Law Development Journal
SINTA 2 Degree No. 0228/DTS/C3/DT.05.00/2026
ISSN: 2747-2604
Volume 8 No. 2, June 2026

Reformulating Land Deed Officials Liability in Tax Document Forgery Cases

Teguh Adhipradana
Faculty of Law, Universitas Islam Bandung (UNISBA) Bandung, Indonesia, E-mail: teguhadhipradana81@gmail.com

Abstract. *This study aims to analyze the legal arrangements regarding the responsibilities of Land Deed Making Officials (PPAT) in the case of falsification of tax documents and formulate fair liability limits. This research uses normative juridical methods with laws and regulations, conceptual, and case approaches. The novelty of this research lies in the introduction of the concept of "reasonable verification standards" as a new legal framework in determining the limits of PPAT's liability. The results of the study show that PPAT cannot be held materially or criminally liable if it has carried out administrative verification according to procedures, but is still deceived by false documents submitted by buyers. The main responsibility lies with the buyer as a taxpayer who deliberately commits forgery. In addition, the absence of an integrated real-time validation system weakens the basis for imposing excessive liability on PPAT. Therefore, this study proposes a reformulation of responsibilities that limits the role of PPAT to administrative and procedural aspects, while material and criminal responsibilities remain imposed on the perpetrator. This reformulation is important to realize legal certainty, justice, and usefulness in the land administration and taxation system.*

Keywords: *Forgery; Legal Reform; Liability; PPAT; Verification.*

1. Introduction

Our Constitution through Article 33 paragraph (3) of the 1945 Constitution mandates that the state fully manage the land, water, and natural resources for the prosperity of the people. Boedi Harsono emphasized that this point gave birth to the Right to Control the State (HMN). It is important to note that the role of the state here is not as a land owner, but as a regulator and manager. Therefore, the land registration process is a crucial instrument for the state to carry out its control function while providing legal protection to its citizens. The existence of land registration is affirmed in Article 19 of Law Number 5 of 1960 (UUPA) which requires every right holder to register their land to ensure legal certainty.

Theoretically, Urip Santoso considers this obligation as a concrete form of the Right to Control the State (HMN). Within this framework, the state not only controls agrarian resources for the general welfare, but is also responsible for providing an effective land registration system as a means of legal protection for the community (Santosa, 2016b).

As an instrument of implementing the UUPA, the land registration procedure is regulated in Government Regulation No. 24 of 1997, which was then updated through Government Regulation No. 18 of 2021. Based on Article 37 paragraph (1) of Government Regulation No. 24 of 1997, the legality of the transfer of land rights, such as buying and selling, must be proven by a deed prepared by the authorized Land Deed Making Officer (PPAT). In this regard, Lina Jamilah emphasized that the involvement of PPAT is not just an administrative formality, but an instrument of legal protection. The presence of PPAT serves as a form of state supervision to ensure the fulfillment of material requirements, both regarding legal subjects and land objects, in order to ensure the validity of physical and juridical data before the deed is issued (Jamilah, 2021).

The implementation of the PPAT position is guided by Government Regulation No. 37 of 1998 and its amendments in Government Regulation No. 24 of 2016. In its capacity as a public official, PPAT is given attributive authority to formulate certain legal acts regarding land rights into authentic deeds (Article 1 number 1). Functionally, Article 2 emphasizes that PPAT plays an important role in assisting the government's duties in the field of land administration, especially in providing authentic evidence that is the basis for registering changes in juridical data at land agencies. Juridically, the expansion of the function of Notaries in the realm of land is accommodated by Article 15 paragraph (2) letter f of the Law on the Notary Position. Although Notaries have general authority, Liliana Tedjosaputro emphasized that the making of land deeds is still subject to special provisions (lex specialis) of the PPAT position. In the context of ethics and professional responsibility, Notaries/PPAT are obliged to guarantee the authenticity of their legal products, any negligence in meeting the formal and material requirements of the deed can result in land registration at BPN losing its legal validity (Tedjosaputro, 1995).

In land registration, Law Number 1 of 2022 (UU HKPD) stipulates the Land and Building Rights Acquisition Fee (BPHTB) as a tax on the acquisition of rights, including through buying and selling. According to Lilik Pudjo Hartanto, the repayment of BPHTB is an absolute requirement in the preparation of a Deed of Sale and Purchase (AJB) and the land registration process. This provision is in line with Article 24 paragraph (1) of Law No. 20 of 2000 which prohibits Land Deed Making Officials (PPAT) from signing the AJB before there is valid proof of tax payment (Hartanto, 2019). Legally, BPHTB functions as a prerequisite for the transfer of land rights, with supervisory obligations imposed on PPAT to ensure that taxes have been paid to avoid administrative sanctions. However, the tax burden remains on the buyer as a taxpayer, while PPAT acts as a public official who facilitates land administration as well as verifies the fulfillment of tax obligations before the deed is issued (Rahmatin & Puri W, 2023).

Gustav Radbruch's theory of justice provides a framework for evaluating whether sanctions against PPATs in tax fraud cases have been aligned with the values of certainty, fairness, and utility. Tensions arise when the function of PPAT in maintaining the formal certainty of deeds clashes with the reality of injustice when they are constructed to be responsible for fraud committed by other parties. Therefore, it is necessary to re-examine whether current law enforcement policies have reflected a fair balance, or instead ignore protections for public officials in pursuit of mere administrative benefits.

In practice, legal problems arise when the Notary/PPAT signs a Deed of Sale and Purchase (AJB) which is then known to use a fake BPHTB document from the buyer. This is reflected in Decision Number 1018/PID. B/2022/PN PTK, where the defendant forged tax documents with fictitious stamps and signatures to deceive PPAT, As a result of this manipulation, PPAT issued a deed of transfer of land rights that substantially has not paid off tax obligations to the state (Putusan Pengadilan Tinggi Bandung Perkara Nomor 1018/PID.B/2022/PN PTK, 2022). A similar asus is also seen in Decision Number 260/PID/2021/PT BDG, which shows the use of proof of payment and fictitious BPHTB validation. This condition confirms the vulnerability of PPAT's position which is often disadvantaged, because in practice it only checks administrative completeness. Doctrinally, PPAT's authority is limited to formal truth without a mandate to verify the authenticity of documents digitally or directly to the Regional Revenue Agency (Bapenda) (Putusan Pengadilan Tinggi Bandung Perkara Nomor 260/PID/2021/PT BDG, 2021).

The current legal framework tends to impose responsibilities on PPAT without explicitly distinguishing between negligence and good faith. This condition creates a legal imbalance, because PPAT is burdened with responsibilities that exceed its authority and technical capacity, especially in the absence of a real-time document validation system. As a result, law enforcement against PPAT has the potential to cause uncertainty and injustice. Therefore, there is a research gap regarding the limits of PPAT's liability in the case of tax document forgery (BPHTB). This study aims to analyze legal arrangements related to PPAT's liability and formulate fair liability limits based on fair verification standards.

2. Research Methods

This research uses a normative juridical method with a normative and conceptual approach to laws and regulations. (Marzuki, 2017), and cases to examine the responsibility of PPAT in falsifying tax documents. The legal materials used include primary, secondary, and tertiary sources, which are analyzed qualitatively through deductive reasoning(Soekanto & Mamudji, 2016). Interpretation is carried out grammatically systematically, systematically, and telelogically to obtain a comprehensive understanding, and supported by justice theory to assess aspects of justice, legal certainty, and usefulness in imposing responsibility on PPAT.

3. Results and Discussion

3.1. Laws and Regulations Regulating the Responsibility of the Land Deed Making Office for the Counterfeiting of Land and Building Rights Acquisition Duties in the Making of Sale and Purchase Deeds

The authority of PPAT in the preparation of the Deed of Sale and Purchase (AJB) is sourced from Article 37 paragraph (1) of Government Regulation No. 24 of 1997 (Peraturan Pemerintah (PP) Nomor 24 Tahun 1997 Tentang Pendaftaran Tanah , 1997), which stipulates the deed as a formal prerequisite for the registration of the transfer of land rights. Based on Article 2 paragraph (1) of Government Regulation No. 37 of 1998, PPAT carries out the main task of carrying out part of the function of land registration through the issuance of authentic evidence of certain legal acts (Peraturan Pemerintah (PP) Nomor 37 Tahun 1998 Tentang Peraturan Jabatan Pejabat Pembuat Akta Tanah , 1998). Boedi Harsono emphasized that through this mechanism, the state delegates public authority to PPAT to create valid juridical evidence, which will later become an authentic basis for recording data changes at the Land Office (Harsono, 2016).

PPAT has the authority to issue a Deed of Sale and Purchase (AJB) as an authentic instrument that validates the transfer of land rights. Referring to Urip Santoso's thoughts, AJB serves as the main written evidence as well as a juridical basis for land offices in organizing name change registration on land books and certificates. Although materially the sale and purchase is considered to occur when an agreement and handover is reached, in the dimensions of proof and legal administration, the transfer of rights is only considered perfect after the AJB is formulated by PPAT and through the registration process at the land agency (Santosa, 2016b).

Before carrying out the AJB signing process, PPAT carries out the authority as well as the obligation to verify the fulfillment of material and formal requirements. This procedure includes three fundamental aspects: first, checking the validity of the certificate at the land office to ensure the status of rights and the absence of legal burdens; second, verifying the identity and legal capacity of the parties through population documents or articles of association of legal entities and third, ensuring that the land object is not in a state of dispute or bound by other transfer prohibitions. This series of actions is not just an administrative formality, but the embodiment of PPAT's function as a public official that guarantees the formal truth of the deed for the sake of creating legal certainty, both for the parties and third parties(Soerodjo, 2015a).

In the process of signing the AJB, PPAT is obliged to read and provide explanations about the substance of the deed to ensure the understanding and approval of the parties. The presence of PPAT to witness and affix the signature and seal of office is a form of ratification of the transfer of rights carried out in front of it. In line with the thinking of G.H.S. Lumban Tobing, the function of PPAT goes beyond just the technicality of writing documents; it plays a role in providing legal legitimacy to the statements of the parties. This makes AJB an authentic deed that has perfect evidentiary power related to the legal acts constructed in it (Tobing, 1999).

After the signing of the AJB, the authority of PPAT includes the management of the minutes of the deed as an archive and the issuance of a copy as the basic instrument of the application for change of name at the land office. Often, through the granting of power, PPAT is also responsible for facilitating the registration process of the transfer of rights. Based on Article 37 of Government Regulation No. 24 of 1997, the presence of a PPAT deed is an absolute requirement in land registration, which places this profession as a crucial bridge between the realm of civil transactions and the public administration system. As emphasized by Habib Adjie, this series of powers confirms that PPAT actually carries out part of the state land administration function and not just acts as a recorder of private transactions (Adjie, 2011).

The implementation of PPAT's authority is functionally tied to the obligation to ensure the payment of transaction taxes (BPHTB and Income Tax) as a formal condition of the deed. According to Urip Santoso, PPAT plays a role in validating the payment before ratifying the transfer of rights (Santosa, 2016a). However, Irawan Soerodjo suspects that there is a legal tension, PPAT is obliged to refuse to make AJB if taxes have not been paid, even though they are not a tax collection organ that has a real-time document authenticity verification facility. This condition creates a space of vulnerability for PPAT, where they are burdened with the function of administrative supervision over manipulative actions or forgery carried out unilaterally by taxpayers (buyers) (Soerodjo, 2015b).

The authority of the PPAT is strictly limited by three aspects: the scope of the object (only certain legal acts on the land/RS), the nature of the authority (administrative-juridical without the authority to decide disputes or guarantee taxes), and the area of work (relative competence). Although the PPAT deed has perfect evidentiary power (external, formal, and material), this power is only valid to the extent that the PPAT acts within the regulatory corridor. Violation of territorial boundaries and formal-material requirements will degrade an authentic deed into an underhanded deed. This not only nullifies the authenticity of the deed, but also opens a gap for the PPAT's personal liability, both civil and administrative (Juniarta & Swardhana, 2021).

BPHTB is a regional tax that arises from the acquisition of land rights through legal events such as buying and selling (Adjie, 2017). Since the enactment of the PDRD Law, this tax management has become the authority of the local government. In the mechanism of transfer of rights, Article 91 Paragraph (1) of Law No. 28 of 2009 stipulates the payment of BPHTB as an absolute prerequisite, PPAT is prohibited from signing a deed before the Taxpayer submits proof of valid payment (such as SSPD). This positions the creation of AJB as a crucial meeting point between the civil realm and fiscal obligations, where the administrative validity of a transaction depends entirely on the payment of local taxes (Kurniati, 2018).

The AJB made before PPAT serves as a vital legal instrument that unifies civil aspects, proof of disputes, and prerequisites for land registration at BPN (Utama, 2024). Normatively, Article 91 paragraph (1) of the PDRD Law jo. PP No. 35 of 2023 imposes an obligation on PPAT to ensure the repayment of BPHTB through valid proof of deposit before the deed is signed, with the threat of fine sanctions for its negligence. Thus, the role of PPAT has evolved from merely drafting deeds to guarantors of the orderly land administration as well as the regional tax system, in order to realize comprehensive legal certainty (Prihandini & Cahyarini, 2021).

The mandate of the PDRD Law and Government Regulation No. 35/2023 requires PPAT to request physical proof of BPHTB payments, not just relying on the taxpayer's oral statement. Legal doctrine emphasizes that this obligation must be actively carried out through due diligence (Peraturan Pemerintah (PP) Nomor 35 Tahun 2023 Tentang Ketentuan Umum Pajak Daerah Dan Retribusi Daerah , 2023). This includes checking the authenticity of the SSPD form, synchronizing transaction data with the tax value, and the use of electronic (online) validation channels to ensure the status of payments before the deed is signed. Thus, the responsibility of PPAT is not only an administrative formality, but a material control function within the limits of the fairness of the position (Wahyuana, 2022).

In addition to the pre-deed obligation, PPAT bears the responsibility of periodic reporting of each deed of transfer of rights to the local government, generally no later than the 10th of each month. This obligation serves as an instrument of data control and reconciliation to synchronize real transactions with the BPHTB revenue database in the regions. Reporting irregularities by PPAT risk eliminating government supervision data, which in turn can trigger tax revenue leakage and hinder the systematic monitoring of taxpayer compliance (Khalimaya Nugroho et al., 2019).

The latest regulations, including Government Regulation No. 35/2023, stipulate significant fine sanctions for PPATs that authorize deeds without proof of payment by BPHTB or are late in reporting transactions. Although policy-wise this fine serves as a stimulus for PPAT to become a strict "administrative filter", in practice this creates an asymmetrical burden of responsibility. There is resistance because PPAT seems to bear the burden of local tax authorities, even though substantially the tax collection and validation function is outside the main competence of their position as deed-making officials (Febriana et al., 2022).

Conceptually, BPHTB's financial burden is fully attached to the taxpayer as the subject who obtains the right. PPAT's authority is limited to the procedural aspect, namely the obligation to refuse to sign the deed if the proof of payment is not met. PPAT does not function as a taxpayer or manager of tax deposit funds, considering the high legal risks that accompany the management of these funds. As emphasized by Rini Irianti Sundary, PPAT's responsibilities in both the central and regional tax regimes are administrative, which focuses on validating proof of deposit before the ratification of the deed and compliance with transaction reporting, not on the substance of the tax payment itself (Sundary, 2018).

The legal literature emphasizes that PPAT's liability to BPHTB is limited. Although PPAT is not a tax collector in a fiscal sense, positive law positions it as a central point of verification that is obliged to reject the ratification of the deed before proof of payment is valid. Normatively, the obligation to pay taxes is a burden on the taxpayer (buyer), so that the falsification of BPHTB documents is primarily a criminal act committed by the interested party. In this context, PPAT acts as an administrative gatekeeper who can only be held accountable if it is proven to be negligent in supervising documents that visibly show irregularities or invalidities (Kasman et al., 2025).

The legal relationship between the falsification of documents by the buyer and the responsibility of PPAT depends on the proof between fraud (PPAT as the victim) or negligence/participation (PPAT as the passive perpetrator). Administratively, the obligation to ask for proof of payment and report the deed is an absolute mandate, the violation of which is accompanied by a fine sanction per deed. In the case of fake BPHTB, PPAT is considered to be unlawful if it deliberately ignores the absence of proof of payment. However, if PPAT has received the evidence, the focus of the legal assessment shifts to the standard of fair examination. If PPAT is proven to have ignored minimum verification steps such as matching transaction data or deposit proof format, the element of administrative negligence remains attached, even if the main crime was committed by the buyer (Oktapianti et al., 2025).

In the civil realm, PPAT can be sued on the basis of Unlawful Acts (Article 1365 of the Civil Code) if it is proven to have committed gross negligence (culpa) that causes losses and has a clear causal relationship (Kitab Undang-Undang Hukum Perdata Nomor 23 Tahun 1847, 1847). Doctrinally, PPAT is not responsible for material wrongdoing from other parties as long as it has applied the principle of prudence and is not aware of the existence of such falsehoods. However, if PPAT ignores standard procedures, such as allowing visible irregularities in BPHTB's grades or validation. It can be declared to have committed professional negligence. The juridical consequences, as seen in jurisprudence (Supreme Court Decision No. 71 K/Pid/2016), the deed can be degraded into a deed under hand, which opens a gap for the aggrieved party to claim compensation on the basis of PMH or default(Assikin et al., 2019).

Criminally, BPHTB forgery refers to Article 263 of the Criminal Code, where the main perpetrator is the party who actively creates or uses false documents (such as buyers). PPAT does not automatically bear criminal responsibility for material inaccuracies committed by the parties. However, criminal snares can reach PPAT through Article 55 of the Criminal Code if it is proven that there are elements of participation (medepleger), aiding, or deliberately allowing the use of false evidence for the smooth running of transactions (Undang-Undang (UU) Nomor 1 Tahun 1946 Tentang Peraturan Tentang Hukum Pidana , 1946). In the eyes of investigators, gross negligence accompanied by personal gain or repeated patterns is often interpreted as a form of indirect intentionality or conspiracy that can drag PPAT into the criminal realm.

Based on the Cibinong District Court Decision No. 158/Pid.Sus/2019, the case of tax fraud by internal staff shows that PPAT's negligence in supervision can be a loophole for criminal acts. Doctrinally, PPAT cannot be convicted of material incorrectness from another party if it has fulfilled its formal obligations and has no strong indication of falsehood. The key to differentiation lies in knowledge and due diligence. PPAT's responsibilities are dynamic: it remains in the administrative/ethical realm if it is simply less thorough, but can shift to the criminal realm if it is found to have elements of active involvement, profit motives, or degrees of negligence that exceed professional standards so that it is considered participation.

Outside the realm of formal law, PPAT is subject to ethical responsibilities and positions supervised by the Ministry of ATR/BPN and professional organizations (IPPAT). Administrative sanctions can range from freezing to dismissal if serious negligence is found in tax verification. Given that PPAT deeds have perfect evidentiary power, integrity and the principle of prudence are absolute requirements. As emphasized by Widowati et al., failure to process BPHTB validation accurately not only damages public trust, but also risks degrading

Law Development Journal
SINTA 2 Degree No. 0228/DTS/C3/DT.05.00/2026
ISSN: 2747-2604
Volume 8 No. 2, June 2026

authentic deeds into deeds under hand, which automatically undermines the formal legality of the PPAT position (Rukmi Widowati et al., 2021).

3.2. Reformulation of the Limit of Responsibility of Land Deed Making Officials for Counterfeiting Land and Building Rights Acquisition Duties in the Making of Sale and Purchase Deeds as an Effort to Provide Justice

All Gustav Radbruch affirmed that justice is an absolute value and the essential purpose of law; a law that ignores justice loses its essence as a law. Justice demands equal treatment for the same and proportionate treatment for different things. If a positive law deliberately betrays the principles of equality and human dignity, such as the guarantee of arbitrary rights, then it becomes a false law. In the doctrine of Gesetzliches Unrecht ist kein Recht (Enacted injustice is not law), Radbruch argued that society is not obliged to obey laws that are so unjust, and that jurists must have the courage to remove the character of law from those rules because law is really an institution that serves justice (Radbruch, 2006).

In the discourse of PPAT, Radbruch's thought emphasized that justice must take precedence over rigid legal certainty. A deed that only pursues administrative procedures without regard for material truth (such as fraud) is philosophically flawed. Regarding BPHTB forgery, distributive justice demands a proportionate division of responsibility. The buyer as the main perpetrator of the crime must bear the primary burden. Making PPAT a structural scapegoat for counterfeiting committed by another party is a form of unbearable injustice. Based on Radbruch's standards, PPAT that has acted carefully but is still deceived by sophisticated counterfeiting should not be pulled into heavy liability. Administrative, civil, or criminal sanctions are only imposed if PPAT clearly deviates from the prudent procedure or is actively involved in the violation. Fair law enforcement is obliged to distinguish the degree of error between fraudsters and officials who carry out their duties properly.

In Radbruch's perspective, legal certainty is needed so that the public can predict legal consequences, including ensuring that there is no transfer of rights without paying taxes. The placement of PPAT as a gatekeeper aims to maintain the integrity of the land and fiscal system. However, legal certainty that is formalistic, only attaching importance to the existence of documents without considering the real ability of PPAT to verify the authenticity of the document will create pseudo-certainty. The deed may look legitimate, but the essence of state revenue remains unfulfilled.

Radbruch emphasized that legal certainty should not hurt the sense of justice to the extreme. Imposing rigid responsibility on PPAT without the support of an adequate validation system is a form of certainty that harms professional dignity. Therefore, law enforcement must adopt a contextual standard of care. If PPAT has met professional standards, legal certainty should not be used as a pretext to equate it with a forger. True certainty is a certainty that recognizes the limits of technical capacity and the integrity of public officials' good faith.

The following is a brief paraphrase that highlights the utility and effectiveness aspects of law in the role of PPAT Fiscal Benefit and Social Balance. Radbruch's perspective The value of Radbruch's benefits requires the law to be effective in realizing social order and taxation. The placement of PPAT as a tax verifier aims to prevent fiscal leakage and improve taxpayer discipline through the deterrent effect of existing sanctions. However, this benefit becomes low if sanctions only give birth to administrative formalities without real verification capabilities, which actually increases the bureaucratic burden and risks high costs for the community.

Radbruch's logic emphasizes that long-term social welfare should not be sacrificed for the sake of a rigid order. The true legal benefits in the case of BPHTB are not achieved through blind punishment of PPAT, but through improved governance: the integration of electronic validation systems between PPAT, BPN, and local governments, as well as the establishment of reasonable verification standards. Thus, the law provides real benefits in closing the fraud loophole without creating insecurity for well-meaning officials.

Based on Radbruch's philosophy, PPAT's accountability pattern for BPHTB counterfeiting must be placed in a balanced balance sheet. Priority of Justice, the main responsibility must be imposed on the perpetrators of material counterfeiting (buyers). PPAT can only be held accountable if proven to be conspiring or negligent in real terms, with realistic negligence assessment standards and in accordance with the verification capacity it has. Rational Legal Certainty, the rules for paying taxes as a prerequisite for deeds are maintained for the sake of system order. However, its application must be flexible; formal certainty should not be forced if it sacrifices justice for PPAT who are victims of document fraud that is difficult to detect. System-Oriented Benefits, sanctions for PPAT should not simply punish individuals, but should encourage behavioral improvements and system integration (such as online validation). Policies that rely solely on threats without infrastructure support will actually damage the quality of public services and long-term social benefits.

4. Conclusion

To provide justice, the limit of PPAT's liability must be reformulated to Responsibility Based on Reasonable Verification Standards. PPAT is given legal protection if it has verified according to the SOP (matching the NIK, land area, and transaction value in the SSPD) but is still deceived by false documents. The state is obliged to provide real-time validation access to PPAT. Without such access, the state has no moral basis to demand material responsibility from PPAT. The main actor (buyer) is the main material and criminal risk bearer, while the PPAT only bears the administrative risk for the procedure that is exceeded.

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