

Responsibility of Land Deed Officials in the Making of Sale and Purchase Deeds with Improper Transactions

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Abstract

Before a Land Deed Official make a land sale and purchase deed so that a transfer of rights over land and buildings can arise, he/she must carry out tax payment services by the parties. This is sometimes different from the reality, in which in making a sale and purchase deed the Land Deed Official commits an act of manipulating the tax price to be less than the actual sale and purchase price. The research method used in this legal research is normative. The data used in this legal research is secondary data. The results of research in writing this law are that there are still Land Deed Making Officials in making sale and purchase deeds who openly suggest reducing the value of land transactions to as small as possible for service users with the aim of ensuring that the tax costs paid by the parties are not large. Therefore, the Land Deed Official must bear the sanctions in the form of administrative sanctions, civil sanctions and criminal sanctions.

Keywords: Tax Violations, Land Deed Official, Land Sale and Purchase Deed.

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Introduction

Land Deed Officials as state officials have the authority to issue authentic deeds which have perfect evidentiary power. The Land Deed Official, hereinafter referred to as PPAT, is the maker of authentic deeds, including authentic deeds relating to the sale and purchase of land (Khusna, 2017). The State appoints the Land Deed Official as a public official responsible for the land registration mechanism, which is carried out prior to the forwarding of registration information to the land bureau (Dewi, 2010). Based on Law No. 5 of 1960 on the Basic Regulation of Agrarian Principles in Article 19 paragraph 2 sub b, some of the duties and authorities of the government in land registration can be divided into two:

- a. Land Rights Registration; the registration of a right for the first time or the recording of a right in the register of land books;
- b. Registration of Transfer of Land Rights. With this regulation, the Land Deed Official has a very important role (Prawira, 2016).

Based on Article 1 point 1 of Government Regulation No. 37 of 1998 concerning Regulations on the Position of Land Deed Officials, it is explained that the Land Deed Official, hereinafter referred to as PPAT, is a public official who is authorized to make authentic deeds regarding certain legal acts related to land rights or Property Rights over Flat Housing Units. Therefore, it can be concluded that a Land Deed Official has the authority to carry out official duties in making evidence of certain legal acts regarding the transfer and encumbrance of land rights, which can be used as a basis for registering land rights with the Directorate General of Agrarian Affairs, which is now the National Land Agency of the Republic of Indonesia. Government Regulation No. 24 of 2016 on the Amendment to Government Regulation No. 37 of 1998 on the Regulation of the Position of Land Deed Official, states that the authority of the Land Deed Official is given by the state to make deeds relating to legal events, especially regarding land rights. Land Deed Officials must apply the principle of accuracy in carrying out their obligations. Based on the principle, a decision must have complete information and documents to support the

legality. Therefore, the decision must be carefully prepared before it is taken or pronounced (Abdulkadir, 2001).

Deeds can be categorised into two; authentic deeds and underhand deeds. A deed made by a Land Deed Official can act as an authentic deed, such as a land sale and purchase deed. The deed is made when a person wants to sell land that belongs to him to another party. Before making a sale and purchase deed, the Land Deed Official must check the authenticity of the certificate at the Land Office. The making of this sale and purchase deed must be attended by the seller, prospective buyer, and at least two witnesses. The making of the sale and purchase deed must be carried out in accordance with the correct events, status, and data and in accordance with the laws and regulations and supported by documents that are required and correct according to the analysis of the Land Deed Official (Murni, 2021). The responsibility of the Land Deed Official is only limited to the contents of the deed. Therefore, the deed must be in accordance with applicable regulations, in which case the Land Deed Official adheres to government regulations (Sunaryo, 2015).

The State certainly expects its life runs well. Therefore, the budget becomes the main milestone. Taxes are a source of state funding that can maintain its economy. Taxes charged to the people will return to them. The return of taxes can be in the form of development of facilities and infrastructure. Development planning that prioritizes the welfare of the people and the progress of the nation is regulated in the APBN (State Budget). The state gets a very large income from taxes. Therefore, taxes are one of the largest contributors to funds that can build the State's economy or national development.

In buying and selling land, both the seller and the buyer will be subject to tax. Taxes are imposed because land has provided many benefits to us. Various kinds of taxes for land and buildings can also help in the economy of a country (Muhamad, 2022). One of the services of the Land Deed Official before making a land sale and purchase deed, so that a transfer of rights to land and buildings can arise, is to provide tax payment services by the parties in the event of a sale and purchase transaction which is then submitted to the official as a form of supervision. The advantage of this service of the Land Deed Official is that the tax payment for the land rights transferred has actually been deposited into the state treasury and the local government treasury, which is carried out by the Land Deed Official in assisting service users to deposit taxes (Aisyah, 2021). The tax in question is land sales tax, which is a fee that must be paid by the seller and the buyer of the land that is the object of the sale and purchase. There are two kinds of taxes that will be imposed on the seller and the buyer: income tax imposed on the seller and land and building acquisition fees imposed on the buyer. The rule of law that regulates the seller to pay income tax if they intend to sell their land is Government Regulation No. 34 Year 2016 on Income Tax on Income from Transfer of Rights on Land and/or Building, and Agreement for Sale and Purchase of Land and/or Building and its Amendments in Article 1 paragraph 1. The rules of law outline "On income received or obtained by individuals or entities from:

- a) transfer of rights on land and/or building or;
- b) agreement of sale and purchase of land and/or building along with its amendment, shall be payable final Income Tax".

The amount of income tax from the transfer of land and/or building rights is 2.5% of the gross value of the transfer of land and/or building rights, based on Article 2 paragraph (1) letter a of Government Regulation No. 34 Year 2016. Meanwhile, the purchaser is subject to Bea Perolehan Hak Atas Tanah dan Bangunan, which is a tax

imposed on the acquisition of rights to land and/or buildings. The amount of the tax is determined based on Law No. 28/2009 on Regional Taxes and Levies in Article 88 paragraph 1, which is a maximum of 5%. In this case, if the seller has not paid the income tax, the Land Deed Official is obliged to refuse to process the sale and purchase deed based on Article 39 paragraph 1 letter g of Government Regulation No. 24 of 1997 concerning Land Registration, namely "The Land Deed Official refuses to make a deed if other conditions are not fulfilled or the prohibitions specified in the relevant laws and regulations are violated". Likewise, the sub-district head, as a Temporary Land Deed Official who is a substitute for the PPAT concerned on leave, can refuse to make a deed if the conditions for the transfer of rights on land are not fulfilled, such as not paying income tax and Fees for Acquisition of Land and Building Rights (Makalalag, 2016). When the Land Deed Official wants to make a sale and purchase deed, he must first ascertain whether the seller or the buyer has paid the tax, by showing proof of tax payment deposit.

In the administration of government, the State has an obligation to protect the interests of its people in welfare, security, land, and intelligence of life. From this description, it can be concluded that the State needs funds for the benefit of the people. The funds are obtained from the people, taken from tax collection. In the practice of making land sale and purchase deeds, there are Land Deed Officials who openly suggest reducing the value of land transactions to the smallest possible amount to service users. As a result, the tax paid is less than it should be, and this can be a kind of promotion for the Land Deed Official in attracting service users (Harnita, 2019). The violation can occur due to a lack of knowledge and information on government regulations. However, it can also be caused by other factors, for example, the Land Deed Official already knows the rules but still commits the offence. If the latter is the case, then this is a reflection of the moral and ethical behaviour of the Land Deed Official. As a consequence, if a Land Deed Official acts outside of his or her prescribed authority, he or she must be held responsible for the deed.

Problem Formulation

Based on the description above, the problems in this study are:

1. What are the offences committed when a Land Deed Official makes a sale and purchase deed with improper transactions?
2. How is the responsibility of the Land Deed Official in making a sale and purchase deed with improper transactions?

Research Method

The legal research method used by the author is normative research method. Normative legal research focuses on legal norms and legislation by examining existing legal documents and theories. The subject of this legal research study is the law that is conceptualized in the rules that apply in society and become a reference for everyone's behavior. The purpose of normative legal research is to provide an explanation of how to apply laws and regulations. Data analysis in this legal research uses deductive logic through qualitative normative analysis methods, which means interpreting and discussing research materials based on legal notions, legal norms, legal theories and doctrines related to the subject matter. The author uses secondary data sources, namely data obtained directly from library materials and primary legal materials in the form of all legal rules made and / or made officially by a state institution, and / or government agencies, for the sake of which official coercion will

be sought by state officials, also using secondary legal materials which are non-binding materials or documents or references. Thus, the data used is in the form of laws and regulations, journal articles, official documents, and other literature related to the subject matter.

Discussion

1. The offences committed when a Land Deed Official makes a sale and purchase deed with improper transactions

Legal actions that are outlined in the deed of the Land Deed Official are legal actions between legal subjects:

- a. between people;
- b. between people and legal entity; and
- c. between legal entity and legal entity.

In exercising its authority to make authentic deeds, the Land Deed Official must stick to and be guided by the provisions governing the validity of authentic deeds, based on laws and government regulations. As long as the terms and conditions required in making an authentic deed are fulfilled properly, it means the Land Deed Official has carried out his functions and responsibilities based on the mandate given to him (Gaurifa, 2022).

One of the fundamental performance results after the issuance of Law No. 28/2009 on Regional Taxes and Retribution is that the city/regency government wishes to collect Fees on Acquisition of Land and Building Rights as well as Income Taxes as a source of local revenue. Therefore, a local regulation must be stipulated beforehand, which is the legal basis for the tax rate (Harianja, 2019). With its compelling nature, the public is obliged to pay the taxes that have been imposed on them because these taxes will contribute funds to the economic income of a country. With regulations governing tax law, enforcers, and tax protectors, tax collection can run smoothly. In Indonesia, there are regulations to make the form and amount of tax simpler so that it is easy to regulate and collect, simplify the tax rate calculation tool, payment procedures, and discipline the tax collection and regulation apparatus (Ahmadi, 2006).

One important component of Indonesia's development is tax, as it is the largest source of revenue for the country. In the payment of Fees on Acquisition of Land and Building Rights, the Land Deed Official has an important role. The Land Deed Official can actively carry out the tax obligations of the taxpayer, because the taxpayer can entrust the payment of the Fees on Acquisition of Land and Building Rights to him/her. However, in practice, some of the Land Deed Official who has received the payment deposit does not make the payment of the Fees on Acquisition of Land and Building Rights to the State. It means he/she neglects his/her authority and responsibility as a public official (Nisya, 2019).

Transfer of rights to land or buildings can be carried out, one of which is in the form of sales and purchases. As a case in point, the sale and purchase of land or buildings is a form of action based on the law that can transfer rights regarding the imposition of taxes. The transfer of rights to land must be carried out by an authorised official, in this case a Land Deed Official, as well as by the sub-district head who is designated as a temporary Land Deed Official. This is in accordance with the Regulation of the Director of the State Land Agency of the Republic of Indonesia No. 1 of 2006 concerning the Implementation of Government Regulations concerning the Provisions for the Position of Land Deed Officials in Article 1 concerning the regulation of the right to issue treatment or legal action and land or

building rights and ownership of apartment units (Nugroho, 2021). The Land Deed Official is a public official who is authorised to make authentic deeds regarding certain legal acts concerning land rights or ownership rights over apartment units. This definition is in accordance with Article 1 paragraph 1 of Government Regulation No. 37 of 1998 concerning Regulations on the Position of Land Deed Officials. This shows that the existence of the Land Deed Official is as a public official who is appointed by the authorised agency with the task of serving the general public in certain fields or activities (Harsono, 2003). The Land Deed Official as a public official is also independent, impartial, not subordinate to other parties who appoint him, has authority that has been determined based on the legal rules governing the position, and his accountability to the community, the state and God (Untung, 2015). Land Deed Officials have moral and legal responsibilities in carrying out their duties and functions. The legal profession merely does not stop at mastering legal expertise techniques, but must also be based on responsibility and appreciation of dignity and ethics (Marzuki, 2017). The Land Deed Official in exercising his authority in addition to paying attention to legal provisions and codes of ethics, the Land Deed Official must also try to explore the material truth of the deed he made, not just the formal truth based on written data or information from the parties. This is done on the basis of the element of caution, in order to prevent mistakes and lies from the parties, for example in the case of price games in land and building sale and purchase transactions with the aim of avoiding taxes or avoiding errors in tax calculations. PPAT can also carefully reject the behaviour of taxpayers in an effort to increase tax revenue, especially in the case of deposits of Fees on Acquisition of Land and Building Rights, which is a local tax on regional income (Utomo, 2017).

The Land Deed Official should provide legal counselling to the parties so as not to reduce the value of land and building sale and purchase transactions and inform the true transaction value in the sale and purchase deed to be made. A Land Deed Official in exercising his authority should adhere to high morality and not be easily influenced by various kinds of temptations and carry out duties and obligations, in accordance with statutory regulations. Land Deed Officials are public officials who can be trusted by the public. Therefore, in carrying out his duties, he must always be careful and thorough considering that his profession is a public official who can be subject to sanctions (Muhamad, 2022).

In addition to performing their duties professionally, Land Deed Officials must be trustworthy, honest, thorough, independent, and impartial in resolving the problems of their service users. The moral responsibility is borne by himself. Although much influenced by the code of ethics of Land Deed Officials, it is the inner awareness that intersects with the interests of the community that must be more guarded. However, unfortunately, this is often violated by the Land Deed Official, resulting in no juridical basis but only self-interest. One of the professional and moral obligations of the Land Deed Official is to provide legal advice to the parties. The Land Deed Official also has an important role to play in providing legal advice, by helping the government explain to the parties transferring land and buildings the obligation to pay income tax for the seller and pay the acquisition duty of land and building rights for the buyer. This is because tax is one of the sources of state and regional income that is used for the development and welfare of the community, and besides that, formally it is a requirement for the deed of sale and purchase to be made and can be signed (Febriyana, 2021). Based on Article 3 letter g of the Code of Ethics for Land Deed Officials, if it is related to moral obligations in providing legal advice, the Land Deed Official is obliged to provide legal counselling

to the community, in this case the seller and buyer who agree to sell and buy land about the obligation to notify the actual transaction value and make payments of income tax and acquisition duty on land and buildings based on the actual transaction value of the sale and purchase object. However, in practice, Land Deed Officials often disregard the ethics that should be adhered to and commit violations, such as reducing the actual transaction value to be as small as possible so that the parties can pay low taxes. This is also contrary to the Code of Ethics for Land Deed Officials in Article 3 letter e which outlines that Land Deed Officials must work with a full sense of responsibility, independence, honesty and impartiality. If this is the case then the Land Deed Official has been dishonest in carrying out his duties as a public official making authentic deeds.

In carrying out his/her legal responsibilities, the Land Deed Official is authorised to make land deeds. He/she must have special abilities and skills in the field of land so that the deeds will not cause problems, considering that it is an authentic deed that can be used as evidence. Because the deed made by the Land Deed Official can determine whether or not the transfer of land rights is valid, in accordance with the agreement of the seller and the buyer. However, in practice, there are many violations that occur due to negligence committed by the Land Deed Official. One example of a violation that often occurs in practice is the value of the transaction price of the sale and purchase of land and buildings contained in the sale and purchase deed is different from the actual transaction value. This can have adverse legal consequences, because it can be declared a legal cancellation before the court or the deed no longer has perfect legal force. The negligence of the Land Deed Official is the cause of non-compliance with the applicable legislation, thus making the subjective requirements unfulfilled. (Syazali, 2018). This problem can cause losses for many parties, both the parties concerned (in this case the seller and the buyer). Land Deed Officials, and also the state.

2. Responsibility of the Land Deed Official in making a sale and purchase deed with improper transactions

According to the theory of legal responsibility, the concept of legal obligation is a concept related to legal responsibility. A person is responsible for a certain act if the person is sanctioned if he commits an opposite act. Usually, sanctions are given to the perpetrator on the basis of his own actions that cause harm to others, so that the perpetrator is obliged to take responsibility (Kelsen, 2012). The legal basis for the responsibility of the Land Deed Official is regulated in Government Regulation No. 24 of 1997, which gives him the authority of attribution to issue deeds (Addien, 2014). Based on the authority possessed by the Land Deed Official in terms of making authentic deeds, he is required to always be careful or careful in dealing with every case, considering that a Land Deed Official has professional abilities, both theoretically and practically. The validity of the sale and purchase deed is also very important, considering that if there is a lawsuit or rejection from one party, the sale and purchase deed is proof that a transfer has occurred (Addien, 2014). Thus, if a Land Deed Official commits negligence in exercising authority in making an authentic deed and causes the deed to be legally defective, it means that he has abused his authority. This is because the Deed Official should realise that, as a public official, he or she has limits imposed by law. As a liability of the Deed Official related to negligence in the making of a sale and purchase deed that violates both formal and material requirements, he is subject to administrative sanctions (Haridhy, 2019).

The administrative responsibility is the application of sanctions in accordance with Article 6 of the Code of Ethics for Land Deed Officials, as follows.

- Reprimand.
- Warning.
- Scorsing (temporary dismissal). Temporary dismissal is applied or imposed to a Land Deed Official if he/she commits a minor offence against the prohibitions or obligations in his/her position.
- Onsetting or honorable dismissal is imposed at the Land Deed Official's own request and/or if he/she is no longer able to carry out the duties of a Land Deed Official.
- Dishonourable dismissal if the Land Deed Official commits a serious offence against the prohibitions or obligations as a Land Deed Official and/or is sentenced to imprisonment based on a court decision that results in the removal of the Land Deed Official's license.

The Land Deed Official has full responsibility for exercising his/her authority and obligations. If there is a violation that is contrary to the regulations, both laws and regulations and the Code of Ethics, then he must be responsible, receive sanctions in accordance with the decision of the Honorary Council and compensate the parties if the violation results in material or immaterial losses (Maharani, 2021). For example, if in practice, a Land Deed Official makes a sale and purchase deed with a transaction price that is different from the actual transaction price, with the transaction price written as small as possible so that the parties concerned do not have to pay high taxes. This certainly violates the authority of the Land Deed Official relating to taxation because the taxation authority is an additional authority given to him. This authority is related to Government Regulation No. 71 of 2008 concerning the Third Amendment to Government Regulation No. 48 of 1994 concerning Payment of Income Tax on Income from Transfer of Rights on Land and or Building (BPHB) and Law No. 28 of 2009 (Aditama, 2018). If the above events are disputed, the Land Deed Official must be prepared with the sanctions that will be borne by him/her.

However, if the Land Deed Official neglects his responsibilities as a public official, he is not only subject to administrative sanctions, but also civil sanctions. The Land Deed Official can be sued for civil compensation by the parties concerned. His actions that have caused the deed to be legally defective are considered as unlawful acts because they are contrary to the legal obligations of the parties, the subjective rights of the parties, decency, propriety, accuracy and prudence (Aditama, 2018). In addition, the Land Deed Official may also be subject to civil sanctions if he commits an offence relating to the code of ethics. In practice, there are still many complaints related to violations of the code of ethics committed by Land Deed Officials. If a violation of the code of ethics is proven when performing his duties and obligations and causes material and immaterial losses to the parties, then the responsibility of a Land Deed Official is civil liability, with the obligation to compensate for all losses caused by the Land Deed Official. Therefore, as an official who has the authority that should help the state in increasing local revenue through transfer of rights tax, but in practice causes many legal consequences in making deeds that harm other parties, the Land Deed Official can be subject to Article 1365 of the Civil Code. He is obliged to take responsibility for his mistakes, in this case getting civil sanctions in the form of reimbursement of costs or providing liability for losses to the injured parties. However, before being subject to civil sanctions, the

Land Deed Official must first prove the loss and that the Land Deed Official's violation of the law is causal and the violation of the law or other related negligence must be accountable. (Nugroho, 2021).

Criminal sanctions are imposed when the Land Deed Official has made a false letter or falsified a deed with the qualification of a criminal offence. The imposition of criminal sanctions is carried out with restrictions that have been regulated in laws and regulations, the code of ethics of the Land Deed Official, and the formulations in the Criminal Code that are violated. The position of the Land Deed Official, in this case, is someone who only carries out orders and in the context of making a sale and purchase deed. He is only a medium for the issuance of an authentic deed, while the initiative arises from the parties. However, if a Land Deed Official intentionally or knowingly cooperates with the parties concerned in making a fraud then he/she may be subject to Article 263 paragraph (1) of the Criminal Code in conjunction with Article 55 paragraph (1) in participating in a criminal offence. In relation to the product produced by the Land Deed Official, the product is subject to aggravation as stipulated in Article 264 paragraph (1) letter a of the Criminal Code Jo. Article 55 paragraph (1) of the Criminal Code (Aditama, 2018).

The responsibility of the Land Deed Official to the community must be guaranteed. Therefore, there is a need for continuous supervision and guidance so that the Land Deed Official always prioritizes the rule of law and the code of ethics underlying his/her authority. The purpose of this supervision is to ensure that the Land Deed Official seriously fulfils the requirements and carries out his/her duties and authority, in accordance with the provisions of the law in order to safeguard the interests of the general public. The parties authorized to supervise Land Deed Officials in carrying out their positions are the National Land Agency and the Association of Land Deed Officials. The role of the National Land Agency in this case is to provide guidance and supervision to Land Deed Officials, so that in carrying out their positions in accordance with applicable laws and regulations. Meanwhile, the role of the Association of Land Deed Officials in this case is to provide guidance and supervision of Land Deed Officials so that they carry out their positions in accordance with the code of ethics. However, because there is no special institution in charge, there are still often problems in supervising Land Deed Officials. In fact, if there is a violation committed by a Land Deed Official, the party who feels aggrieved wrongly reports it to the Regional Supervisory Council or the management of the Association of Land Deed Officials. The supervision conducted by the National Land Agency is only functional, in the sense that it only provides guidance and supervision to the Land Deed Officials in carrying out their positions. Supervision conducted by the Association of Land Deed Officials is only for Land Deed Officials who are members of the Association of Land Deed Officials and only has implications for sanctions. This means that if a Land Deed Official is found to have violated the code of ethics, it will be immediately examined, and if proven to have violated the code of ethics, it will be given sanctions according to the type of violation committed. One of the problems that arises is if the Land Deed Official concerned has some reservations about presenting evidence to the Supervisory Board on whether or not he or she has violated the prescribed Code of Ethics and other laws and regulations. As a result, the Supervisory Board will find it difficult to determine whether or not the Land Deed Official should fulfil the summons of law enforcement officials. This shows the lack of awareness of the Land Deed Official of the benefits of supervision.

As an effort to improve oversight by the Supervisory Board, regular and continuous meetings are held between the Regional Supervisory Board and the Officials for Making Land Deeds through regular meetings of the Association of Officials for Making Land Deeds, both held by regional administrators and regional administrators. This aims to provide information regarding the role and function of the Supervisory Board as a partner of Land Deed Officials in carrying out their duties and positions.

Likewise, in any activity involving the Land Deed Officials, the Supervisory Board and the Head of the Land Office together with the Association of Land Deed Officials will invite the Land Deed Officials, both as representatives of the organization and in person. Therefore, in order to avoid obstacles that may arise, it is hoped that the relationship between the Supervisory Board, the Head of the Land Office, and the Association of Land Deed Officials can be more harmonious in the long term (Wawolumaya, 2011).

Conclusion

The author concluded that the violation committed when the Land Deed Official makes a land sale and purchase deed related to an improper transaction, such as the sale and purchase of land or a building, is a form of legal action that can result in the transfer of rights regarding the imposition of tax. The transfer of rights to land must be carried out by an official who has the authority, in this case the Land Deed Making Official or the sub-district head who is appointed as the temporary Land Deed Making Official. This is in accordance with the Regulation of the Director of the State Land Agency of the Republic of Indonesia No. 1 of 2006 concerning the Implementation of Government Regulations regarding Provisions for the Position of Land Deed Officials in Article 1 which explains the arrangement of the right to issue legal treatment or action and land or building rights and ownership of apartment units. However, there are still many violations found in practice, one of which is that the value of the sale and purchase transaction price of land and buildings mentioned in the sale and purchase deed is different from the actual transaction value. Many Land Deed Officials openly suggest reducing the land transaction value to as small as possible to service users, with the aim that the tax costs paid by the seller and the buyer are not too high.

As a result, any violations committed by the Land Deed Making Officer will make him/her have to bear sanctions, which is a form of accountability from the position of the Land Deed Making Officer as a public official. The sanctions are in the form of administrative sanctions, civil sanctions, and criminal sanctions. The responsibility of the Land Deed Official to the people must be guaranteed. Therefore, continuous supervision and guidance is needed to make Land Deed Officials always prioritize legal principles and the code of ethics that underlies their authority. Supervision and guidance must be carried out strictly by the Supervisory Council and the Head of the Land Office, as well as the Association of Land Deed Officials.

Suggestion

Based on the problems raised by the author regarding violations committed by Land Deed Officials and their responsibilities, the author makes suggestions for Land Deed Officials to be more firm in carrying out their obligations as public officials and in adhering to applicable laws and regulations and codes of ethics. If there are still violations of regulations and codes of ethics committed by Land Deed

Officials, the Supervisory Board, Head of the Land Office, and the Association of Land Deed Making Officials who carry out supervision and guidance must act more firmly. Sanctions must also be applied strictly so that violations do not recur and also have a deterrent effect.

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