

The Role of PPAT in the Sale and Purchase of Disputed Land Rights

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Abstract. *The purpose of this study was to identify and analyze the role of the PPAT in the sale and purchase of disputed land rights in Klaten Regency. To find out and analyze the juridical role of the PPAT in the sale and purchase of disputed land rights in Klaten Regency. Juridical research methods. The type of research that will be used by the author is empirical juridical research. Qualitative approach and data analysis using qualitative. The results of the study show that the official authorized to make the deed is the PPAT. The Land Deed Making Officer (PPAT) is a General Official who is authorized to make authentic deeds regarding certain legal actions regarding land rights or ownership rights to Flats Units, and has the authority to make Sale and Purchase Deeds (AJB) which is proof that there has been sale and purchase of land. The factors that led to the making of a land sale and purchase deed by the PPAT which then resulted in a land dispute were as follows: required sale and purchase transactions. There is a very high sense of mutual trust among fellow PPATs and between the parties and the PPAT. The time and busyness of the parties causes the PPAT to adjust to the time and busyness of the parties. The big factor is the value of the sale and purchase transactions carried out by the parties so that the PPAT is willing to follow the wishes of the parties. Relationship and friendship factors. Based on the above study, it can be concluded, first, the form of responsibility of the Land Deed Official in providing legal protection to the parties is by fulfilling the rights and obligations of the seller and the buyer since the signing of the sale and purchase deed before him (PPAT), the transfer process is registered land rights, until after receiving the land title certificate according to what the buyer wants, and in the future there will be no lawsuits and demands in any form and from any party due to a change in ownership of the land rights, so the buyer feels safe in buying the land, Likewise, sellers are safe in selling their land rights.*

Keywords: *Buying; Disputed; Land; Selling.*

1. Introduction

Regarding the authentic deed of sale and purchase, sale and purchase is also regulated in Article 1868 of the Civil Code which specifically regarding authentic deed of sale and purchase reads: An authentic deed of sale and purchase is a deed drawn up in a form determined by law by or before a public official authorized for that place deed made¹. The value of the strength of proof attached to an authentic deed of sale and purchase, especially in a sale and purchase agreement, is regulated in article 1870 of the Civil Code in conjunction with Article 285 RBG, namely: perfect and binding, so that an authentic deed of sale and purchase can stand alone without the need for assistance or support of other evidence.²

Government Regulation (PP) No. 24 of 2016. Amendments to Government Regulation Number 37 of 1998 concerning Regulations for the Positions of Officials Making Land Deeds. An authentic deed of sale and purchase may have the power of proof and the minimum limit may turn into proof of the beginning of writing, that is, if an equal and decisive opponent's evidence is submitted against it. So what needs to be understood here is that the authentic deed of sale and purchase is perfect and binding evidence but not decisive or coercive.

Based on the excerpt of the Deed of Sale and Purchase at PPAT Christina Winarni, SH, M.Kn, a sale and purchase of land has been carried out on behalf of Firdaus as the first party and Sarjono as the second party or buyer. Today, Tuesday the 24th (twenty four) of January 2023 (two thousand twenty three). Present before me Christina Winarni, Bachelor of Law, Master of Notary, who based on the Decree of the Head of the National Land Agency of the Republic of Indonesia dated 22 May 2010 Number 5/KEP-20.5/III/2010 was appointed as Official for Making Land Deeds, hereinafter referred to as PPAT, which is meant in Article 7 of Government Regulation Number 24 of 1997 concerning Land Registration, with the working area of Klaten Regency and having an office on Jalan Raya Yogya Solo, Km 8 Jambukulon Village, Ceper District, Klaten Regency in the presence of witnesses.

If there is a transfer of ownership rights to land, the new owner will get his own land and must register it at the local Land Office, which previously made the deed before the PPAT. Transfers of land rights and ownership rights to housing units through buying and selling, bartering, grants, inclusion in the company, and other legal acts of transferring rights (except auctions) can only be registered if proven by a deed drawn up by the authorized PPAT. An authentic deed of sale and purchase can be canceled by the District Court if there is evidence saying

¹Article 1868 of the Civil Code

²Article 1870 of the Civil Code

that the authentic deed of sale and purchase was made to contain legal defects through examination in court. Because of how the deed of sale and purchase is canceled because it contains legal defects that must be proven in court.

The occurrence of problems in the transfer of land rights that occur often harm land buyers who have good intentions because their rights are not fulfilled even though they have carried out all their obligations. So in order to obtain these rights, a good-intentioned buyer must take a long legal route, spending additional time and costs, this can be observed in Case number Decision of the SUPREME COURT Number 2943 K/Pdt/2010, in this case a land buyer who has good intentions must took the execution route to get their rights because the previous owner did not want to give up control of the land that had been sold³. The role of the Notary as a party with more access to obtaining land status information is needed in this case. In fact, the role of a notary in the matter of preventing buyers from making mistakes in buying disputed land has not materialized. The notary is still passive, meaning that he does not provide sufficient information if the land buyer does not ask for it.

2. Research Methods

The type of research used by the author is empirical juridical research, meaning in other words which is a type of sociological research and can be referred to as field research, which examines the legal provisions that apply and what has happened in people's lives. This type of research is qualitative, namely research that intends to understand the phenomenon of what is experienced by the research subject holistically.

3. Results and Discussion

3.1. The role of PPAT in the sale and purchase of disputed land rights in Klaten Regency

In Article 1 of the Government Regulation of the Republic of Indonesia Number 24 of 2016 concerning Amendments to Government Regulation number 37 of 1998 concerning the Position Regulations for Officials for Making Land Deeds, what is meant by Officers for Making Land Deeds, hereinafter referred to as PPAT, are public officials who are authorized to make deeds authentic deed regarding certain legal actions regarding land rights or property rights over flats. In addition to the general PPAT as mentioned above, there are also temporary PPAT and special PPAT. Article 1 PP No. 24 of 2016 states that a Temporary PPAT

³ http://sipp.pn-Klaten.go.id/index.php/detil_perkara accessed on 15 February 2022.

is a government official who is appointed because of his position to carry out PPAT duties by making PPAT Deeds in areas where there are not enough PPATs.⁴

Judging from the understanding and main tasks, as well as the authority of the PPAT, in carrying out land certification. PPAT has carried out its obligations in accordance with its role. PPAT plays a very important role in providing certainty and providing legal protection for interested parties. Because, the law in the life of society requires evidence that clearly determines the rights and obligations of a person as a legal subject in society. In this case, the evidence in question is a certificate.

Authentic deed as the strongest evidence has an important role in every legal relationship in people's lives, which in this case is land ownership rights. As it is known that the main duties and authorities of the PPAT are regulated in Article 2 of the Regulation of the Head of the National Land Agency Number 1 of 2006, it is stated that:

1. The PPAT has the main task of carrying out some of the land registration activities by making deeds as evidence that certain legal actions have been carried out regarding land rights or ownership rights to flats which will be used as the basis for registering changes to land registration data resulting from said legal action.
2. The legal actions referred to in paragraph (1) are as follows: buying and selling; exchange; grant; entry into certain companies; distribution of joint rights; the granting of building use rights/usage rights over proprietary land; granting Mortgage Right; the power of attorney grants a Mortgage Right.⁵

So, according to the statement mentioned in the article above, the main task of the PPAT is to carry out some of the land registration activities by drawing up deeds as evidence that certain legal actions have been taken regarding Land Rights or Ownership Rights over Flats Units which will be used as the basis for registration of changes land registration data which includes: sale and purchase, exchange, grants, entry into certain companies, distribution of joint rights, granting of Building Use Rights/Utilization Rights of Freehold Land, granting of Mortgage Rights, and granting of Authorization for Mortgage Rights. An authentic deed as the strongest and most complete evidence has an important role in every Stipulation for the Implementation of Government Regulations concerning the Position Regulations for Officials Making Land Deeds: Regulation of the Head of BPN No.

⁴Notary Seminar, November 3 2017, at the Law Faculty of Unissula Semarang

⁵Provisions for Implementing Government Regulations concerning Position Regulations for Officials Making Land Deeds: Regulation of the Head of BPN No. 1 of 2006, Op.cit, p. 4-5

In various business relationships, activities in the banking sector, land certification, social activities, and others, the need for written evidence in the form of authentic deeds is increasing in line with the growing demand for legal certainty in various economic and social relations, both at the national, regional and regional levels. Through an authentic deed that clearly defines rights and obligations, guarantees legal certainty, and at the same time it is hoped that disputes can be avoided. Even though the dispute cannot be avoided, in the process of resolving the dispute, an authentic deed will serve as strong written evidence and make a real contribution to resolving cases cheaply and quickly.

Authentic deed essentially contains formal truths in accordance with what the parties have informed the PPAT. However, the PPAT has the obligation to ensure that what is contained in the PPAT Deed is really understood and in accordance with the wishes of the parties, namely by reading it so that the contents of the PPAT Deed become clear, as well as providing access to information, including access to applicable laws and regulations related to the parties signing the deed. Thus, the parties can determine freely to agree or disagree with the contents of the PPAT Deed to be signed. Since the enactment of PP No. 10 of 1961 concerning Land Registration, the sale and purchase of land is carried out by the parties before the PPAT who is in charge of making the deed.⁶

The deed of sale and purchase made and signed before the Land Deed Making Officer (PPAT) proves that a legal action has been taken to transfer rights over a land accompanied by payment of a price, and proves that the recipient of the rights or the buyer has become the new right holder by having proof of ownership.

The authority of the Land Deed Making Officer (PPAT) in the land sale and purchase agreement, namely, the PPAT carries out part of the land registration activities with the task of making (authentic) deeds as proof that certain legal actions have been carried out regarding land rights or ownership rights to Flat Units which are used as the basis for the registration of changes to land registration data caused by legal actions in the work area determined by the government (absolute competence), namely the regency or city of the same area as the working area of the Land Office, and for temporary PPAT (Camat) is the office area of the sub-district head while in office.

PPAT as a public official, if in carrying out their duties is not in accordance with their authority, namely violating Article 62 PP No. 24 of 1997 concerning Land Registration, can be subject to administrative sanctions up to dismissal from office by the Head of the Indonesian National Land Agency. Administrative

⁶Sutedi, Adrian, (2008), *Implementasi Prinsip Kepentingan Umum Dalam Pengadaan Tanah Untuk Pembangunan*, Sinar Grafika, Jakarta, p. 77

sanctions imposed by the PPAT as a result of violating Article 11 paragraph (1), Article 13 paragraph (2), and Article 15 paragraph (1) of Act No. 4 of 1996 concerning Mortgage Rights on Land and Land-related objects, and in accordance with Article 6 paragraph (1) of the IPPAT Code of Ethics, Article 23 paragraph (1) can be in the form of sanctions, namely 1) Reprimand; 2) Warning; 3) Schorsing from IPPAT membership; 4) Termination of IPPAT membership; 5) Dishonorable termination of IPPAT membership. Apart from administrative responsibilities, PPAT is also given responsibility related to taxation which is a form of additional PPAT authority granted by the Tax Law namely PP No. 71 of 2008 concerning the Third Amendment to Government Regulation No. 48 of 1994 concerning Payment of Income Tax on Income from the Transfer of Land and or Building Rights (BPHB) and Act No. 28 of 2009.

While the authority to determine whether or not BPHTB is validated in the transfer of land rights, in accordance with Act No. 28 of 2009, is the authority of the Regional Regulations of each region, because BPHTB is a regional tax. In the author's opinion, local government agencies should clearly not have the right to participate or interfere or even determine the price of certain land parcels which are the object of the transfer of the right to buy and sell.

Taxpayers should have the obligation to calculate and pay their own taxes, because the Indonesian tax system adheres to a "self-assessment" system, so that taxpayers have the obligation to calculate and pay their respective taxes. If there are deficiencies, the tax office can request these deficiencies from the taxpayer. The National Land Agency in the transfer of land rights does not need to get too involved in matters of PPh and BPHTB taxes, because this is not the authority of the Land Office, but has become the realm of the Regional Government. The Land Office in the matter of transferring rights, it is better to focus on providing better and smoother services to the community, instead of getting involved in the fuss over the issue of tax validation which in the end actually hampered the service and completion of land registration. The Land Office in this case is better off adhering to the Head of BPN RI Circular Letter No. 05/SE/IV/2013 which orders the Head of the Land office to accept transitional registration even though the BPHTB has not been validated. Tax issues become the authority of the Regional Government in accordance with Act No. 28 of 2009, not the Land Office

3.2. Factors influencing the role of the PPAT in the sale and purchase of disputed land rights in Klaten Regency

In the case of making a PPAT deed, the steps that must be carried out by a PPAT are;

1. Before carrying out the making of the deed regarding the transfer or encumbrance of land rights or ownership rights to apartment units,

The PPAT must first conduct an inspection at the land office regarding the conformity of the certificate of land rights or ownership rights to the apartment unit in question with the registers in the local land office by showing the original certificate (Article 97 Paragraph (1) of the Regulation of the Minister of Agrarian Affairs/Head of National Land Agency Number 3 of 1997 concerning provisions for implementing Government Regulation Number 24 of 1997 concerning Land Registration)

2. The deed must use the specified form (Article 96 of the Regulation of the Minister of Agrarian Affairs / Head of the National Land Agency Number 3 of 1997 concerning Provisions for Implementing Government Regulation Number 24 of 1997 concerning Land Registration).

3. In the event that a permit is required for the transfer of said rights, the permit must have been obtained before the deed was drawn up (Article 98 paragraph (2) of the Regulation of the State Minister for Agrarian Affairs/Head of the National Land Agency Number 3 of 1997 concerning Provisions for Implementing Government Regulation Number 24 of 1997 concerning Land Registration)

4. Prior to making a deed regarding the transfer of land rights, the prospective recipient of the right must make a statement stating:

Whereas the person concerned with the transfer of rights does not become the holder of land rights that exceed the maximum provisions for land tenure according to the provisions of the applicable laws and regulations; 2. Whereas the person concerned with the transfer of rights is not the holder of the absentee (*guntai*) land rights according to the provisions of the applicable laws and regulations.

That the person concerned is aware that if the statements referred to in a and b are made incorrectly, the excess land or absentee land becomes the object of land reform.

That the person concerned is willing to bear all the legal consequences, if the statements referred to in a and b are not true. The PPAT is obliged to explain to the prospective right recipient the meaning and statement referred to above.

The making of the PPAT deed must be attended by the parties who carry out the legal action concerned or the person authorized by him with a written power of attorney in accordance with the applicable laws and regulations (Article 101 paragraph (1) Regulation of the State Minister for Agrarian Affairs/Head of the

National Land Agency Number 3 of 1997 concerning Provisions for the Implementation of Government Regulation Number 24 of 1997 concerning Land Registration)

The making of the PPAT deed must be witnessed by at least two witnesses who, according to the provisions of the applicable laws and regulations, meet the requirements to act as witnesses in a legal action, who testify, among other things, regarding the presence of the parties or their proxies, the existence of the documents shown in making the deed, and the legal actions have been carried out by the parties concerned (Article 101 paragraph (2) Regulation of the State Minister for Agrarian Affairs/Head of the National Land Agency Number 3 of 1997 concerning Provisions for Implementing Government Regulation Number 24 of 1997 concerning Land Registration)

The PPAT is obliged to read the deed to the parties concerned and provide an explanation regarding the contents and purpose of making the deed, and the registration procedures that must be carried out subsequently in accordance with the applicable provisions (Article 101 paragraph (3) Regulation of the State Minister for Agrarian Affairs/Head of the National Land Agency Number 3 Year 1997 concerning Provisions for the Implementation of Government Regulation number 24 of 1997 concerning Land Registration).

The contents of the PPAT deed must be read/explained to the parties in the presence of at least 2 (two) witnesses before it is signed immediately by the parties, witnesses and PPAT (Article 22 of Government Regulation Number 37 of 1998 concerning Regulations for Official Positions). Maker of Land Deed) i. Not later than 7 (seven) working days from the signing of the relevant deed, the PPAT is required to submit the deed it made along with the relevant documents to the land office for registration. j. The PPAT is required to submit a written notification regarding the submission of the deed as referred to above to the parties concerned (Article 40 of Government Regulation Number 24 of 1997 concerning Land Registration).

According to article 39 of government regulation number 24 of 1997 concerning land registration, the PPAT must refuse to make a deed if:

Regarding land parcels that have been registered or ownership rights to apartment units, the original certificates of the rights in question were not delivered to him or the certificates submitted did not match the registers at the land office. b. Regarding land parcels which have not been registered, the following shall not be conveyed to him: 1) Evidence referred to in Article 24 paragraph (1) or a statement letter from the village head stating that the person concerned controls the land parcel as referred to in Article 24 paragraph (2); and 2) a statement stating that the land parcel in question has not been certified

from the land office, or for land located in an area far from the position of the land office, from the right holder in question and confirmed by the head of the village/kelurahan. 3) One or the parties who will take the relevant legal action or one of the sanctions, as referred to in Article 38 of Government Regulation Number 24 of 1997 concerning Land Registration, are not entitled or do not meet the requirements to act in this way; or 5) One of the parties or the parties act on the basis of an absolute power of attorney which in essence contains a legal action for the transfer of rights; or 6) For the legal action to be carried out, permission from the official or authorized agency has not been obtained, if such permission is required according to regulations ; 7) The object of the legal act in question is currently in dispute regarding its physical data or juridical data. 8) Not fulfilling other requirements or violating the prohibitions specified in the relevant laws and regulations.

In addition to the things mentioned above, in making a deed, the PPAT must also pay attention to the following matters: a. The identity of the parties, the PPAT must check the formal correctness of the identities of the parties and the legal basis for the actions of the parties. b. The expiration period for the land rights being traded (Because if the time period expires, the land is again controlled by the State). The sale and purchase price must be paid in full before the deed is signed (a consequence of the UUPA which is based on customary law). c. There are no land and building tax arrears. d. The land being traded must be within the work area of the relevant PPAT (related to the authority of the PPAT in making deed).

In practice, many land sale and purchase deed by PPAT are not in accordance with the procedures for making PPAT deed. This is caused by the existence of situations and conditions in buying and selling which cause the discrepancy to be made so that the transaction or process of buying and selling land can take place. Situations and conditions like these make the PPAT sometimes have no other choice but to make a land sale and purchase deed by "ignoring" the procedure for making a land sale and purchase deed as stipulated by Government Regulation Number 24 of 1997 concerning Land Registration, Government Regulation Number 37 of 1998 concerning Regulations for the Position of Officials for Making Land Deeds and their implementing regulations. In addition, in reality PPAT often faces a dilemma,

Thus what happens is a rationalization between the needs of the PPAT and its client, meaning that in an effort to maintain the continuity of its work, the PPAT needs a client while the client often does not want to be bothered by legally required technical requirements while on the other hand, the reality on the ground that is so complex often cannot be handled and accommodated by such rigid regulations. Therefore, in the context of this situation, PPAT interprets

existing regulations to serve its clients. Interpretation in the context of the situation between the PPAT and the client is unavoidable, on the one hand the PPAT is because its function is to serve the client, while on the other hand, the client needs services without being too concerned with the regulations that bind the PPAT.

The factors that lead to the making of the land sale and purchase deed drawn up by PPAT and giving rise to land disputes as above are:

There is a situation that requires the PPAT to make a sale and purchase deed that is not in accordance with the procedure for making a PPAT deed, which is needed in order to save a sale and purchase transaction. Making a sale and purchase deed like this can be seen in the construction of a sale and purchase transaction where the taxes owed have not been paid and the sale and purchase price has not been paid in full when the deed is signed.

There is a very high level of mutual trust among fellow PPATs and between the parties and PPATs, so they believe that fellow PPATs will protect each other and will not reveal secrets between them and between them also understand and understand each other. This creates confidence among them that the actions they do will be safe and will not get into trouble in the future. Things like this can be seen in terms of buying and selling construction by:

1. Keep the deed. The PPAT who entrusts the deed fully trusts the PPAT.
2. Those who receive the deed deposited will provide good service to the PPAT who deposit the deed and also to the PPAT client who deposit the deed and vice versa.
3. The time factor and busyness of the parties causes the PPAT to adjust to the time and busyness of the parties. This situation can be seen in a sale and purchase where the signing of the deed of sale and purchase is carried out not in front of the parties and simultaneously. The deed of sale and purchase is signed first by one of the parties and after that only one of the other parties signs the deed of sale and purchase.
4. The reason for the time efficiency for the parties is that sometimes making a sale and purchase deed is for inspection or checking the certificate at the land office, it is not certain how long it will take. Things like this can be seen in buying and selling where the deed of sale and purchase of land is signed first even though the inspection or checking of the certificate has not been completed.
5. The big factor is the value of the sale and purchase transactions carried out by the parties so that the PPAT is willing to follow the wishes of the parties. It is

undeniable that the opportunity to obtain a large number of transactions is rare, situations like this are common in buying and selling conducted outside the PPAT's work area in order to obtain large amounts of transactions.

6. Relationship and friendship factors can also be a reason for the PPAT to make a sale and purchase deed that is not in accordance with the procedure for making a PPAT deed. This is done by the PPAT for the sake of maintaining good relations with the relation or friend, because if the PPAT concerned does not want to fulfill the wishes of the relation or friend, then the relation or friend will feel treated the same as other PPAT clients and feel they are not receive special or special treatment. Conditions like this usually occur in sales and purchases where the signing of the deed is carried out by one of the parties by way of the PPAT concerned who comes to the party's place without any valid and justifiable reason. Of the various factors above, there is a possibility that there is a combination of several factors and reasons in the case of making a sale and purchase deed that is not in accordance with the procedure for making a PPAT deed. So there is a possibility that in a sale and purchase transaction, the deed is made in one or more ways that are not in accordance with the procedure for making a PPAT deed. In the opinion of the author, if we collide with the theory of responsibility and the theory of disputes, this happens because of unprofessionalism,

A. Juridical analysis of the role of PPAT in the sale and purchase of disputed land rights in Klaten Regency

The sale and purchase of land has special characteristics and patterns that make it different from the sale and purchase regulated in the Civil Code. Prior to the enactment of the BAL, there was a dualism of agrarian law so that there were two arrangements regarding buying and selling land, namely buying and selling land according to western law and buying and selling land according to customary law. However, since September 24, 1960, the government issued a new legal product, namely Act No. 5 of 1960 concerning Basic Agrarian Regulations, which became known as (UUPA). After the UUPA came into effect, there was a unification of agrarian law which also means land law, so that land buying and selling arrangements also use the UUPA. In the BAL, the term sale and purchase is only mentioned in Article 26, which concerns the sale and purchase of land ownership rights, there are no other articles that mention buying and selling, but it is mentioned as redirected. The definition of transfer indicates a deliberate legal act to transfer land rights to another party through buying and selling, grants, exchanges, and testamentary grants.

However, because Article 5 of the UUPA states that our national land law is customary law, the buying and selling of UUPA land is in accordance with customary law. According to customary law, buying and selling land is an act of

transferring rights over land that is clear and cash in nature, clearly meaning that the act of transferring rights must be carried out before the customary head, who acts as an official who bears the order and legitimacy of the act of transferring rights so that the act of transferring rights is known by the public. Cash means that the act of transferring rights and paying the price is carried out simultaneously. Because it is paid in cash, or only partially paid (cash is considered cash), and the lack of payment is considered a debt law.⁷

Meanwhile, according to Effendi, the nature of buying and selling customary land is:

1. Contant or cash

Contant or cash, meaning that the land price paid can be wholly, but also partially. But even if it is paid in part, according to the law it is considered to have been paid in full. Payment of the price and delivery of rights is made at the same time. At that time, the legal sale and purchase was completed. The remaining unpaid price is considered as a debt owed to the former land owner (seller).

2. Bright

Terang means that the sale and purchase of land is carried out in front of the village head (customary head) who does not only act as a witness but in his position as the party that guarantees that the sale and purchase does not violate applicable law. Buying and selling land according to customary law involves a legal act, namely the transfer from the seller to the buyer when the land price is paid in cash (contant) by the buyer to the seller. Sale and purchase of land according to law

Custom is not a civil agreement as stated by Urip Santoso:

Buying and selling according to customary law is not a sale and purchase agreement as emphasized in Article 1457 BW, but a legal act intended to transfer land rights from the right holder (seller) to another party (buyer) by paying a sum of money in cash (contant). and carried out in the presence of the village head/head ¥ In 1961 the government issued a new legal product as an implementing regulation on the UUPA, namely Government Regulation Number 10 of 1961 concerning Land Registration which has now been changed to Government Regulation Number 24 of 1997 concerning Land Registration. Apart

⁷Soekanto, Soerjono and Siti Mamudji, (1985), *Penelitian Hukum Normatif*, Rajawali Jakarta, Press, 211

from regulating land registration, this regulation also regulates the transfer of land, as seen in Article 37 of this Government Regulation which states that:

Transfers of land rights and ownership rights to flats through buying and selling, exchange, grants, investment in companies and other legal actions for transferring rights, except for transfers of rights through auctions, can only be registered if proven by a deed drawn up by the PPAT who is authorized according to the provisions Article 37 of the law can be interpreted that the transfer of land rights through buying and selling must be brought before the PPAT which is then proven by the Deed of Sale and Purchase made by the PPAT, the Deed of sale and purchase made by the PPAT is used as evidence that a legal action has been taken in the form of an sale and purchase of a plot of land between the seller and the buyer and then the deed is used as a condition for registering and transferring land rights.

By carrying out the sale and purchase before the PPAT, clear conditions are met (not dark legal acts, which are carried out in secret). The deed of sale and purchase signed by the parties proves that there has been a transfer of rights from the seller to the buyer accompanied by the price, has fulfilled the cash requirements and shows that the legal action in question has actually been carried out. The deed proves that it is true that the act of transferring the law has been carried out forever and the price has been paid. Because the legal action taken is a legal action for the transfer of rights, the deed shows that the buyer is the new recipient of the right.

On the basis of the legal act of buying and selling land as evidenced by the PPAT deed and the registration of the transfer of land rights at the land office, and the issuance of strong proof of ownership in the form of a certificate of land rights on behalf of the recipient of the rights, containing excerpts from the land book and measurement letter, it has been the transfer of rights can be said to have occurred perfectly. Buying and selling land that is not carried out before the PPAT is not a sale and purchase which results in the transfer of land rights to the buyer. Strictly speaking, this action does not result in a sale and purchase. At best, it creates a sale and purchase agreement which must still be followed by an actual sale and purchase, namely a sale and purchase agreement which must be done before the PPAT, if it is desired that the rights will be transferred to the party who has paid the price for the land.

Because every transfer of land rights must be carried out and registered before the PPAT in order to obtain a land sale and purchase deed as evidence to transfer and register the transfer of land rights at the Land Office where the land is located in accordance with the contents of article 37 of Government Regulation Number 24 of 1997 concerning Land Registration. Sale and purchase of land that is not accompanied by a deed of sale and purchase made by the PPAT cannot be

transferred and the rights registered at the land office. This was disclosed by Sutikno, SH, Head of the Sub-Section of Transfer and Assignment of Rights and PPAT of the Land Office of Lamongan Regency.⁸

He explained that any transfer of land rights through buying and selling that will be registered at the land office must be proven by a sale and purchase deed drawn up by the PPAT, when the owner or party transferring and registering the land cannot prove the sale and purchase of the land to be registered with a deed made by the PPAT, the land office will reject the transfer and registration of the land. Proof of the deed of sale and purchase of land drawn up by the PPAT as a condition for land registration is valid for registration of transfer of rights over land that has been registered at the land office as well as for land registration for the first time. For land registration for the first time, it must be proven by a deed of sale and purchase made before the PPAT if the sale and purchase of land was carried out after 1993 and in letter C the village is still in the name of the old owner, this is because after 1993 land letter C village or commonly referred to as This letter C is no longer issued by the government through Circular Letter of the Director General of Taxes NUMBER SE - 15/PJ.6/1993. Letter C itself is not proof of land ownership but is a sign of paying taxes. Whereas for sales and purchases made prior to 1993 and village letter C already in the name of the buyer, the land registration process can be carried out without a PPAT.

4. Conclusion

Based on the above study, it can be concluded, first, the form of responsibility of the Land Deed Official in providing legal protection to the parties is by fulfilling the rights and obligations of the seller and buyer since the signing of the sale and purchase deed before him (PPAT), the process of transferring land rights is registered, until after receiving the certificate of land rights according to what the buyer wants, and in the future there will be no lawsuits and demands in any form and from any party due to a change in ownership of the land rights, so that the buyer feels safe in buying the land, as well as the seller is safe in selling their land rights.

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