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Legal Protection for Land Deed Officials in Payment of Land Acquisition Fees for Land and Building Rights in the Land Purchase and Sale Process

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Abstract. *This study aims to analyze the legal responsibility of Land Deed Officials (Land Deed Officials/PPAT) concerning Land and Building Acquisition Duty (Land and Building Rights Acquisition Duty/BPHTB) in the execution of a Sale and Purchase Deed (Deed of Sale and Purchase/AJB), particularly when BPHTB payment has not been validated by the Regional Revenue Agency (Regional Revenue Agency/BAPENDA). This normative legal research employs statutory, conceptual, and analytical approaches. Legal materials are collected through library research and analyzed qualitatively using systematic and grammatical interpretation and legal reasoning. The study finds that PPAT responsibility is limited to the authority granted by law. PPAT is required to ensure the fulfillment of formal administrative requirements before the AJB is signed, but PPAT is not the taxpayer and has no authority to determine or validate the material amount of BPHTB. The taxpayer remains responsible for the tax obligation, while validation belongs to the competent regional authority. Legal protection for PPAT is therefore proportional: a PPAT should not be held solely because validation is delayed or has not been issued due to verification by BAPENDA or circumstances outside the PPAT's authority, provided that the PPAT has complied with professional and administrative duties. Conversely, knowingly signing an AJB despite an unfulfilled mandatory requirement may give rise to administrative liability. The study recommends clearer coordination and integrated administration between PPAT, BAPENDA, and the Land Office to strengthen legal certainty and prevent an unjustified expansion of PPAT liability.*

Keywords: *Law; Legal; Protection; Purchase; Sale.*

1. Introduction

The transfer of land rights through sale and purchase is a legal act that requires certainty regarding the subject, object, and transfer procedures. In the Indonesian land system, this certainty is realized, among other things, through the creation of a Deed of Sale and Purchase (AJB) by a Land Deed Making Official (PPAT). The PPAT serves as a public official authorized to create authentic deeds regarding certain legal acts concerning land rights and ownership rights to condominium units. This position places the PPAT at a crucial juncture between the interests of the parties, land administration, and the legal certainty of the transaction (Puspa Sari et al., 2018).

In addition to land aspects, land sale and purchase transactions have tax consequences. One obligation directly related to the acquisition of land and/or building rights is the Land and Building Acquisition Tax (BPHTB). The transfer of BPHTB management to local governments places this tax administration closely linked to the land service process. In practice, Land Deed Officials (PPAT) must consider proof of BPHTB fulfillment before undertaking the AJB preparation and registration stages. Therefore, the role of PPATs in the BPHTB process has been the object of research in several Akta Journal publications, including those concerning online BPHTB collection and the implementation of self-assessment (Chrissanni & Purnawan, 2017; Ravianto, 2017).

Problems arise when the PPAT's administrative obligation to pay attention to the Land and Building Tax (BPHTB) is interpreted as an obligation to be responsible for all tax matters. However, the PPAT is not the taxpayer who acquires land rights. There is a difference between the PPAT's obligation to verify the existence and completeness of proof of payment and the local government's authority to conduct research, determination, and validation of tax administration. This distinction is important because expanding the PPAT's responsibilities without a basis in authority can create legal uncertainty.

Previous research in Jurnal Akta has discussed the role of Land Deed Officials (PPAT) in collecting BPHTB (land ownership and sale of goods and services) and the legal consequences if a deed of transfer of rights is drawn up before BPHTB payment. Hartono and Khisni (2018), for example, outlined the role of PPATs in securing regional revenue from the BPHTB sector and discussed the legal consequences for PPATs. Chrissanni and Purnawan's (2017) research also discussed the role of PPATs in the online BPHTB system. However, this research did not specifically focus on the construction of legal protection for PPATs when a Deed of Sale and Purchase (AJB) has been drawn up but BPHTB validation has not been obtained due to the BAPENDA administrative process or circumstances beyond the PPAT's authority.

This issue is increasingly important because the validation of the Land Deed (BPHTB) is not entirely within the control of the Land Deed Official (PPAT). After the taxpayer fulfills the payment obligation and documents are submitted, there may still be a review or verification process by the local tax authority. If this process is not completed, questions arise regarding the status of the Deed of Sale and Purchase (AJB) and whether late validation can be grounds for liability for the PPAT. In the thesis that forms the basis of this article, this issue is analyzed through

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the separation of authorities between the PPAT, the taxpayer, and the local government, as well as through the concept of legal protection.

Normatively, the PPAT's obligations must be placed within the limits of their official authority. PPATs are required to act professionally, meticulously, in an orderly administrative manner, and in accordance with laws and regulations. This responsibility differs from the material obligation to pay taxes. The research thesis emphasizes that the PPAT's responsibility lies in the administrative examination of proof of BPHTB payments, while the material accuracy of transaction values, tax bases, and the amount of tax paid remains related to the taxpayer's obligations and the authority of the local government.

Based on the gap between the PPAT's administrative obligations and tax authority, a legal construction is needed that can proportionally distinguish between PPAT errors and BPHTB administrative issues that are beyond their authority. This study aims to analyze the PPAT's responsibilities regarding BPHTB payments in the AJB preparation process and the legal protection for PPATs when the AJB has been prepared but the BPHTB has not been validated by BAPENDA.

2. Research Methods

This research uses a normative or doctrinal legal research method with prescriptive research specifications. The approaches used are the statute approach, the conceptual approach, and the analytical approach Primary legal materials include laws and regulations governing the position of Land Deed Official (PPAT), land registration, regional taxes and BPHTB (land acquisition and sale of land), as well as provisions for the development and supervision of PPAT. Secondary legal materials were obtained from books, scientific journal articles, and research results relevant to PPAT, AJB, BPHTB, official responsibilities, and legal protection. Tertiary legal materials were used to assist in the analysis of legal terms and concepts. Data collection was conducted through a literature review, inventorying, classifying, and systematizing legal materials based on two main research issues. Data analysis was conducted qualitatively and normatively, employing grammatical and systematic interpretations and legal reasoning. Norms regarding the authority of Land Deed Officials (PPAT) served as the basis for determining the limits of their responsibilities, while norms regarding Land and Building Registration (BPHTB) were used to determine the taxpayer's status and the authority of the local government.

3. Results and Discussion

3.1. Responsibilities of PPAT Regarding BPHTB Payments in the AJB Preparation Process

A Land Deed Official (PPAT) holds the position of a public official whose authority is derived from statutory regulations. Because this authority is attributable or delegated according to the applicable legal system, every PPAT's action must be traceable to a legitimate basis for this authority. A PPAT cannot be burdened with obligations that are essentially the authority of another official. In the context of the Land and Building Authority (BPHTB), this separation serves as the basis for determining the limits of a PPAT's responsibilities.

Regulations concerning the position of Land Deed Official (PPAT) place the primary responsibility of a PPAT in preparing authentic deeds concerning certain legal acts concerning land rights. In carrying out this duty, a PPAT is required to adhere to administrative requirements and the principle of prudence. Document review is not merely a formality, but rather an integral part of the position's responsibilities, as the PPAT deed will serve as the basis for registering the transfer of rights.

The BPHTB (Land Title Deed) has a distinct character. It is a tax obligation arising from the acquisition of land and/or building rights. The person who acquires the rights becomes a taxpayer in accordance with tax regulations. Therefore, the Land Deed Official (PPAT) does not replace the taxpayer. The PPAT's role is to ensure that the administrative obligations required for the deed creation process have been met.

Previous research in the Akta Journal indicates that Land Deed Officials (PPAT) play a crucial role in supporting the collection of BPHTB (land ownership and tax revenue). Ravianto (2017) explains that in the self-assessment system, PPATs play an active role in requiring BPHTB payments and verifying the accuracy of payment documents before the deed is signed. This role demonstrates an administrative oversight function, but does not mean that PPATs are the ones collecting or determining the tax amount.

The distinction between administrative audits and tax assessments must be maintained. Administrative audits by Land Deed Officials (PPAT) focus on ensuring the availability of required documents, their verifiability, and compliance with formal requirements. Conversely, determining the tax amount, the tax base, data analysis, and validation falls under the jurisdiction of regional tax administration. If these two functions are combined, the PPAT may be burdened with responsibility for matters beyond their legal control.

Research findings indicate that the Land Deed Official's (PPAT) responsibility can be formulated as responsibility for formal truth, while material truth regarding the Land Transfer (BPHTB) rests with the taxpayer and the taxation agency within their jurisdiction. The PPAT must ensure that proof of payment or the required documents are available. However, the PPAT does not have the authority to determine whether the amount of tax paid is materially correct if such determination requires the inspection and validation authority of the local government.

From the perspective of official responsibility, these limitations do not eliminate the PPAT's obligation to exercise caution. The PPAT must still refuse or delay signing if the expressly required requirements have not been met. This principle of caution is important because the deed drawn up by the PPAT serves as evidence and serves as an instrument for registering the transfer of rights.

If the Land Deed Official (PPAT) knows that proof of BPHTB payment is not yet available or that the required requirements have not been met, but still signs the Deed of Sale and Purchase (AJB), the issue is no longer simply a delay in tax administration. This action can be considered a breach of official duties because the PPAT ignored the requirements that must be met before the deed is signed. Conversely, if the evidence is available and all formal obligations have been fulfilled, but validation is still being processed by BAPENDA (Regional Development Planning Agency), this situation must be distinguished from PPAT error.

This difference aligns with the research findings of Hartono and Khisni (2018), which examined the role of Land Deed Officials (PPAT) in drafting transfer deeds related to Land Transfer (BPHTB). The study demonstrated that the PPAT's involvement in BPHTB is part of a tax administration safeguard mechanism, while the consequences for the deed and PPAT must be assessed based on the PPAT's concrete actions. Therefore, accountability should be directed toward the actual breach of official obligations.

In practice, the PPAT also needs to retain evidence of inspections, communications with taxpayers, payment documents, and proof of validation applications. This documentation is crucial to demonstrate that the PPAT acted diligently and in accordance with procedures in the event of a dispute or administrative audit. With proper documentation, the causal relationship between the PPAT's actions and the BPHTB issue can be objectively assessed.

Based on this description, the PPAT's responsibility in the BPHTB is not as a taxpayer, but rather as an official responsibility to ensure that the administrative requirements related to the creation of the AJB are met. This limit is both a form of protection and a limitation: the PPAT is protected from liability beyond his authority, but remains responsible if he fails to carry out his official duties.

3.2. Legal Protection for PPAT when BPHTB has not been validated by BAPENDA

Legal protection for Land Deed Officials (PPAT) is necessary because the implementation of their duties carries extensive legal consequences. PPATs can face administrative and civil lawsuits if their deeds are challenged. Therefore, legal protection must be balanced with the responsibilities of their position. Officials acting within their authority must be assured that they will not be held responsible for decisions or actions beyond their control.

The concept of legal protection can be divided into preventive and repressive protection. Preventive protection is provided before a dispute arises, including through clarity of norms, procedures, authorities, and documentation. Repressive protection is provided after a dispute arises through objective examination and resolution mechanisms. In the context of Land Deed Officials (PPAT) and Land Deed Officials (BPHTB), both forms of protection must be applied simultaneously.

Preventive protection can be established by clarifying the division of authority. Land Deed Officials (PPAT) have the authority to issue Deeds of Sale and Purchase (AJB) and verify formal requirements. Taxpayers are obligated to fulfill the Land and Building Tax (BPHTB). The Regional Development Planning Agency (BAPENDA) carries out regional tax administration functions, including research and validation, in accordance with applicable regulations. These three functions cannot be substituted for each other.

Problems arise when the Deed of Sale and Purchase (AJB) has been drawn up but the BPHTB (Land and Building Tax) validation has not yet been completed. In this situation, at least three situations need to be distinguished: First, proof of payment is not yet available. Second, payment has been made but the validation process is still ongoing. Third, documents have been submitted for validation but there are discrepancies or deficiencies that are being examined by the Land Agency (BAPENDA). These three situations have different legal consequences for the Land Deed Official (PPAT).

In the first situation, the PPAT has a strong reason not to sign the Deed of Sale and Purchase if proof of payment is a mandatory requirement. Signing under such circumstances could indicate negligence in carrying out official duties. Therefore, legal protection cannot be used as an excuse to justify the PPAT's deliberate disregard for the requirement.

In the second situation, payment has been made and proof of payment is available, but BAPENDA validation has not been completed. If the Land Deed Official (PPAT) has conducted a formal inspection and does not have the authority to expedite or terminate the validation, the delay should not be blamed on the PPAT. In such circumstances, the issue falls within the realm of the local government's administrative process.

In the third situation, BAPENDA discovers discrepancies in data or payment shortfalls that require clarification. The Land and Building Official (PPAT) can assist in providing documents within their control, but does not assume BAPENDA's authority. The PPAT's responsibilities remain limited to actions within their legal authority. If the shortfalls arise from data provided by the taxpayer or the results of a fiscal assessment, they must be determined through tax administration mechanisms.

This approach provides proportional legal protection. Land Deed Officials (PPAT) are not exempt from liability, but responsibility can only be imposed if there is an error or negligence related to their official duties. This principle is crucial to prevent criminalization or administrative sanctions for issues that are actually part of the local government's verification process.

Repressive protection must also be implemented objectively. If an audit is conducted against a Land Deed Official (PPAT) because the Land Title Deed (BPHTB) has not been validated, the audit must first determine whether the PPAT is aware of the payment status, whether proof of payment has been submitted, whether the PPAT has conducted an audit, and the reasons for the lack of validation. Without such an audit, imposing liability could potentially violate the principle of proportionality.

Hans Kelsen's theory of legal responsibility is relevant in explaining that responsibility arises from norms that establish obligations and sanctions for violations of these obligations. In this context, the PPAT is responsible not because he is subject to the Land Deed Registration (BPHTB), but because he has an official obligation to comply with the requirements stipulated in the deed-making process. Therefore, responsibility must be linked to the norms of official obligations, not solely to the status of the BPHTB as a transaction-related tax.

Legal protection is also related to the validity of the Deed of Sale and Purchase. The lack of validation of the Land and Building Registration Certificate (BPHTB) does not automatically equate to the invalidity of the deed, as it must be determined whether the requirements for deed formation and the legal act of sale and purchase have been met. Previous research in the Deed Journal on deeds of transfer of rights and BPHTB also demonstrates the importance of distinguishing between administrative tax consequences and legal consequences for deeds (Hartono & Khisni, 2018).

On the other hand, slow validation mechanisms can create uncertainty for the parties. Taxpayers have made payments but the administrative process has not been completed, while registration of the transfer of rights requires certain documents. Therefore, legal protection for Land Deed Officials (PPAT) must go hand in hand with improvements in Land and Building Tax Administration (BPHTB). Service standards, timeliness, electronic systems, and data integration will reduce the potential for disputes.

The appropriate protection model can be formulated through the division of responsibilities based on authority as follows:

Stage	Land Deed Official	Taxpayer	BAPENDA
BPHTB Payment	Check proof of payment according to requirements	Fulfill payment obligations	Carrying out tax administration
Validation	No tax determination/validation	Submitting/submitting documents	Conduct research and validation
Making AJB	Make a deed after the requirements are met	Be a party to a transaction	Not an AJB maker
Accountability	On the basis of official duties and formal examinations	On tax obligations	On the tax administration process

This division demonstrates that PPAT's legal protection can be strengthened by separating responsibilities based on authority. PPATs should not be required to guarantee validation results, which fall under the jurisdiction of BAPENDA. Instead, PPATs must demonstrate that they have actually carried out their inspection obligations and not simply rely on statements from the parties Thus, legal protection for Land Deed Officials (PPAT) must be based on due process and proportionality. Not every failure or delay in BPHTB administration is the PPAT's fault. An examination of the PPAT's authority, obligations, knowledge, actions, and consequences must be conducted. If no causal link is found between the PPAT's actions and the validation issue, the PPAT's liability should not be extended.

This research also found the importance of documentation. Land Deed Officials (PPAT) must retain proof of receipt of documents, proof of payment, proof of validation applications, correspondence with taxpayers and the Regional Development Planning Agency (BAPENDA), and records of document inspections. This documentation serves as a risk mitigation tool and evidence that the PPAT has implemented the principle of prudence.

Ultimately, effective legal protection is not simply achieved through norms that impose sanctions or exemptions from liability. Protection must be built through a clear administrative system. The Land Office (BAPENDA) needs to provide a transparent and traceable validation mechanism, while the Land Deed Official (PPAT) needs to consistently conduct formal inspections. The Land Office also needs clear coordination regarding the required documentation for the registration process. This model strikes a balance between regional revenue interests, legal certainty for land transactions, public protection, and the protection of the Land Deed Official (PPAT) profession. PPATs remain crucial in ensuring administrative compliance, but they are not transformed into tax collectors or substitutes for the authority of BAPENDA.

3.3. Construction of the Limits of PPAT's Responsibility between Formal Truth and Material Truth

A key finding of this study is the need to distinguish between formal and material truth in assessing the PPAT's responsibility. Formal truth relates to the existence, completeness, and conformity of documents required to be inspected by the PPAT. Material truth of the BPHTB relates to the accuracy of the acquisition value, the tax base, the amount of tax, and the results of the tax investigation. This distinction determines the extent to which the PPAT can be held accountable. A Land Deed Official (PPAT) can examine documents submitted to him, but cannot replace the fiscal audit function of BAPENDA. If determining material truth requires data, authority, or field inspections that reside with the regional tax agency, the PPAT cannot be positioned as the primary person responsible for the audit results.

This boundary formulation also prevents conflicts of authority. If the Land Deed Official (PPAT) is deemed responsible for all material accuracy of the BPHTB, then the PPAT would indirectly be performing a function that should be under the local government. This is inconsistent with the principles of legality and division of authority. Conversely, if the PPAT fails to examine the BPHTB documents at all, then the PPAT's official duties are also not fulfilled. Therefore, the appropriate boundary of responsibility lies between these two extremes: the PPAT must not be burdened with fiscal authority that he does not possess, but the PPAT must also not neglect the administrative obligations clearly assigned to him.

This concept reinforces the novelty of this research. Previous research in Jurnal Akta (Deed Journal) often positions Land Deed Officials (PPAT) as the party responsible for assisting in the collection or ensuring payment of Land and Building Tax (BPHTB). This article expands this discussion to the legal protection stage, namely determining when validation failure is a local government administrative issue and when it can become a PPAT liability issue Thus, the PPAT's accountability indicators can be formulated through four questions: whether the PPAT had authority over the action in question; whether any official obligations were violated; whether the PPAT knew or should have known of the violation of requirements; and whether the PPAT's actions have a causal relationship with the resulting loss or legal consequences. This approach is more proportionate than using the unvalidated BPHTB status as the sole indicator of PPAT culpability.

4. Conclusion

Based on the research results, it can be concluded that the PPAT's responsibility in the land sale and purchase process related to the Land Deed of Sale and Purchase (BPHTB) is limited to the PPAT's official authority and obligations. The PPAT is obligated to ensure that administrative requirements are met before the Deed of Sale and Purchase (AJB) is signed, including examining proof of BPHTB payment in accordance with applicable regulations. However, the PPAT is not a taxpayer and is not authorized to determine or validate the material accuracy of the BPHTB amount. The responsibility for payment rests with the taxpayer, while the research and validation process rests with the authorized regional government agency. Therefore, the failure to validate the BPHTB does not automatically constitute a basis for the PPAT's liability; liability is only relevant if there is a violation of official obligations, negligence, or a conscious act by the PPAT that ignores mandatory requirements. As a recommendation, harmonization and administrative integration are needed between PPAT, BAPENDA, and the Land Office, especially regarding the requirements, application mechanisms, time standards, and validation status of BPHTB. BAPENDA needs to provide a transparent and traceable system, while PPAT needs to apply the principle of prudence and document all inspections and communications related to BPHTB. In the inspection of PPAT, authorized officials or institutions need to apply the principle of proportionality by first determining the source of the problem, the authority of each party, and whether or not there was any error on the part of the PPAT. Thus, legal certainty in land transactions and legal protection for PPAT can be balanced.

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