

Legal Consequences of the Responsibility of Land Deed Officials (PPAT) in Verifying Seller and Buyer Taxes for Transfer of Land Rights in Semarang Regency

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Abstract. *This study aims to reveal the extent of the responsibility of the Land Deed Official (PPAT) in the context of the PPAT's accountability in verifying the seller's and buyer's taxes on the transfer of land rights, as well as the legal consequences of the PPAT's accountability in verifying the seller's and buyer's taxes on the transfer of land rights if the tax payment value differs from the selling price. This type of research is a sociological juridical legal research. The results show that the PPAT has a legal obligation to verify the accuracy of the Income Tax (PPh) and Land and Building Acquisition Fee (BPHTB) payment data before signing the deed of transfer of rights. If there is a difference in the value between the tax payment and the selling price, the PPAT remains administratively and morally responsible to ensure that the data is in accordance with the actual transaction. The legal consequences that arise can be the cancellation of the deed, administrative sanctions against the PPAT, or losses to the state due to potential reductions in tax revenue.*

Keywords: *Land Deed Official; Legal Responsibility; Tax Verification; Transfer of Land Rights.*

1. Introduction

Indonesia as a country based on law, as stated in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, makes law the basis for every aspect of national and state life.¹In the national legal system, land regulations hold a strategic position because they directly relate to individual rights and state interests. Under Law No. 5 of 1960 concerning Basic Agrarian Regulations (UUPA),

¹Article 1 paragraph 3 of the 1945 Constitution

land is recognized as part of the earth's surface that can be owned by individuals or legal entities based on rights granted by the state.²

On the other hand, taxes play a central role as the primary source of state revenue to finance national development. One type of tax closely related to the acquisition of land and building rights is the Land and Building Acquisition Tax (BPHTB). This tax is levied on every transfer of land and/or building rights and has become a regional tax administered by district/city governments as stipulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. In practice, BPHTB collection is based on a self-assessment system, where taxpayers have the authority to calculate, pay, and report their taxes independently. This right presents challenges for tax compliance, particularly when there is a discrepancy between the reported transaction value and the actual value of the land rights acquired. This situation is prone to causing state revenue losses if the tax paid is lower than it should be.

It is in this context that the Land Deed Official (PPAT) plays a crucial role. As a public official authorized to issue authentic deeds for certain legal acts related to the transfer of land rights, the PPAT is also responsible for ensuring that the tax obligations of both the seller and the buyer have been fulfilled in accordance with applicable regulations. However, in practice, discrepancies often occur between the selling price stated in the deed and the reported tax payment amount (NPOP), which can have legal consequences for the PPAT, particularly if negligence or discrepancies are found in the verification process.

This problem is what prompted the author to study further the legal consequences of PPAT's responsibility in verifying the seller's and buyer's taxes on the transfer of land rights, especially when there is a difference in value between the tax payment and the actual selling price. This study aims to reveal the extent of the PPAT's responsibility in this context, as well as the legal consequences of the PPAT's responsibility in verifying the seller's and buyer's taxes on the transfer of land rights if the tax payment value differs from the selling price.

2. Research Methods

The type of research used in this study is sociological juridical legal research, this research is also called social-legal research which brings the law closer to humans or society as subjects.³The approach method used is qualitative, because legal materials are analyzed qualitatively in the sense of formulating justification through the quality of the legal norms themselves, expert opinions or doctrines

²Article 4 paragraph 1 of Law Number 5 of 1960

³Dr. Muhammad Chairul Huda, S.HI, M.H, (2021), *Metode Penelitian Hukum (Pendekatan Yuridis Sosiologis)*, The Mahfud Ridwan Institute, p. 23

and supporting legal information.⁴The data types and sources used were secondary and primary data. Data collection methods included interviews and literature review. The data analysis method used was descriptive analysis, a research method that, in addition to describing, writing, and reporting an object or event, also draws conclusions from the issues discussed.

3. Results and Discussion

3.1. Responsibilities of Land Deed Officials in Verifying Seller and Buyer Taxes for Transfer of Land Rights If the Tax Payment Value and the Selling Price Differ

Land Deed Officials (PPAT) are appointed by the government, thus contributing to the state's duties. Legislation grants Land Deed Officials (PPAT) the authority to issue authentic deeds. The position of Land Deed Officials (PPAT) is therefore required to ensure legal certainty in their authentic deeds. The authority vested in these Land Deed Officials (PPAT) is regulated by the following provisions:

1. Law of the Republic of Indonesia Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary;
2. 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 Land Deed Making Officials; and
3. Government Regulation of the Republic of Indonesia Number 18 of 2021 concerning Management Rights, Land Rights, Apartment Units, and Land Registration.⁵

A land sale and purchase transaction is a legal act that involves the transfer of land rights to the recipient permanently. Land rights under agrarian law are divided into two forms: primary land rights and secondary land rights. In a land sale and purchase transaction, the rights transferred from the seller to the purchaser are transferred. The Deed of Sale and Purchase (AJB) by the Land Deed Making Officer (PPAT) is an authentic deed. The form and formalities of an authentic deed must comply with statutory provisions.

Land Deed Making Officials (PPAT) are burdened with heavy responsibilities, as the resulting authentic deed carries significant legal consequences. Land Deed Making Officials (PPAT) are obligated to help secure state revenues related to taxes, namely Income Tax (PPH) and Land and Building Acquisition Tax (BPHTB). Income Tax is imposed at 2.5% (two point five percent) of the transaction price, while Land and Building Acquisition Tax is imposed at 5% (five percent) of (the transaction price plus the sale value of the non-taxable object). It has been found that there

⁴Soerjono Soekanto & Sri Mamudji, (1990), *Penelitian Hukum Normatif Suatu Tinjauan Singkat*, Jakarta : Rajawali Press, p. 14-15

⁵Farikha, D. A., & Adhim, N. (2023). Disparitas Penentuan Harga Transaksi Dalam Jual Beli Tanah Dan Pendaftarannya. *UNES Law Review*, 5(4), 1876-1887

are often imbalances that create legal uncertainty or can even be detrimental to the state.

Land Deed Officials (PPAT) are required to be alert and more careful, and responsible in making the Sale and Purchase Deed (AJB), especially regarding the determination of the transaction price stated in the Sale and Purchase Deed (AJB). Land Deed Officials (PPAT) are required to be wise in providing value and interpreting the fair price of a sale and purchase object in the form of land. Land Deed Officials (PPAT) should be involved in arranging the price agreement between the selling party and the buying party, by adjusting the cost of Land and Building Acquisition Tax (BPHTB). Based on the provisions of Article 50, Land Deed Officials (PPAT) cannot be blamed, because they are only officials who have the authority to make deeds for the benefit of the parties in the land sale and purchase transaction.⁶

Collection of Land and Building Acquisition Tax (BPHTB) is a very important part of the process of transferring land and building rights in Indonesia, because Notaries and Land Deed Officials (PPAT) are prohibited from signing the transfer of rights deed before the taxpayer has paid the Land and Building Transfer Tax properly.

General Provisions of Government Regulation Number 74 of 2011 Concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations Article 1 paragraph 4 explains that the definition of verification is a series of activities to test the fulfillment of subjective and objective obligations or the calculation and payment of taxes, based on the application of Taxpayers or based on tax data and information owned or obtained by the Director General of Taxes, in order to issue Tax Assessment Letters, issue/delete Taxpayer Identification Numbers and/or confirm/revoke the confirmation of Taxable Entrepreneurs.⁷

Using transaction value as the basis for calculating Land and Building Acquisition Tax (BPHTB) often creates problems in the field. This is because the transaction value submitted by taxpayers is often deemed inappropriate by tax officials. During the verification or validation process, officials often request adjustments to the transaction value based on their assessment. This situation is understandable, considering that taxpayers generally tend to seek the lowest possible tax burden, resulting in the value stated in the deed used as the basis for calculating BPHTB not reflecting the actual agreement between the parties. Conversely, tax officials want to maximize tax revenue.

⁶Hutama Kristian & Priyono Ery Agus, (2023), Tanggung Jawab Notaris Terhadap Akta Perjanjian Jual Beli Yang Tidak Sesuai Dengan Harga Sebenarnya, *Jurnal Hukum Dan Pranata Sosial Islam (AL-MANHAJ)*, Vol. 5, No.1.

⁷Government Regulation Number 74 of 2011 Concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations

The use of transaction values based on market prices is usually much higher than the Taxable Object Sales Value (NJOP) for Land and Building Tax (PBB), making determining the actual transaction value a challenge. To verify the validity of the transaction values used by taxpayers, Regional Finance and Asset Agency (BKUD) officers must seek data, statements, or information from various sources, which in practice makes it difficult to obtain accurate and reliable figures. In fact, the transaction values determined by tax officials may not reflect the actual situation. This creates serious problems due to the lack of legal certainty regarding the transaction value.

Based on an interview with Notary PPAT Dr. Dahniarti Hasana, SH, M.Kn. Notary PPAT Semarang Regency, according to him, the background of this problem is the absence of the same value between the Taxable Object Sales Value (NJOP) and the value determined by the National Land Agency (BPN), so for example the same object but the Taxable Object Sales Value (NJOP) of the land with the Land Value Zone (ZNT) determined by the National Land Agency (BPN) is different, so for example in sub-district B the Land Value Zone is Rp. 1,200,000.00/M² (One Million Two Hundred Thousand Rupiah Per Square Meter) while in the Regional Finance Agency (BKUD) the land value in the Region is Rp. 1,500,000.00/M² (One Million Five Hundred Thousand Rupiah Per Square Meter) with this difference, automatically the information provided by the Community to the Notary PPAT is a cheaper price. Therefore, if there is a difference in value during tax verification, the PPAT is not materially responsible for the contents of the deed made by the parties, the PPAT is only formally responsible.⁸

Based on the theory of legal liability, a Land Deed Official (PPAT) can be held liable if they fail to match tax payment data with the actual transaction price, ignore any discrepancies between the NJOP and the transaction price, and continue to issue a deed despite indications of a discrepancy in value. If all elements are met, the PPAT can be held liable, either through:

- a. Administrative in the form of freezing of permits, warnings, or revocation of PPAT status
 - b. Civil law in the form of a lawsuit for compensation from the injured party.
- However, PPAT can also be released from responsibility if it can be proven that:
- a. The PPAT has carried out verification according to procedures
 - b. PPAT is not aware of any difference in value
 - c. There is no evidence of involvement in the embezzlement attempt.

⁸Interview with Notary/PPAT Semarang Regency Dr. Dahniarti Hasana, SH, M.Kn on May 3, 2025

PPATs do not always have the authority or access to investigate the true value of a transaction. The PPAT's responsibilities should be viewed within the framework of:

- a. Normative legal obligations, not investigative ones
- b. Technical limitations, such as access to proof of transfer or underhand agreements
- c. Good faith, if the PPAT carries out his duties in accordance with applicable regulations.

Thus, the PPAT's responsibility must be proportional, taking into account the extent of the error or negligence and the circumstances surrounding it.

3.2. Legal Consequences of the Responsibility of Land Deed Officials (PPAT) in Verifying Seller and Buyer Taxes for Transfer of Land Rights If the Sales Value of Tax Payments and the Sales Price are Different

Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, Article 87 stipulates that the basis for imposing BPHTB is the Taxable Object Acquisition Value (NPOP).⁹For sales and purchase transactions, the NPOP is determined based on the transaction price agreed upon by the parties. Therefore, the value used in calculating the Land and Building Tax (BPHTB) depends on this agreement, and the accuracy and validity of the transaction value are entirely dependent on the honesty of the parties. It is possible that the stated value differs from the actual price, given the tendency of parties to minimize tax burdens. Therefore, a validation process through careful research and verification is necessary to ensure the accuracy of the transaction value used as the basis for calculating the BPHTB.

Validation refers to the examination of the Regional Tax Payment Letter (SSPD) for Land and Building Tax (BPHTB), conducted by authorized officers, including to verify the accuracy of the value used to calculate BPHTB payments. Based on the provisions of the Law, the basis for calculating BPHTB is the transaction value. Obstacles that occur during the transfer registration at the land office have given rise to complaints from the community handling land transfers. Because the transfer registration requirements must wait for validation, which can sometimes take a long time, in addition to having to make changes to the transaction value and the amount of BPHTB payments when the value submitted by the taxpayer does not match the calculations of the local tax office or BKUD officers.

The difference between the transaction value agreed upon by the parties and stated in the deed and the value used as the basis for calculating the Land and Building Tax (BPHTB) based on the results of the Revenue Service's investigation creates uncertainty regarding the correct value. If there is a discrepancy with the

⁹Law Number 28 of 2009 concerning Regional Taxes and Regional Levies

actual transaction value, in the event of a dispute, this situation could potentially invalidate the deed.

According to one of the PPAT/Notaries of Semarang Regency, Mrs. Dr. Dahniarti Hasanah, SH, M.Kn, there is a verification that determines the value of tax transactions, namely the Regional Finance Agency (BKUD). The Regional Government has the authority to conduct research, calculations, and field research related to the sale and purchase object. The validation process for the Land and Building Acquisition Tax (BPHTB) can affect the sale and purchase transaction price because it is considered that the agreed transaction price is still too low compared to the market price. However, the government in this case does not pay attention to the actual transaction price, from this, several problems arise regarding the determination of the sale and purchase price because the land sale and purchase transaction price greatly influences the amount of tax on the Tax Payment Letter (SSP) and the Land and Building Acquisition Tax (BPHTB) which will later be paid to the state through the regional government and the pratama tax office. The responsibility of the PPAT is only determined by the parties and transactions determined by the BKUD. According to her statement, so far there have been no legal consequences delegated to the PPAT because it is in accordance with what was carried out by the BKUD with the approval of the verification of the amount of BPHTB. The issuing verification agency is the government and it is accepted by the BPN.

If there is a proven difference between the sale and purchase price and that stated in the deed, it will be returned to the policy maker, the BPHTB collector. In this case, negotiations often occur between the BKUD, the parties, and the PPAT to reach an agreement on the desired transaction value.

The PPAT cannot be held responsible if the stated price element is less than the origin of the PPAT itself, but comes from his own party. However, if the PPAT is proven to be involved in it and is indeed interfering and legal counseling is not provided, therefore the advice given to the client in setting the transaction price in the AJB is less than the correct transaction price. Therefore, related to the impact of the legal event stated in the deed, the PPAT can be given sanctions in the form of criminal sanctions or civil. Because the PPAT has deviated from the formal requirements that transfer the rights to the sale and purchase so that the PPAT in accordance with Article 55 of the Regulation of the Head of the Land Agency No. 1 of 2006 is personally responsible and will eventually result in the authenticity of the deed made, namely the degradation of the deed's status to a deed underhand, canceled by law or can be canceled.¹⁰

When there is a difference between the actual selling price and the value reported for tax, several potential legal consequences arise, especially if the price used for

¹⁰Interview with Notary/PPAT Semarang Regency Dr. Dahniarti Hasana, SH, M.Kn, on May 3, 2025

tax is lower than the actual transaction value, then this can be considered as tax avoidance or even a tax crime if intentional.

1) Legal Consequences for PPAT in Administrative Accountability

Land Deed Officials (PPAT) are required to carry out their duties in accordance with statutory provisions. Failure to verify the validity of transaction values may result in administrative sanctions, such as:

- Written warning;
- Freezing of permits;
- Temporary or permanent suspension as PPAT by the Ministry of ATR/BPN.

2) Civil Liability

The PPAT can be sued in civil court by the injured party (for example the buyer), if the deed made is detrimental because it does not reflect the actual situation, resulting in losses, for example in tax calculations at a later date or legal disputes.

3) Criminal Liability

If the PPAT is actively involved or knows and allows the manipulation of transaction values to occur, then:

- Can be subject to criminal sanctions as an accomplice in a tax crime (Article 39 of the KUP Law, Article 263 of the Criminal Code concerning document falsification);
- It could also be considered a criminal act against the law.

The theory of justice developed by Aristotle, especially distributive and corrective justice, is an analytical framework for viewing the accountability of PPAT.

a. Distributive justice

Distributive justice focuses on the distribution of rights and obligations based on each party's contribution. In this context, justice demands that every citizen pay taxes according to their economic capacity. If transaction values are manipulated, the obligation of buyers and sellers to pay taxes according to the actual transaction value is ignored.

PPAT as a facilitator of the legal transfer of rights, if he also "allows" this practice to occur, then he is not carrying out his role in maintaining distribution justice, because the state is disadvantaged and fiscal justice is neglected.

b. Corrective justice

Corrective justice emphasizes restoring the proper state of affairs when an imbalance occurs. If a Land Deed Official (PPAT) is aware of a discrepancy and fails to conduct a thorough verification, corrective justice demands legal sanctions for such negligence or neglect to correct the injustice that resulted in state losses.¹¹

¹¹Salman, T., & Budhiartie, A. (2024). Analisis konsep keadilan dalam pandangan filsafat hukum aristoteles dan relevansinya di indonesia. *Jurnal Nalar Keadilan*, 4(2), accessed on Friday, August 8, 2025, at 01.15 WIB via, <https://jurnal.universitaskarta.ac.id/index.php/jurnal-fh-unija/article/view/110/88>

4. Conclusion

Land Deed Officials (PPAT) play a crucial role in ensuring legal certainty and supporting state revenue through tax verification of land transfers. Although PPATs have formal authority to issue authentic deeds, their responsibility for tax verification is administrative and formal. When a discrepancy arises between the tax payment amount and the actual sale price, the PPAT is not necessarily materially responsible for the transaction value stated in the deed, as the determination of such value is a matter of mutual agreement between the parties. However, based on the theory of legal liability, PPATs can still be held liable if proven negligent, aware of, or involved in the manipulation of the transaction value. Conversely, if the PPAT has performed its duties in accordance with procedures and lacks access or bad faith, such responsibility can be waived. Therefore, the PPAT's responsibility must be viewed proportionally and within the limits of its normative authority, not as a determinant of transaction value, but as an administrative executor subject to the principles of prudence and legal compliance.

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