

Legal Consequences of Falsifying Transaction Prices by Land Deed Making Officials (PPAT) on the Validity of Land Sale and Purchase Deeds

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Abstract. *This study aims to analyze: 1) The legal consequences of falsifying transaction prices by PPAT on the validity of the Deed of Sale and Purchase of Land. 2) Legal protection for parties who are harmed due to falsifying transaction prices in the Deed of Sale and Purchase. This type of research is normative legal research. The approach method uses a statute approach. The type of data in this study is secondary data. The data collection method uses library techniques (study document). The analysis in this study is prescriptive. The results of the study concluded: 1) The legal consequences of falsifying transaction prices by PPAT on the validity of the Deed of Sale and Purchase of Land are the reduction or loss of the evidentiary power of the Deed of Sale and Purchase as an authentic deed as regulated in Article 1868 of the Civil Code if the contents of the deed do not reflect the actual situation. The inclusion of an inappropriate price can also cause the sale and purchase agreement to be legally deficient because the price is an essential element in the sale and purchase as regulated in Article 1457 of the Civil Code and is related to the requirements for the validity of the agreement in Article 1320 of the Civil Code. As a result, the transfer of land rights based on the deed can be canceled and potentially results in the cancellation of the land title certificate as related to Article 37 paragraph (1) of PP Number 24 of 1997 concerning Land Registration. In addition, PPAT can also be held legally accountable both administratively, civilly and criminally, including the possibility of being charged with Article 263 of the Criminal Code concerning falsification of documents. This is reflected in the land dispute case in Surakarta City which was decided in the Surabaya District Court Decision Number 1251/Pdt.G/2020/PN Sby which stated that the sale and purchase transaction was invalid and had no binding legal force. 2) Legal protection for parties who are harmed due to falsification of transaction prices in the Land Sale and Purchase Deed is provided to guarantee legal certainty and restore the rights of the harmed party. In the case of Notary/PPAT ASD, the inclusion of a transaction value that was different from the actual value gave rise to a dispute which was decided in the Surabaya District Court Decision Number 1251/Pdt.G/2020/PN Sby by declaring the transaction invalid.*

Keywords: Falsification; Purchase; Sale; Transactions.

1. Introduction

In a way philosophically, the presence of PPAT is not only aspect - oriented administrative, but also reflects not quite enough moral responsibility so that every deed made truly present mark honesty and truth.¹ The existence of PPAT is closely related relation with mark base laws that cover justice, certainty, and benefit. PPAT does not only responsible answer to the parties who do so actions law, but also to public demanding area protection to rights on land. If PPAT deviates from his authority, for example with falsify price transaction in deed, then matter That implications No only on violation law positive, but also destructive foundation philosophical law in the form of trust, integrity, and fairness that become objective main law.²

The deed made by the Land Deed Making Officer is one of the main sources in terms of regulating land registration in Indonesia. PPAT has been known since the enactment of Government Regulation Number 10 of 1961 concerning Land Registration, which is a land regulation as the implementing UUPA. To guarantee legal certainty that a legal act has been carried out regarding the transfer or encumbrance by the parties, the transfer of rights must be made with an authentic deed where the deed must be made before the appointed/authorized official so that it can be used as perfect evidence. This is intended to guarantee legal certainty regarding the rights and obligations and even legal consequences for the parties.³

Article 1 paragraph (1) of the Regulation Government Number 24 of 2016 concerning Change on Regulation Government Number 37 of 1998 Concerning Regulation Position Official Maker Land Deed (hereinafter called with PP 37/1998) determines that Official Maker Land Deed, hereinafter called PPAT, is officials general given authority for make deeds authentic about treatment law certain about right on land or Ownership Rights over Apartment Units.⁴

Land Deed Making Officials (PPAT) play a crucial role in land registration, assisting the National Land Agency (BPN) in carrying out land registration activities to serve the public in the land sector. PPAT (Land Deed Making Officials), who are public

¹ Lathifah Hanim, 2016, Position and Responsibilities of Officials Maker Land Deed (PPAT) in The connection with Deed Authentic, *Journal Legal Reform*, Vol. III No. 2, p. 212.

² Zaka Firma Aditya, 2020, Reconstruction of the Role of Public Officials in Indonesian Legal System, *Journal of State Law*, Vol. 11 No. 1, p. 45.

³ Istanti and Akhmad Khisni, 2017, Legal Consequences of Land Sale and Purchase Deeds in the Presence of a Land Deed Official (PPAT) Which Are Not Made in Accordance with the Procedures for Making PPAT Deeds, *Jurnal Akta*, Volume 4 Number 2, Unissula, p. 274

⁴ Bella Kharisma1, 2022, Act Official Maker Electronic Land Deeds as Evidence: Urgency Harmonization Policy, *Udayana Master of Law Journal*, Vol. 11 No. 2, p. 322

officials, are authorized to issue authentic deeds concerning certain legal acts concerning land rights.⁵ In carrying out their duties, PPATs also participate in some land registration activities, where the deeds they issue serve as evidence that the land has been registered. a legal act is carried out which serves as the basis for registering changes to land registration data resulting from that legal act.⁶

PPAT's obligation to pouring truth material in deed sell buy land indeed No only problem administrative, but also concerns aspect trust public to deed authentic as tool strong evidence. In practice notary and PPAT, deeds that are not reflect condition Actually can weaken principle certainty law, because deed the lost mark as reflection the wishes of the parties are valid and true. Therefore that, the accuracy of the data listed in deeds, including price transactions, become condition absolute for ensure deed authentic functioning as should be.¹⁷

In fact, the practice forgery price transactions by PPAT are still often found in the field, including in Solo City. One of the case that had sticking out is suspicion involvement Notary /PPAT with the initials ASD who is suspected of list price sell buy land far below mark transaction real in order to reduce obligation taxes of the parties. The action No only smear credibility profession, but also harms the country from aspect reception taxes, such as Land and Building Acquisition Tax (BPHTB) and Income Tax (PPh). In addition, the deed sell purchases generated become prone to fall mark the proof is in the eyes law, and potentially cause dispute between parties later day. Mismatch between provision normative with reality practice the show existence urgency for study more in about consequence law forgery price transactions by PPAT regarding validity deed sell buy land.

2. Research methods

This research is normative legal research. The approach used is a statute approach. The data used is secondary data. The data collection method uses library research (document study). The analysis used is prescriptive.

3. Research result and Discussion

3.1. Legal Consequences of Falsification of Transaction Prices by Land Deed Officials on the Validity of Land Sale and Purchase Deeds

Land is something very important factor in life something society, especially again in the neighborhood Indonesian society, most of which big its population hang life

⁵ Solahudin Pugung, 2021, *Concerning Land and the Law of Its Sale and Purchase as well as the Responsibilities of PPATs to Deeds Containing Defects from the Perspective of the Rule of Law*, Budi Utama, Yogyakarta, p.30.

⁶Rudi Indrajaya et al., 2020, *Notary and PPAT of a Introduction*, Refika Aditama, Bandung, p.62

⁷I Dewa Made Suartha, 2019, The Role of PPAT in Ensure Legal Certainty of Transfer of Land Rights Through Deed Authentic, *Udayana Master of Law Journal*, Volume 8 Number 2, Denpasar, p.202.

from land, one of them or needs place stay.⁸ Soil is also a source Power nature that is not renewable which has role important in support development public.⁹ Existence land have meaning double on sustainability life man that is *social assets* and *capital assets*. *Capital assets* has the meaning of land can grow as object economy, the development of which can become capital that is interpreted crucial and can become object business, whereas *social assets* has a meaning means for tie in unity social public in undergo life and living.¹⁰

Legal certainty for land rights owners is obtained only through land registration procedures, as stated in Article 19 paragraph (1) of Law Number 5 of 1960 concerning Basic Agrarian Principles which is further regulated in Government Regulation Number 24 of 1997 concerning Land Registration.¹¹ Legal certainty regarding land rights as mandated in Law Number 5 of 1960, according to PP No. 24 of 1997 contains two dimensional elements, namely certainty of the object of land rights and certainty of the subject of land rights.

As the population grows, the demand for land also increases, but this growth is not matched by the increase in land area. This automatically leads to a shrinking and diminishing supply of land. One way to meet this basic need for land is through land transactions.¹²

In reality, the practice of transferring land rights through sale and purchase does not always comply with applicable law. There have been cases of irregularities in the process of drafting a Deed of Sale and Purchase, one of which is the manipulation or falsification of the transaction value stated in the deed. The transaction value stated in the deed sometimes differs from the actual transaction value between the parties. This difference is generally intended to reduce tax obligations arising from the land sale and purchase transaction.

One example of a case related to alleged document forgery and the inclusion of transaction prices that do not correspond to the actual conditions in the preparation of a land Sale and Purchase Deed is a land and building dispute located on Jalan Adi Sucipto, Manahan Village, Banjarsari District, Surakarta City, Central Java with an area of approximately 864 m² recorded in the Land Ownership Certificate Number 43. The land was originally owned by a businessman with the initials THT who later became the party who disputed the process of transferring

⁸ Relinawati Simanjuntak (et.al), 2023, Review Juridical Regarding State Land (Empty Land) Controlled by the Community, *Lex Administratum*, Volume XI, Number 04, p. 1.

⁹ James Yoseph, 2023, The Role of Land Deed Official in The Registration of Land Proprietary Rights to Guarantee Legal Certainty for Communities in Jayapura City", *The Seybold Report*, Volume 18, Number 03, p. 1121.

¹⁰ Achmad Rubaie, 2007, *Land Acquisition Law for Public Interest*, Bayumedia, Malang, p.1

¹¹ Baiq Heni Paramita Rosandi, 2016, Legal Consequences of the Sale and Purchase of Unregistered Land Rights, *IUS Journal of Legal and Justice Studies*, vol. 4, No. 3, p. 2.

¹² Ghazahra Vesti Rana and Tiurma Mangihut Pitta Allagan, 2021, Validity of Land Sale and Purchase Without Certificate Data Update Reviewed Based on the Clear and Cash Nature (Case Study of the Decision) Number 292/PID.B/2020/PN Jkt.Brt), *Jatiswara*, Vol. 36, No.3, November p. 2.

rights to the land through legal channels.¹³ The land dispute of approximately 864 m² on Jalan Adi Sucipto, Manahan, Surakarta began with a loan of IDR 3.5 billion between THT and CH with collateral in the form of a land certificate belonging to THT worth around IDR 60 billion, but was later transferred by CH to CA without THT's consent. The sale and purchase transaction was factually valued at IDR 17.5 billion, but in the Deed of Sale and Purchase (AJB) drawn up by the notary/PPAT ASD, only IDR 5 billion was listed, thus raising suspicions that the price was not included appropriately for tax deduction purposes. THT then sued in civil court and in Surabaya District Court Decision No. 1251/Pdt.G/2020/PN Sby, the court declared the transaction invalid and ordered the return of the object to the legal owner, while the PPAT only served as a co-defendant. In addition, THT also took criminal action by reporting alleged document falsification under Article 263 of the Criminal Code, which is currently still under investigation/investigation by the police.¹⁴

The transfer of land rights through sale and purchase is essentially a legal act that must fulfill the requirements for a valid agreement as stipulated in the Civil Code, specifically Article 1320, which stipulates that the validity of an agreement requires the agreement of the parties, the capacity of the parties, a specific object, and a lawful cause. If any of these requirements are not met, the agreement can be declared null and void or can be canceled.¹⁵

The practice of listing transaction prices lower than the actual price is often carried out with the aim of reducing the amount of tax obligations that must be paid by the parties. Taxes arising from land sales transactions include Land and Building Acquisition Tax (BPHTB) and Income Tax (PPH) on the transfer of land rights. The amount of these taxes is generally calculated based on the transaction value stated in the deed. Therefore, listing an inaccurate transaction value can be categorized as a form of legal deviation.¹⁶ If the act is carried out intentionally and involves an official authorized to make a deed, then the act also has the potential to fulfill the elements of the crime of document forgery. In Indonesian criminal law, document forgery is regulated in Article 263 of the Criminal Code, which states that anyone who makes a false document or falsifies a document that can give rise to a right, obligation, or debt relief with the intention of using or ordering another person to use the document as if it were genuine and not forged can be punished.

From a civil law perspective, stating a price that does not reflect the actual situation can also be linked to bad faith in an agreement. Agreements made with the aim of avoiding legal obligations, including tax obligations, can be categorized

¹³<https://sragen.inews.id/>, accessed February 20, 2026, at 9:00 PM WIB

¹⁴<https://jatengpos.co.id/>, accessed February 20, 2026, at 22.00 WIB

¹⁵R. Subekti, 2005, *Contract Law*, Intermasa, Jakarta, p. 17.

¹⁶ Urip Santoso, 2012, *Agrarian Law: A Comprehensive Study*, Kencana, Jakarta, p. 317.

as having an illegitimate cause, as defined in Article 1320 of the Civil Code. If an agreement has an illegitimate cause, it can be declared null and void.

In relation to the case that occurred in Surakarta as previously described, the difference in transaction value between the actual value of IDR 17,500,000,000.00 and the value stated in the AJB of IDR 5,000,000,000.00 indicates a discrepancy between the transaction facts and the contents of the deed. This significant difference raises the suspicion that the deed made does not reflect the actual situation. If this can be proven legally, then the deed can lose its evidentiary force as an authentic deed. In judicial practice, if an authentic deed is proven to contain false information or is made in a manner that does not comply with legal provisions, then the deed can be declared not to have binding legal force or even declared null and void by law by the court. This is in line with the principle that an authentic deed must fulfill both formal and material elements in order to have perfect evidentiary force.

Based on the description, it can be understood that falsification or inclusion of a transaction price that does not correspond to the actual situation in a land sale and purchase deed gives rise to several legal consequences for the validity of the deed. The consequences of falsification of the transaction price by the PPAT for the validity of the land sale and purchase deed include:

- 1) The reduction or even loss of the evidentiary power of the Deed of Sale and Purchase as an authentic deed. An authentic deed essentially has perfect evidentiary power as referred to in Article 1868 of the Civil Code. However, this evidentiary power only applies if the contents of the deed reflect the actual situation. If the deed is proven to contain incorrect information, such as the inclusion of a transaction price that differs from the actual price, then the truth of the deed can be questioned through the evidentiary process in court. Such a deed can be deemed to no longer have perfect evidentiary power because it does not reflect the actual legal facts.¹⁷
- 2) The sale and purchase agreement that serves as the basis for the deed can be declared legally invalid. Price is an important element in a sale and purchase agreement, as reflected in Article 1457 of the Civil Code, which states that a sale and purchase is an agreement in which one party binds himself to deliver an item and the other party to pay the agreed price. If the price stated in the deed does not correspond to the price actually agreed upon by the parties, then the deed does not fully reflect the true agreement of the parties. This condition can be the basis for the injured party to file a lawsuit to annul the sale and purchase agreement.¹⁸
- 3) The transfer of land rights based on a Deed of Sale and Purchase can be cancelled. The transfer of land rights through a sale and purchase can only be

¹⁷ Sudikno Mertokusumo, 2009, *Indonesian Civil Procedure Law*, Liberty, Yogyakarta, p. 158.

¹⁸ Urip Santoso, 2017, *Agrarian Law : A Comprehensive Study*, Kencana, Jakarta, p. 318.

registered if proven by a deed made by a PPAT as regulated in Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration. If the deed that forms the basis for the transfer of rights is proven to contain incorrect data or is made through a flawed legal act, then the validity of the transfer of land rights can be legally questioned. This can lead to the cancellation of the transfer of land rights through a court decision.¹⁹

4) The possibility of revoking a land title certificate issued based on the Deed of Sale and Purchase. In principle, a certificate is strong evidence of land ownership. However, this evidentiary force is not absolute. A certificate can be revoked by court decision if it is proven that its issuance was based on an invalid document or a legal act that has no legal force.²⁰

5) Regarding the legal responsibility of the Land Deed Official who prepares the deed. The Land Deed Official (PPAT), as a public official, is obligated to ensure that all data contained in the deed is correct and reflects the actual situation. If the PPAT includes false information in the deed he prepares, this action may give rise to legal liability, whether administrative, civil, or criminal. Criminal liability may arise if the action fulfills the elements of document forgery as stipulated in Article 263 of the Criminal Code.²¹

The difference in transaction value between the actual price of IDR 17.5 billion and that stated in the Deed of Sale and Purchase (AJB) of IDR 5 billion indicates a discrepancy between the facts and the contents of the deed which can trigger disputes and lead to a court decision declaring the transaction invalid. From the perspective of the theory of legal consequences, this discrepancy causes the legal act to lose legitimacy so that the legal consequences in the form of the transfer of land rights are not recognized. Price as an essential element of sale and purchase (Article 1457 of the Civil Code) that does not match can also give rise to legal defects and has the potential to violate the requirements of a lawful cause (Article 1320 of the Civil Code), especially if it is intended to avoid taxes. In addition, the AJB as an authentic deed (Article 1868 of the Civil Code) can lose its evidentiary power if it does not reflect material truth, thus impacting the validity of the registration of the transfer of land rights (Article 37 paragraph (1) of PP No. 24 of 1997). Thus, price manipulation in AJB not only has implications for the cancellation of the agreement and transfer of rights, but also gives rise to legal consequences in the aspects of proof, land administration, and taxation.

¹⁹ Boedi Harsono, 2008, *Indonesian Agrarian Law : History of the Formation of UUPA, Contents and Implementation*, Trisakti University, Jakarta, p. 480.

²⁰ Baiq Heni Paramita Rosandi, 2016, Legal Consequences of the Sale and Purchase of Unregistered Land Rights, *IUS Journal of Legal and Justice Studies*, Vol. 4, No. 3, p. 2

²¹ Habib Adjie, 2015, *Indonesian Notary Law*, Refika Aditama, Bandung, p. 86.

3.2. Legal Protection for Parties Injured by Falsification of Transaction Prices in Sales and Purchase Deeds

Legal protection for parties who are harmed due to falsification or the inclusion of transaction prices that do not correspond to the actual conditions in the Land Sale and Purchase Deed is basically part of the protection of a person's civil rights. The Indonesian legal system provides a protection mechanism for harmed parties through various legal instruments, both through civil, criminal, and administrative channels. This is in line with the principle of the rule of law as affirmed in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia which places law as the basis for organizing social and state life.²²

The land dispute case involving Notary/PPAT ASD shows how discrepancies in transaction values in the Sale and Purchase Deed can cause losses to other parties. The inclusion of a transaction value of IDR 5,000,000,000.00 in the deed, while the actual transaction value reached IDR 17,500,000,000.00 indicates a significant difference between the transaction facts and the contents of the deed. This difference has the potential to cause losses for parties who have an interest in the land object, especially the initial owner of the land, namely THT. The dispute then continued to the civil court process which was decided through the Surabaya District Court Decision Number 1251/Pdt.G/2020/PN Sby.

A court ruling declaring a sale and purchase transaction invalid and not legally binding is a form of legal protection provided to the injured party. With this ruling, the transfer of land rights based on the Deed of Sale and Purchase is invalid, and the land rights are returned to the rightful party. This mechanism is a form of legal restitution, returning the legal situation to its original state before the legal act that caused the loss to a particular party occurred.

In addition to the annulment of a deed or legal act by the court, legal protection for the injured party can also be obtained through a claim for compensation. In Indonesian civil law, provisions regarding compensation for unlawful acts are regulated in Article 1365 of the Civil Code. This provision provides the legal basis for the injured party to demand accountability from the party who committed the act that caused the loss.

A party who is harmed in a dispute related to the making of a deed by a PPAT may file a claim for compensation if it can be proven that there are elements of an unlawful act, namely an unlawful act, the perpetrator's fault, losses suffered by another party, and a causal relationship between the act and the resulting loss. If these elements are met, the party who committed the act can be held responsible for compensating the losses suffered by the injured party.²³

²² Satjipto Rahardjo, 2006, *Legal Science*, Citra Aditya Bakti, Bandung, p. 53.

²³ Rachmadi Usman, 2012, *Land Rights Law*, Sinar Grafika, Jakarta, p. 235.

In addition to civil proceedings, legal protection for the injured party can also be sought through criminal proceedings if there is an element of document forgery in the creation of the deed. Provisions regarding document forgery are regulated in Article 263 of the Criminal Code, which states that anyone who creates a false document or falsifies a document with the intent to use or instruct another person to use the document as if it were genuine may be subject to criminal sanctions.²⁴

Legal protection for injured parties can also be achieved through administrative accountability mechanisms for Land Deed Officials (PPAT). As public officials authorized to issue authentic deeds, PPATs are obligated to carry out their duties honestly, meticulously, independently, and impartially. If a PPAT is proven to have violated these obligations, they may be subject to administrative sanctions in accordance with the laws and regulations governing the position of PPAT.

Based on Philipus M. Hadjon's legal protection theory, legal protection in the transfer of land rights through sale and purchase is divided into preventive and repressive. Preventive protection is reflected in the regulation of laws and regulations such as Article 26 paragraph (1) UUPA and Article 37 paragraph (1) PP No. 24 of 1997 as well as the obligation of PPAT to act honestly, carefully, and impartially to ensure the validity of the data in the deed, thereby preventing disputes. However, if there is a deviation such as the inclusion of an inappropriate price in the Deed of Sale and Purchase, then repressive protection can be sought through a civil lawsuit based on Article 1365 of the Civil Code or criminal channels such as Article 263 of the Criminal Code. In the case of Notary/PPAT ASD, the repressive mechanism is seen from the lawsuit to the court which resulted in a decision declaring the transaction invalid and non-binding, as a form of restoration of the rights of the injured party and affirmation of the role of the judiciary in ensuring justice and legal certainty in land disputes.

Based on Philipus M. Hadjon's legal protection theory, it can be understood that legal protection for parties who are harmed due to falsification of transaction prices in land Sale and Purchase Deeds is not only realized through the regulation of legal norms that regulate the procedures for the transfer of land rights and the obligations of the deed-making officials as a form of preventive legal protection, but also through dispute resolution mechanisms in court and law enforcement against perpetrators of violations as a form of repressive legal protection. These two forms of legal protection are basically complementary in guaranteeing the protection of community rights in the land sector.

Legal protection in the land sector plays an important role because land is an object that has high economic and social value for the community. Every transfer of land rights must be carried out in an orderly manner and based on correct data so as not to cause losses to other parties. Provisions regarding the obligation to use a PPAT deed in every transfer of land rights as regulated in Article 37

²⁴Adami Chazawi, 2014, *Crimes Concerning Counterfeiting*, Rajawali Pers, Jakarta, p. 35.

paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration aim to guarantee legal certainty and provide protection for parties conducting land sale and purchase transactions.

The case involving the ASD Notary/PPAT, as previously described, demonstrates that discrepancies in the transaction value stated in the Deed of Sale and Purchase can have far-reaching legal implications. The discrepancy between the actual transaction value and the value stated in the deed not only relates to tax obligations but can also raise legal issues regarding the validity of legal acts undertaken by the parties. This situation can trigger legal disputes if a party feels disadvantaged due to the discrepancy between the transaction facts and the contents of the deed.²⁵

This principle of legal protection is also closely related to the objectives of land registration in Indonesia. The land registration system is implemented by the state to provide legal certainty regarding the status of land rights, the rights holders, and the transfer of rights to the land. The accuracy of the data recorded in the land administration system is crucial to maintaining legal certainty for the public. If a deed or document contains data that does not reflect the actual situation, legal action is necessary to ensure that the recorded land data continues to reflect the correct legal status.²⁶

This legal protection is also related to efforts to maintain public trust in the land administration system. Land transactions conducted based on authentic deeds should provide legal certainty for all parties. The accuracy of the data included in the deed is a key factor in ensuring this legal certainty. Misrepresentations in transaction data can compromise legal certainty and potentially harm certain parties, necessitating a legal mechanism capable of providing protection and redress for injured parties.

4. Conclusion

Falsification of transaction prices by a PPAT in a Deed of Sale and Purchase (AJB) causes the deed to lose its evidentiary power as an authentic deed (Article 1868 of the Civil Code) because it does not reflect the actual situation. This also makes the agreement legally invalid because the price is an essential element of the sale and purchase (Article 1457 of the Civil Code) and is related to the valid conditions of the agreement (Article 1320 of the Civil Code). As a result, the transfer of land rights can be cancelled, including the certificate issued (Article 37 paragraph (1) of PP No. 24 of 1997). The PPAT can be held accountable for administrative, civil, and criminal matters (Article 263 of the Criminal Code). Legal protection for the injured party is carried out through preventive and repressive mechanisms. Preventively, the PPAT's obligation is regulated so that the deed is in accordance with the actual

²⁵Sri Hajati, 2016, *Textbook of Land Law Politics*, Airlangga University Press, Surabaya, p. 141.

²⁶Maria SW Sumardjono, 2009, *Land in the Perspective of Economic, Social and Cultural Rights*, Kompas, Jakarta, p. 79.

situation. In a repressive manner, protection is provided through cancellation by the court, lawsuits for damages (Article 1365 of the Civil Code), and enforcement of criminal law for forgery (Article 263 of the Criminal Code), in order to restore rights and guarantee legal certainty in land transactions.

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