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LEGAL RESPONSIBILITY FOR UNLAWFUL ACTS IN THE SALE AND PURCHASE OF LAND BY PPAT (CASE STUDY NUMBER 40/PDT.G/2015/PN KLN AND RULING NUMBER 555/Pdt/2015/PT SMG)

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Abstract

In making authentic deeds, PPAT often improperly carry out its obligations in accordance to an applicable regulation or the ethic code binds it. The non-compliance when carrying out the obligations causes the PPAT position losses to one of the parties involved, which can be considered an unlawful act. As a result, the deed becomes void, invalid and legally defective. This research discusses the issue of Legal Responsibility for Unlawful Actions in the Case of Buying and Selling Land by PPAT (Case Study of Decision Number 40/PDT.G/2015/PN KLN and decision Number 555/Pdt/2015/PT SMG). The research method in this research is normative juridical research using secondary data consisting of primary legal materials, secondary legal materials and tertiary legal materials. The research results of this research are that if the agreement is proven to be null and void, the deed of sale and purchase agreement made by PPAT to prove a transaction is legally flawed and has no legal force, as a result, the title certificate having no legal force. Regarding the responsibility of the PPAT which makes the Deed of Sale and Purchase resulting in losses for one of the parties therein, they can be held civilly liable with compensation for the unlawful acts they have committed, administrative liability, namely resigning as a public official or being dishonorably dismissed by the competent Ministry due to a fatal act and tarnished the good name of the notary association and the PPAT association, as well as criminal liability for violating Article 263 of the Criminal Code concerning forgery which can be subject to imprisonment.

Keywords: Responsibility, PPAT, Unlawful Acts, Buying and Selling Land

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Introduction

Land registration is a series of procedures carried out by the government continuously, prolong and regularly, including collecting, processing, bookkeeping, presenting and maintaining physical data and juridical data formed in maps and lists regarding land plots and apartment units including the granting of certificates as evidence of rights to plots land to which there are already existing rights and ownership rights to apartment units as well as certain rights that encumber them. (Puspa Sari & Gunarto, 2018) The obligation to register land as regulated in Article 3 of Government Regulation Number 24 of 1997 concerning Land Registration aims to ensure the holder of land rights obtains guarantees of legal protection and certainty as well as creating orderly administration in the land sector. Land registration is carried out by the National Land Agency (BPN), where in its implementation, the Head of the Land Office assisted by the Land Deed Making Officer (PPAT) and other officials who are assigned to enforce certain activities according to Government Regulations and the relevant laws.

Land registration is the transfer of rights to land or buildings, where this transfer is proven by authentic written evidence or known as an authentic deed. The authenticity of this deed is assessed once it meets the requirements stipulated by law and is made by an authorized public official fulfilled these conditions, the deed will have binding force.

Buying and selling is a legal act that requires PPAT, which is based on Article 1457 of

the Civil Code, to state buying and selling in an agreement, in which one party binds himself to hand over an object and agreed by other parties to obtain the agreed price.(Soimin, 2008) In Article 2 paragraph (2) of Government Regulation Number 37 of 1998 in conjunction with Article 37 paragraph (1) of Government Regulation Number 24 of 1997, it is stated that when carrying out legal acts of sale and purchase must be implemented before the PPAT with a sale and purchase deed being drawn up.(Sutedi, 2008) A Sale and Purchase Deed made and signed in the presence of a Land Deed Making Officer (PPAT) proves that the legal act of transferring rights to land has indeed been carried out and is accompanied by compensation of the price, as well as proving that the recipient of the rights or buyer has become the right holder. only by having proof of ownership of the land.(Baharudin, 2014)

PPAT carries out its duties and authority to make authentic deeds for legal acts that are part of land registration activities guided by statutory regulations and codes of ethics. This code of ethics functions to assist PPAT, in carrying out its position, is able to carry out the position of trust given by law and society as well as possible and uphold legal ethics, the dignity and nobility of its position. If the trust given by law and the community is violated in making the deed, whether intentionally or unintentionally, PPAT is obliged to be held accountable for its actions.

This is by the case in decision Number 40/PDT.G/2015/PN KLN and decision Number 555/Pdt/2015/PT SMG where PPAT Wonosari and PPAT Klaten were co- defendant I and co-Defendant II in the case of unlawful acts for their actions. Land buying and selling law. This started with Mr. S, who during his lifetime owned one piece of rice field land consisting of 2 plots, namely Block A and Block B. soon after Mr. S died, the Block B of rice field land was inherited to Mr M, while the rice field land Block A was sold to Mrs SM. Meanwhile, at the time rules for buying and selling on one block of land were not permitted, to strengthen Mrs. SM's ownership of the Block A land, Mrs. SM requested that the property for the rice fields should be in Mrs. SM's name. Based on a sense of trust in Mrs. SM's good intentions, the late Mr. M did not object to handed in the Block B rice field land being lent to Mrs. SM's name on the condition that Mrs. S would hand over the ownership certificate book for the Block B rice field land to the late Mr. to be productive land. Block A and Block B are inherited by the late Mr M and were originally registered in the name of the late Mr Sidin, changing their name to Mrs SM. The sale and purchase of Block A rice fields was then outlined in a deed of sale and purchase made by the Wonosari sub-district PPAT and a certificate of ownership was issued for Block A rice fields and an ownership certificate for Block B rice fields, all of which were in the name of Mrs. SM, issued by the Klaten Regency BPN.

However, after the ownership certificates for both Block A and Block B land had been transferred to Mrs. SM's name, it turned out that Mrs. SM disavow her promise and was reluctant to hand over the ownership certificate book for the Block B rice fields, which belonged to the late of Mr. M and without the deceased's knowledge. Mr. M, the certificate of ownership of rice field B has been used as collateral for Mrs. SM's debt. Then, without the consent of the late Mr. M before the Wonosari District PPAT, Mrs. SM transferred the Block B rice field land by sale and purchase to another party, Mr. SO, to dispute the land by which transferred from Mrs. SM to the name of another party, SO, and with the assistance of Wonosari District PPAT, Klaten Regency BPN issued a Certificate Property Rights in the name of SO, another party.

Knowing that the disputed land, which had transferred to Mrs. SM by sale and purchase to SO, the late of Mr. M attempted to ask for responsibility and asked the Defendants for the Ownership Rights Certificate of Block B rice field. Owing to the efforts of the late Mr. M and the Plaintiffs, then Mrs. SM, SO and Mrs. SO assured the late of Mr. M and the Plaintiffs that the land being sold was Block A rice field land and it was not included the disputed land (Block B land) which in fact belonged to the late of Mr. M and

to further convince the late of Mr M and the Plaintiffs at that time Mr. SO made a statement stating that the rice fields purchased were only block A rice fields belonging to Mrs SM and did not include block B rice fields belonging to the late Mr M, and for the reason that the rice fields could not be divided at that time, the status of block B rice fields was also transferred to the name of SO. The late Mr. M and the Plaintiffs' ignorance meant that the late Mr. M and the Plaintiffs believed and had no suspicion of the Defendants' evil intentions. Even though the status of the disputed land is in the name of either Mrs. SM or SO, control and cultivation of block B rice fields rests with the late Mr. M and the Plaintiffs.

In mid-2014, Mr. SO and his wife transferred the Block B rice fields by sale and purchase to Mawardi, whose sale and purchase deed was made prior to a Klaten PPAT, so the actions of the defendants which were detrimental to the plaintiffs could be categorized as unlawful acts.

In the case of land transfers, generally PPAT is only passive or in this case, only concern to written information and evidence from the parties without ensuring the correctness of the data. (Utomo, 2017) This is not completely wrong because in the Supreme Court of Jurisprudence of 5 September 1973 Number 702 K/Sip/1973, there is no material obligation for PPAT to ensure the correctness of the data presented by the parties. PPAT's task is limited to only ensuring the correctness of formal data. However, without realizing it, this also brought PPAT into a whirlpool of problems in the future to reclaim that PPAT also needed to ensure the material truth of the data submitted by the parties. This raises questions is that if it is related to cases of unlawful acts (PMH) in decision Number 40/PDT.G/2015/PN KLN and decision Number 555/Pdt/2015/PT SMG. To what extent is PPAT responsible for PMH that occurs due to PPAT improperly implementing the precautionary principle?

Based on this description, this case is becoming interesting as there was a violation of the code of ethics by a PPAT enforcing its position as a land deed official, resulting in losses for the defendants. So, based on decision Number 40/PDT.G/2015/PN KLN and decision Number 555/Pdt/2015/PT SMG, it is necessary to carry out research with the title "Legal Responsibility for Unlawful Actions in Buying and Selling Land by PPAT (Case Study of Decision Number 40 /PDT.G/2015/PN KLN and Decision Number 555/Pdt/2015/PT SMG)".

Research Problem

Based on the description above, the problem in this study is can PPAT be held responsible for PMH that occurs in the sale and purchase of land??

Research Method

The research form used in this research is normative juridical research, research conducted on positive law and related decisions. The aim of using this research method is to answer problems and examine PPAT's responsibility for PMH that occurs in the sale and purchase of land regarding decision Number 40/PDT.G/2015/PN KLN and decision Number 555/Pdt/2015/PT SMG against statutory regulations invitation and PPAT code of ethics in Indonesia. The data used is secondary data consisting of primary legal materials, secondary legal materials and tertiary legal materials, with the following explanation:

- a. Primary legal materials, it is a binding legal material consisting of statutory regulations related to the research object.
- b. Secondary legal materials are legal materials consisting of textbooks written by influential legal experts, legal journals, opinions of scholars, legal cases, jurisprudence, and the results of recent symposiums related to research topics.
- c. Tertiary legal materials are legal materials providing instructions or explanations for

primary legal materials and secondary legal materials.

Discussion

1. PPAT's Accountability for PMH occurring in the Sale and Purchase of Land regarding decision Number 40/PDT.G/2015/PN KLN and decision Number 555/Pdt/2015/PT SMG

A Sale and Purchase Deed is categorized as a Partij Deed or Party Deed (Partij Akten), where the deed states the desire of the parties to bind themselves to each other to make a legal sale and purchase of the desired material object to be occurred. (Krismiatri, 2022) Therefore, before making a Sale and Purchase Deed, there should have been based on an agreement among the parties before it is written down in the form of a deed based on the legal terms of the agreement as stated in Article 1320 of the Civil Code, afterward, PPAT can continue in making the sale and purchase deed while still following the provisions legislation and code of ethics so that the deed is valid and has perfectevidentiary power in court.

Based on the case occurred in Decision Number 40/PDT.G/2015/PN KLN and Decision Number 555/Pdt/2015/PT SMG, the implementation of the sale and purchase agreement between the late of Mr. M and Mrs. SM did not meet the objective requirements along with the term and conditions of the agreement, which is stated in Article 1320 of the Civil Code so that the agreement becomes null and void and starting the agreement was never born and the agreement never existed. Then in Article 1457 of the Civil Code it is stated that buying and selling is an agreement, whereby one party binds himself to hand over an object and the other party to accommodate the price that has been promised. This means that the sale and purchase is based on a prior agreement among the parties, and after there is an agreement between the parties only then can the sale and purchase transaction be carried out and, in this case, it continues to be written down in the Deed of Sale and Purchase made by the PPAT.

Based on this explanation, the sale and purchase transaction between the late of Mr. M and Mrs. SM as stated in the sale and purchase deed made by PPAT does not meet the provisions of the objective terms of the agreement in Article 1320 of the Civil Code and the provisions of sale and purchase in Article 1457 of the Civil Code, so the deed is PPAT is made void, invalid and legally flawed.

In the procedures for transferring ownership rights to land based on sale and purchase, it depends on the legal conditions for the sale and purchase of ownership rights to land. For the purposes of registering the transfer of land rights, there are two conditions to be met accordingly, they are material requirements and formal requirements. Material requirements are related to the conditions for the validity of the agreement and also the conditions for buying validity and selling according to Customary Law, namely the principles of light and cash. Meanwhile, the formal requirements are related to registration, where the sale and purchase must be proven by a PPAT deed.

Related to material requirements related to the conditions for the validity of the agreement and also the conditions for the validity of the sale and purchase according to Customary Law. Regarding the conditions for the validity of an agreement, this provision is regulated in Article 1320 of the Civil Code, where the conditions for the validity of an agreement must fulfill four elements, they are agreement, skill, a certain thing, and a lawful cause. Meanwhile, the conditions for a valid sale and purchase according to Customary Law are the fulfillment of three elements, namely cash, real and clear. (Setiawan et al., 2021) What is meant by cash is that the transfer of rights by the seller is carried out at the same time as payment by the buyer and immediately the rights have been transferred. (Fathoni et al., 2022) Meanwhile, the real nature means that the wishes expressed by the seller and buyer must be followed by concrete actions, for example by receiving payment money by the seller and making an agreement before the community

stake holders and even the District Head or PPAT. The legal act of buying and selling clearly means that buying and selling is carried out in the presence of the village head or sub-district head or PPAT to ensure that the act does not violate the applicable legal provisions.

As previously explained, in Decision Number 40/PDT.G/2015/PN KLN and Decision Number 555/Pdt/2015/PT SMG, the implementation of the sale and purchase agreement between the late Mr. M and Mrs. SM did not meet the objective requirements of the provisions. The terms and conditions of the agreement stated in Article 1320 of the Civil Code are regarded as a lawful cause, so that the agreement becomes null and void which means that the form of the agreement was never born and the agreement never existed. It is being said that, the material requirements related to the validity of the agreement are not fulfilled in the case of Decision Number 40/PDT.G/2015/PN KLN and Decision Number 555/Pdt/2015/PT SMG.

Regarding formal requirements, the Deed of Sale and Purchase must be based on an agreement, where in this case, the parties transfer land rights by agreeing to bind themselves to each other with the seller handing over an object and the buyer giving or paying the agreed price. Making a PPAT sale and purchase deed must go through 3 (three) processes starting from before the deed is made to changing the name of the certificate: (Rismayanti, 2016).

1. The process before making a sale and purchase

Before the sale and purchase deed is drawn up, PPAT is first obliged to carry out an inspection regarding;

a. Facing identity and capacity.

Checking the identity of the person is carried out through their ID card, passport, power of attorney (if authorized) and a letter authorized by law.

b. The conformity/validity of the Land Ownership Certificate with the list of data available at the Land Office, and the PPAT requires the prospective recipient of the right to sign a statement letter which contains:

- 1) Regarding the transfer of land rights were not determined the holder of land rights exceeding the maximum land control provisions.
- 2) The party concerned with the transfer of rights does not become the holder of rights to Guntai land.
- 3) If the maximum limit of the land control is exceeded, the difference becomes the object of land reform.
- 4) Willing to bear all legal consequences if the statement is incorrect
- 5) Statement of no dispute regarding the object of sale.

c. Request proof of property tax, income tax and BPHTB payments and discuss plans for the contents of the deed.

2. The process when making a sale and purchase deed

Based on Article 101-102 of the Regulation of the Minister of Agrarian Affairs/Head of the Land Agency Number 3 of 1997, after all the data of the parties and certificates are in accordance, the process of making the Deed can be continued. The things that must be done when making a deed are:

a. The parties, seller and buyer, must come to the PPAT office and appear before the PPAT.

b. Making of the deed must be attended by 2 (two) witnesses and when signing the deed, it must be witnessed and signed by the parties, witnesses and PPAT;

c. The PPAT is obliged to read the deed to the parties and provide an explanation of the

contents and intent of the deed, even though the parties have received the draft sale and purchase deed and asked not to read it, the PPAT is still obliged to read the comparison and essence of the contents of the deed, after reading it, the parties sign and initial it. The deed is then followed by witnesses and the PPAT then places a thumbprint on a separate sheet. Then the PPAT makes two original copies of the deed, the first sheet is kept at the PPAT and the second sheet is kept at the Land Office for registration of the transfer of rights.

3. Process after making the deed

After signed by the parties, witnesses and the PPAT, within 7 (seven) working days, the second sheet of the deed is required to be registered with the Land Office for registration and the second sheet of the deed is submitted to the Head of the Land Office.

Based on the explanation above, the process of making Deed of Sale and Purchase between the late Mr. M and Mrs. SM violated the provisions, as follows:

1. The Deed of Sale and Purchase is made between the parties regarding the legal action and the content of what is to be agreed to be carried out based on an unlawful reason.
2. The Deed of Sale and Purchase is made without checking the fulfillment of the elements of the land ownership status agreement which will be carried out by the PPAT.

So, the legal consequences of PPAT's actions are:

- 1) PPAT's action of issuing a Deed of Sale and Purchase between the late Mr. M and Mrs. SM as the basis for changing the ownership of the Certificate of Ownership of Block B rice fields in the name of the late Mr. M to being in the name of Mrs. SM and then changing to SO, thereby bringing material losses to the late father M, his wife and children are against the law.
- 2) The Deed of Sale and Purchase of the late Mr. M and Mrs. SM is null and void, invalid and legally flawed with all the consequences.

Article 2 of Perkebunan Number 1 of 2006 explains that the main task and authority of PPAT is to carry out parts and activities of land registration by making deeds as proof that certain legal acts have been carried out regarding land rights or ownership rights to apartment units which will be used as the basis for registration and amendments. land registration data.

In carrying out a legal action, PPAT must always act carefully so that before making a deed, PPAT must examine all relevant facts in its consideration based on the applicable laws and regulations. Examining all the completeness and validity of the evidence or documents shown to the PPAT, as well as hearing information or statements from those present must be carried out as a basis for consideration to be included in the deed. If PPAT is less careful in examining important facts, it means that PPAT is acting carelessly. When PPAT is in doubt about the information provided by the parties, as PPAT has the right and obligation to dig up more information because PPAT only gets formal evidence. It is also possible that when you receive an agreement that could be detrimental to one of the parties, the information can be extracted so that the deed made is perfect. If PPAT is still in doubt, PPAT can reject the client if the information provided is deemed to be misleading and cause problems in the future, therefore, PPAT has the right to reject a job but the rejection is not based on the amount of material.

The principle of prudence means applying a vigilant attitude both to oneself and to others by paying attention to the consequences of every action taken, both now and in the future. (Aulia, 2022) The precautionary principle should also be part of various regulations, especially in regulations relating to the wider community's need for legal certainty, such as in Government Regulation Number 37 of 1998 concerning Position Regulations for Land Deed Officials as amended by Government Regulations Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Position

Regulations for Land Deed Officials (PPAT Position Regulations), along with its implementing regulations, namely Regulation of the Head of the National Land Agency Number 1 of 2006 concerning Provisions for Implementing Government Regulation Number 37 of 1998 concerning Regulations Position of Official for Making Land Deeds (Perkaban 1 of 2006), as well as regulations relating to the transfer of land rights.

When a PPAT violates the obligations determined by law, the PPAT will be civilly, administratively and criminally responsible. In the case of Decision Number 40/PDT.G/2015/PN KLN and Decision Number 555/Pdt/2015/PT SMG, the PPAT's responsibility for its actions in issuing the Deed of Sale and Purchase of the late Mr. M and Mrs. SM is:

1. Civil Liability

In connection with the error (*beroepsfout*) of the PPAT, it can be seen that his actions had issued a Deed of Sale and Purchase of the late Mr. M with Mrs. SM which became the basis for the transfer of the Land Ownership Certificate in the name of the late Mr. M. becoming SO caused losses for the late father M, his wife and children. PPAT's liability based on intention, negligence and/or negligence in making a Sale and Purchase Deed which deviates from the formal and material requirements of the procedure for making a PPAT deed is categorized as an unlawful act (*onrechtmatige daad*) and can be sued for compensation by the parties who feel disadvantaged. Based on this, the act meets the elements that must be present to determine an unlawful act, namely:

a) There must be action.

The legal actions carried out by PPAT in this case were categorized as passive legal actions because they did not do anything that would cause harm to the late Mr. M.

b) The act must be against the law.

PPAT's legal action by making a Deed of Sale and Purchase of the late Mr. M with Mrs. SM is not in accordance with the law and is in conflict with UUJN, PPAT Regulations, Notary Code of Ethics, PPAT Code of Ethics and the Civil Code, and other related regulations. Where in this case the act of buying and selling was based on reasons that were not halal in the agreement underlying the sale and purchase of block B rice fields.

c) There are losses incurred.

The loss in question is the loss caused by the unlawful act. This loss can be material or immaterial. The result of PPAT's actions resulted in losses suffered by the seller of the late Mr. M, his wife and children due to the issuance of the Deed of Sale and Purchase of the late Mr. M with Mrs. SM which became the basis for the transfer of the Certificate of Ownership of Block B rice fields in the name of the late Mr. M to be in the name of Mrs. SM and then switched to SO.

d) There is an error (*schuld*).

The error in question is an act that causes harm to another person and can be held responsible for that act. In this case, PPAT by not doing something causes a loss to another party, thus PPAT can be held responsible.

e) There is a causal relationship between the unlawful act and the losses caused.

This is related to the cause and effect between unlawful acts and the losses caused, so that the perpetrator can be held responsible. In this case, PPAT took action by making a Deed of Sale and Purchase of the late Mr. M and Mrs. SM which violated the provisions of the law and was not in accordance with the agreement between the parties so that the issuance of the Deed of Sale and Purchase became the basis for the Certificate of Ownership Rights for the Block B rice fields above. the name of the late Mr. M became

the name of Mrs. SM and then changed to SO so that the late Mr. M, his wife and his children suffered huge losses.

2. Administrative Responsibilities

PPAT's liability for the making of the Deed of Sale and Purchase of the late Mr. M and Mrs. SM due to his deliberate, careless and/or negligence in making the Deed of Sale and Purchase which deviated from the formal requirements and material requirements of the procedure for making the PPAT deed, the PPAT can be subject to administrative sanctions. Administrative errors or what are usually called administrative errors committed by PPAT in carrying out some of the land registration and transfer activities will of course give rise to legal consequences, namely that PPAT can be held responsible. (Prawira, 2016) Administrative accountability is determined in Article 62 of Government Regulation Number 24 of 1997, namely PPAT which in carrying out its duties ignores the provisions as intended in Article 38, Article 39 and Article 40 as well as the provisions and instructions given by the Minister or Official Those appointed are subject to administrative action in the form of a written warning up to dismissal from their position as PPAT, without reducing the possibility of being sued for compensation by parties who suffer losses resulting from ignoring these provisions. Based on Article 10 paragraph (3) letter a jo Explanation 10 paragraph (3) letter a numbers 1 and 2 concerning Government Regulation of the Republic of Indonesia Number 24 of 2016 concerning Officials Making Land Deeds, deviation from the formal and material requirements is a serious violation by PPAT who may be subject to the sanction of dishonorable dismissal from his position by the Head of the Indonesian National Land Agency.

Article 10 paragraph (3) letter a:

“PPAT was dishonorably dismissed as intended in paragraph (1) letter b, because:

- a. Committing a serious violation of the prohibitions or obligations as a PPAT; and/or
- b. Sentenced to imprisonment based on a court decision that has obtained permanent legal force for committing a criminal act that is punishable by imprisonment for 5 (five) years or more”

Explanation of Article 10 paragraph (3) number:

1. Helping to carry out evil acts that result in land disputes or conflicts.
2. Making a deed as an evil conspiracy that results in land disputes or conflicts;

Guidance and supervision of the implementation of PPAT duties is carried out by the Head of the National Land Agency as stated in Article 65 jo. Article 1 number 10 Perka BPN Number 1 of 2006. So, the sanction that can threaten a PPAT who makes a deed that does not comply with the formal and material requirements of the procedures or procedures for making a PPAT deed is the sanction of dishonorable dismissal from his position.

In addition, based on the provisions of Article 6 paragraph (1) of the PPAT Code of Ethics, members who violate the Code of Ethics can be subject to sanctions in the form of:

- a) Reprimand.
- b) Warning.
- c) Schorsing (temporary dismissal) from IPPAT membership.
- d) Onzetting (dismissal) from IPPAT membership.
- e) Dishonorable dismissal from IPPAT membership.

3. Criminal Liability

Information or statements and wishes of the parties expressed before the PPAT are the basis for making a deed. Without this, PPAT can't make a deed. Because the role of the PPAT is the party that determines the wishes of the parties in a deed, the action carried out by the PPAT was to make a Deed of Sale and Purchase of the late Mr. M with Mrs. SM, which was based on an unlawful reason, where the late Mr. Block B only lends the name of Mrs. SM. However, without the late Mr. switched from Mrs. SM in the name of SO. So it can be seen that there is no information or statements and wishes from the parties, so it is concluded that the statement or information included in the Deed of Sale and Purchase of the late Mr. M and Mrs. SM is suspected to be a forgery. So PPAT is suspected of committing a criminal act under Article 263 of the Criminal Code regarding falsification of Criminal Code documents which states:

- (1) "Any person who makes falsely or falsifies a document which can give rise to a right, obligation or discharge of debt, or which is intended as proof of something with the intention of using or ordering another person to use the document as if its contents were true and not falsified. , is threatened if such use can cause loss, due to falsification of documents, with a maximum prison sentence of six years.
- (2) Any person who intentionally uses the document as a genuine and unforged document will be punished with the same crime, if the use could result in a loss."

In this case, PPAT has fulfilled these elements, namely:

i. Whoever

What is meant by "whoever" in this case refers to a person who fulfills the elements of Article 263 paragraph (1) of the Criminal Code, so he can be called a perpetrator of a criminal act. In this case what is meant is a Notary/PPAT.

ii. Make falsely or falsify a letter that could give rise to a right, obligation or discharge of debt

This act of PPAT is included in the definition of the act of making a fake letter. In this case, the PPAT as a public official made an authentic deed, namely the Deed of Sale and Purchase of the late Mr. M and Mrs. SM, which by not adding the provisions that were actually desired by the parties in making the deed to the Deed of Sale and Purchase of the late Mr. M and Mrs. SM resulted in an action This PPAT creates rights for the parties. PPAT's actions involve lies that he explained or stated in a deed that he made in written form.

ii. Such use may cause harm;

That the action carried out can cause harm to the other party being faked and the party who faked it can benefit themselves or someone else. In this case, based on the Deed of Sale and Purchase of the late Mr. M and Mrs. SM which was made by PPAT, he carried out actions that benefited him by getting more value for his actions and benefited one of the parties, namely Mrs. SM. Apart from that, this action also harmed other parties, namely the late father M, his wife and children due to the execution of the Deed of Sale and Purchase. By making a Deed of Sale and Purchase between the late Mr. M and Mrs. SM, the aim is that Mrs. SM can use the Deed as a basis for transferring land rights as if the contents were true and not falsified.

iii. Unlawfully

In this case, PPAT's actions did not comply with the provisions of the applicable law. Actions that benefit oneself are carried out by violating the provisions of the law or the rights of others. PPAT made provisions regarding the Deed of Sale and Purchase of the late

Mr. M and Mrs. SM without including the provisions that had previously been agreed upon between the late Mr. M and Mrs. SM so that this was beneficial to the Buyer but detrimental to the Seller. As in Article 264 paragraph (1) of the Criminal Code, the prison sentence of 6 (six) years as in Article 263 paragraph (1) can be increased to 8 (eight) years, if authentic deeds are forged.

Conclusion

PPAT's actions in making a Deed of Sale and Purchase which result in losses for one of the parties thereto can be called for civil liability with compensation for the unlawful acts committed, administrative liability, namely resigning as a public official or being dishonorably dismissed by the competent Ministry, because has committed a fatal act and tarnished the good name of the notary association and the PPAT association, as well as criminal liability for violating Article 263 of the Criminal Code concerning forgery which can be subject to imprisonment. Due to the actions carried out by PPAT, the Deed of Sale and Purchase between the late Mr. M and Mrs. SM was declared void, legally flawed and not binding along with the Certificate of Ownership of Sawab Block B land as well as the actions of PPAT which caused losses which became unlawful.

Suggestions

In carrying out its duties and obligations, PPAT must be fully responsible, independent, honest and impartial, so that PPAT can safeguard the interests of the parties involved in its legal actions. PPAT is also obliged to implement and be guided by all the codes of ethics of the Indonesian Notary Association and the Association of Land Deed Officials and Legislative Regulations in order to reduce the risk of problems occurring in the future and no party is harmed.

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