criminal Code which contains about those who commit it, who ordered to do, and who participated in the action; those who, by giving or promising something, abuse power or dignity, with violence, threats or misdirection, or by providing opportunities, facilities or information, deliberately encourage other people to do something.

In the case of buying and selling land, Article 1457 reads: "Sales and purchases are an agreement, whereby one party binds himself to hand over an object and the other party pays the price that has been promised. The conditions for the validity of an agreement in accordance with Article 1320 of the Civil Code are the existence of an agreement by those who bind themselves, the ability to make an agreement, the existence of a certain thing, and a lawful cause. If the conditions regarding agreement and skills (subjective requirements) are not met, then an agreement can be cancelled, meaning that the agreement remains in place until a decision is made by the judge. Meanwhile, if the conditions regarding a certain matter and a lawful cause (objective requirements) are not fulfilled, then an agreement is null and void, meaning that from the start it is considered that there is no agreement.⁸, Every agreement that intends to transfer land rights must be proven by a deed made by and before an official appointed by the Minister, namely the Land Deed Drafting Officer (PPAT). The transfer of land rights that is not carried out before the PPAT does not have any sanctions for the parties, however the parties will not be able to register the transfer of their rights so they will not receive a certificate in their name. Therefore, the path that can be taken is to repeat the procedure for transferring rights before the PPAT.

⁸Nafi' Mubarak, Surabaya Commercial Law Diktat Book: Faculty of Sharia and Law, Sunan Ampel University, 2016, p. 43.

Article 3 of Government Regulation Number 24 of 2016 states that to carry out this main task, the Land Deed Making Officer has the authority to make authentic deeds regarding all legal acts as mentioned in article 2 paragraph (2), regarding land rights and ownership rights to condominium units located within the work area. According to this article, PPAT is only given the authority to make deeds regarding land rights or ownership rights to apartment units within its work area. If the PPAT carries out deeds outside its work area except due to the expansion of districts/cities, the expansion of provinces, then the PPAT can be dishonorably dismissed in accordance with what is stipulated in article 10 paragraph (3) of Government Regulation Number 24 of 2016. These main duties and authorities are attached to the PPAT's position as an official who makes authentic deeds relating to land rights. Therefore, the implementation of PPAT's work duties within its work area must refer to these main duties and authorities. PPAT in carrying out his work as a land deed maker cannot be separated from taxation. One of the PPAT's obligations in making the deed is to ensure that the PBB payment owed has been paid by the Taxpayer by showing proof of the Regional Tax Payment Letter (SSPD) for Acquisition of Land and Building Rights. Client tax payments are basically the responsibility of each party and are not the responsibility of PPAT. However, if the client wants to pay taxes through PPAT intermediaries then this is fine, provided that there is a special power of attorney from the client to PPAT to make the tax payment. The services provided by PPAT to clients include additional services and are not prohibited even though they are not explicitly regulated in statutory regulations,⁹ state administration so that the country is in a state of movement (*de staat in beweging*) so that the country can take part, work, have capacity, achieve and perform in serving its citizens. Therefore the state must be given power. According to Miriam Budiardjo, power is the ability of a person or group of people to influence the behavior of another person or group in such a way that the behavior is in accordance with the desires and goals of the person or state.¹⁰

In the process of making a sale and purchase deed in front of the PPAT, all parties are required to carry out their obligations first to pay off the taxes that arise before signing the sale and purchase deed, the PPAT must request and examine proof of payment of the tax deposit paid for each party. The above is done to ensure that the debtors/taxpayers actually pay/resolve their taxes to the state. PBB tax is a regional tax that can increase regional income, therefore this tax must be optimized as much as possible by examining objects and implementing standard operating procedures (SOP) for PBB calculations. PBB tax is a tax

⁹Pintoko, Personal Bombong Fiqtian (2021). Responsibilities of Notaries/Pats as Intellectual Daders in the Field of Taxation in Carrying Out Position Duties. Education and development journal of the South Tapanuli Education Institute, Volume 9 Number 4, pp. 150-151.

¹⁰Miriam, Budiardjo, Basics of Political Science, Gramedia Pustaka Utama, Jakarta, 1998, pp. 35-36.

imposed on the acquisition of land and/or buildings on individuals or legal entities whose regulations are contained in Law No. 21 of 2000 concerning PBB. PBB is collected by utilizing a self-assessment system in which taxpayers (taxpayers) are given the authority to calculate the amount of tax that must be paid by themselves, deposit and report the tax that has been paid.¹¹

In carrying out its duties, the PPAT must provide an explanation regarding the deed of transfer of rights and the obligations that must be fulfilled by the parties, including showing the original letter of payment of the tax owed, namely Income Tax (PPh) and Land and/or Building Rights Acquisition Fee (PBB). . The payment of Land and/or Building Rights Acquisition Tax (PBB) is the authority of non-PPAT taxpayers, but PPAT can deposit Land and/or Building Rights Acquisition Fee (PBB) tax and PPAT as an official indirectly reduces the burden of the tax authorities' duties to help calculate the amount of Land and/or Building Rights Acquisition Duty (PBB) tax owed and can also help taxpayers to calculate and deposit the tax owed.¹²

The importance of the role of PPAT in serving the community, especially in terms of the transition and improvement of land rights and ownership rights over apartment units, makes it necessary to have an institution whose function is to provide guidance and supervision of the PPAT position so that the implementation of the position PPAT always operates within the corridors of statutory provisions. Apart from that, the need for guidance and supervision carried out by PPAT is to create PPAT who are professional, have integrity, and carry out PPAT positions in accordance with the provisions of laws and regulations and codes of ethics, maintain the professionalism and dignity of PPAT in providing services to the community and there are many violations committed by PPAT but no sanctions have been given. This is the background for the formation of the PPAT Development and Supervision Council (MPPP). According to Article 1 point (11) of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/BPN Number 2 of 2018 concerning PPAT Guidance and Supervision, the PPAT Advisory and Supervisory Council is an assembly that is given the authority by the Minister to carry out guidance and supervision of PPAT.¹³

¹¹Maghribi, Muhamad Fadli and Budi Ispriyarso (2022). The Role of PPAT in Tax Aspects in Land and Building Sale and Purchase Transactions. NOTARIUS, Volume 15 Number 1, p 114

¹²Khusna, Yuliana Zamrotul and Lathifah Hanim (2017). The Role of Notaries and Patrons in Preventing Abuse of Power of Sale for Tax Avoidance. Journal of Deeds, Volume 4 Number 3, p 398

¹³Simarsoit, Barita Raja, Budiman G., Rudy HS and Henry S. (2021). Creation of AJB by PPAT in Relation to PBB Payment Obligations (Study of the Decision of the Supreme Court of the Republic of Indonesia Number: 1394/K/PID/2017). Journal of Conventional Law, Volume 21 Number 1, p 103.

3.2. Strength of Proof of the PPAT Deed as an Authentic Deed

Binding Strength of an Authentic Deed Based on Civil Law. Talking about the binding strength of evidence in civil cases, there are several qualifications that will be encountered, namely weak evidence, perfect evidence, definite/determining evidence (*Beslissend Bewijs*), binding evidence (*Verplicht Bewijs*), and refuting evidence (*Tengen Bewijs*).

An authentic deed as intended in Article 1868 of the Civil Code has perfect evidentiary power as stated in Article 1870¹⁴Civil Code. Based on Article 1870 of the Civil Code, an authentic deed has perfect evidentiary power and is binding for and against the heirs of the parties to the authentic deed.

An authentic deed has binding and perfect evidentiary power or has complete evidentiary power,¹⁵Apart from that, an authentic deed, according to Habib Adjie, has 3 (three) types of evidentiary power, namely external evidentiary power (*uitwendige bewijskracht*) and formal evidentiary power (*formale bewijskracht*) as well as material evidentiary power (*materiele bewijskracht*).¹⁶

The Binding Strength of the PPAT Deed as an Authentic Deed Based on National Land Law. The PPAT Deed as an authentic deed in the context of national land law must be linked to the land registration system. The PPAT Deed is the basis for recording the transfer of land rights as intended and based on Article 37 Paragraph (1) PP 24/1997. The evidentiary power or binding power of evidence of a PPAT deed is NOT the same as the Probative Power/binding power of authentic deed evidence as regulated in Article 1870 of the Civil Code. The PPAT deed is an authentic deed as intended in Article 1868 of the Civil Code, however its evidentiary/binding power is NOT the same as evidence of an authentic deed as regulated in Article 1870 of the Civil Code. Because the PPAT Deed applies SPECIAL principles regulated in the National Land Law, especially the Land Registration System. So, based on the principle of *lex specialis derogat legi generali*, to assess the binding force or strength of proof of a PPAT deed as an authentic deed, it must be assessed in the context of the Indonesian national land registration system.

Strength of Proof of Certificate¹⁷Land Rights are declared as a STRONG MEANS OF PROOF, because the Certificate is a STRONG PROOF OF RIGHTS in the sense that

¹⁴Civil Code Article 1870 "An authentic deed is between the parties and experts

¹⁵Setiawan, *Various Legal Issues and Civil Procedure Law*, Cet. 1, (Bandung: Alumni, 1992), p. 405.

¹⁶Habib Adjie, *Civil and Administrative Sanctions Against Land Deed Officials (PPAT) as Public Officials*, Cet. 1, (Bandung: Refika Aditama, 2007), p. 74.

¹⁷Article 1 number 20 PP 24/1997 states: "A CERTIFICATE is a LETTER OF PROOF OF RIGHTS as intended in Article 19 paragraph (2) letter c UUPA for land rights, management rights, waqf land,

AS LONG AS IT CANNOT BE PROVEN OTHERWISE THE PHYSICAL DATA and JURIDICAL DATA contained therein must be accepted as correct data, as emphasized in the eighth to eleventh paragraphs General Explanation, PP 24/1997 and Article 32 PP 24/1997 and Explanation of Article 32 PP 24/1997.

3.3. Legal protection for parties who make a Deed before the PPAT, perpetrators of embezzlement of money entrusted to pay Land and Building Tax

The legal protection provided in a binding sale and purchase agreement is very strong because of the evidentiary nature of the binding sale and purchase agreement made before a Public Official, in this case the Land Deed Making Officer (PPAT). That is, by signing the deed in front of the Land Deed Making Official (PPAT) or the official appointed to ratify the signature (such as Consular Officials, Embassies, Regional Heads starting from the Regent level and above) by explaining the contents first to the Parties and then signing before the Land Deed Drafting Official (PPAT) or authorized Public Official has very strong proof in accordance with the proof of the authentic deed.

The legal protection provided by prospective sellers is in the form of requirements that are usually requested from the prospective buyers themselves. For example, there are several prospective sellers who, in the sale and purchase agreement they make, ask the buyer to make payment of the buyer's money within a certain period of time accompanied by cancellation terms. For example, if the buyer has paid the entire sale and purchase price of the land and building as stipulated in the land sale and purchase agreement and has signed the Minutes of Handover of the building in the presence of the Land Deed Making Official appointed by the seller, in this case the prospective seller, then A Deed of Sale and Purchase will be drawn up. Protection for buyers, apart from being carried out with conditions, must be followed by a request to grant an irrevocable power of attorney. What this means is that if the seller does not comply, the buyer can sue and ask for compensation in accordance with the agreement stipulated in the sale and purchase agreement.

4. Conclusion

A PPAT deed based on national land law has the status of an authentic deed as stated in Number 7, second paragraph of the General Explanation of Law No. 4 of 1996 concerning Mortgage Rights over Land and Objects Related to Land as intended in Article 1868 of the Civil Code and its binding force. PPAT deed as an authentic deed based on national land law has binding force as strong evidence

ownership rights to apartment units and mortgage rights that each has been recorded in the relevant land book

as stated in Article 32 of Government Regulation Number 24 of 1997 concerning Land Registration, not perfect evidence as intended in Article 1870 of the Civil Code, Legal protection for the parties who make it. Deed before PPAT of perpetrator of embezzlement of money entrusted for payment of Land and Building Tax, namely the Deed becomes a Notarial Deed so that the strength of its protection is in accordance with the protection of an Authentic Deed.

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