



The Legal Force of Land Sale and Purchase Receipts in Related Land Control

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Abstract

This research article, entitled "The Legal Force of Land Sale and Purchase Receipts in Related Land Control" in accordance with the formulation of the problem, aims to analyze the legal force of land sale and purchase receipts as evidence and the basis for land ownership. This objective seeks to explain the extent to which receipts are recognized and have evidentiary force in the land and civil law systems in Indonesia. This research, based on the background and conceptualization of the problem, is categorized as normative legal research. It concentrates on content related to principles, systematic methods, and the coherence of laws and regulations. The study describes law as an element of prescriptive discipline. This research uses a descriptive-analytical method, which attempts to describe problems, conditions, or events as they are, thus revealing the actual facts. Based on the research, the Legal Force of Land Sale and Purchase Receipts as the Basis for Land Ownership. Land sale and purchase receipts are recognized as valid evidence of a sale and purchase agreement between the seller and buyer, but their legal force is limited to the relationship between the parties (seller and buyer) only. In civil law, a receipt proves an agreement and payment has been made, thus providing the buyer with the right to demand the transfer of land. However, in land administration, a receipt is not recognized as evidence of a transfer of rights that can be registered. Consequently, a receipt is not binding on third parties and does not guarantee legal certainty of ownership before other parties or the state. In the event of a dispute, a receipt serves only as initial evidence that must be supported by other evidence (physical possession, witnesses, etc.) to be recognized by a judge. The legal force of a receipt is weaker than that of an authentic deed: these private agreements are vulnerable to revocation if they conflict with formal evidence such as a certificate. Therefore, as a basis for ownership, a receipt provides informal and civil legitimacy, but does not provide full legal certainty without further formal steps.

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Introduction

Land is part of high-value natural resources and is an important object in the legal system in Indonesia. Ownership and control over land not only pertain to civil aspects but also directly impact the social, economic, and political aspects of society. Therefore, legal actions related to the transfer of land rights, such as buying and selling, must be carried out carefully and in accordance with the applicable laws and regulations.

In practice, many Indonesians still conduct land sale and purchase transactions without involving the Land Deed Official (PPAT) and without registering them at the land office. These transactions are often only evidenced by documents in the form of handwritten payment receipts. This phenomenon generally occurs due to limited access to land administration officials, low public understanding of the law, or for reasons of cost and time efficiency.

A sales receipt, which is simply proof of money received by the seller from the buyer, is often used as the sole piece of evidence in land acquisition. However, the legal strength of a receipt in land transactions is often questioned, especially in proving land rights in case of disputes with other parties who possess stronger administrative evidence, such as a certificate of ownership.

The land law system in Indonesia adheres to the principle of land registration as a means to ensure legal certainty and protection. Land registration is declarative, not constitutive, so the acquisition of land rights remains valid in civil law even if it has not been registered^[1]. However, in judicial practice, a certificate of ownership is often considered the strongest evidence in proving land rights, so a party holding only a receipt is in a legally weak position.

The problem will become more complex when the land obtained through a sale with a receipt is actually controlled or claimed by another party that possesses a certificate or official land document. In such a situation, a fundamental question arises about what legal protection can be provided to the receipt holder who has physically occupied the land for a long time and acted in good faith. This becomes important to examine, considering that Article 1338 of the Civil Code states that all agreements made legally shall be binding as law for the parties who make them.

As a comparison, Maria S.W. Sumardjono emphasizes that even if it does not meet formal administrative requirements, a land sale agreement can still be recognized if there is evidence of the parties' intent and the performance of obligations, such as payment and physical possession of the land object^[2]. Therefore, the absolute disregard for receipt evidence can lead to legal injustice, especially for buyers who have acted in good faith and have fulfilled their obligations. Supreme Court Decision Number: 1040 PK/Pdt/2023 illustrates a concrete example of a land rights dispute. The issue began with the sale of uncertified land, which was sold based solely on a receipt that did not clearly and detailedly specify the location, area, and boundaries of the land object of the sale and was not conducted in the presence of the local village official or the authorized party for that matter. Thus, the sale and purchase were not recorded in the village's C book, and the land being sold was actually under the control of another party based on the Letter C recorded in the local village's C book. This led to a dispute, which was subsequently brought as a civil lawsuit in the Kediri District Court and went through the review stage at the Supreme Court of the Republic of Indonesia, ultimately resulting in a final ruling in favor of the Defendant, who was the party controlling the land and recorded in the village's C book.

Problem Formulation

Seeing the background description, regarding the complexity of the sales receipt holders in relation to land rights, the researcher believes that there is a need to examine the legal strength of the sales receipt as the basis for land control and to review the legal protection mechanisms for land sales receipt holders facing control by other parties. Therefore, the formulation of the problem is how the legal strength of the land sales receipt serves as the basis for related land control?

Purpose

In accordance with the problem formulation above, this legal research aims to analyze the legal strength of land sale receipts as evidence and the basis for land control. This objective seeks to explain the extent to which receipts are recognized and have evidentiary power within the land and civil law systems in Indonesia.

Methods

This research, based on the background and conceptualization of the problem, is categorized as normative legal research. It concentrates on content related to principles, systematic methods, and the coherence of legislation. The study outlines law as a prescriptive discipline. This research uses a descriptive-analytical method, which attempts to describe problems, conditions, or events as they exist, thus revealing the true facts.

Discussion

A. Legal Status of Receipts in Land Purchases

In civil and agrarian law, a receipt is written evidence generally used as proof of receipt of a sum of money for a transaction. Receipts are commonly used as evidence in sales transactions, including land sales, whether certified or sporadic or not yet officially registered. In a legal context, a receipt is not simply a record of receipt of money; it also has legal evidentiary value if it contains elements of a valid agreement under civil law.

Legally, a land sale must be based on the provisions of Article 1457 of the Civil Code, which states that a sale and purchase is "an agreement by which one party binds himself to deliver an item, and the other party to pay the agreed price." Furthermore, the definition of an agreement in Article 1313 of the Civil Code reinforces the character of a sale and purchase transaction as a reciprocal legal relationship that gives rise to rights and obligations between the parties.

Within this framework, a receipt can be categorized as evidence of a sale and purchase agreement, as long as it meets the requirements for a valid agreement as stipulated in Article 1320 of the Civil Code, which include:

- 1. Agreement of the Parties (consensus):** The receipt issued as proof of a land sale or purchase must reflect a voluntary agreement between the seller and buyer. This agreement must be free from defects of will such as coercion, error, or fraud. Without the free will of the parties, the agreement is considered invalid under law^[3].
- 2. Legal Capacity of the Parties (capability):** The parties entering into the transaction and listed on the receipt must meet the requirements of legal capacity. This includes being of adult age and not being in a condition that precludes their legal capacity. The absence of this capacity can render the agreement null and void or voidable^[4].
- 3. A Clear Object of Sale and Purchase:** The land sale and purchase receipt must specifically state the land being sold, such as its location, area, boundaries, and legal status. Unclear objects in the receipt can weaken its legal force and complicate proof in the event of a dispute^[5].

¹ Boedi Harsono, 2005, *Hukum Agraria Indonesia*, Cet. Revisi, Universitas Trisakti, Jakarta, p. 143.

² Maria S.W. Sumardjono, 2008, *Tanah dalam Perspektif Hak Ekonomi Sosial dan Budaya*, Kompas, Jakarta, p. 67.

³ R. Subekti, 2001, *Hukum Perjanjian*, Intermedia, Jakarta, p. 14.

⁴ Yahya Harahap, 2017, *Hukum Perdata Tentang Perikatan*, Sinar Grafika, Jakarta, p. 112.

⁵ Siti Sumiyati & Retnowulan Sutantio, 1995, *Hukum Perikatan*, Mandar Maju, Bandung, p. 34.

- 4. Lawful Cause:** An agreement in the form of a receipt must be based on a legitimate purpose and not conflict with law, morality, or public order. If the purpose of the agreement is not lawful, then even if there is an agreement, the agreement can be declared null and void^[6].

The first two conditions are subjective requirements relating to the subject matter of the parties, while the last two conditions are objective requirements relating to the content or substance of the agreement. Furthermore, in the principles of contract law, the principle of freedom of contract is recognized as stipulated in Article 1338 paragraph (1) of the Civil Code which states that "all agreements made legally apply as law for those who make them." This means that, as long as the legal conditions are met, the parties are free to determine the content, form and partners of the contract, including if they choose to put it in the form of a receipt.

According to Sutan Remy Sjahdeini, the principle of freedom of contract provides freedom for the parties in six matters, namely: making or not making an agreement; choose who to make an agreement with; determine the content and form of the agreement; as well as accepting or rejecting legal provisions that are complementary (dispositive)^[7]. However, this freedom is not absolute. As stated by Sri Soedewi Maschhoen Sofwan, restrictions on freedom of contract are intended to protect the interests of the wider community, prevent imbalances in contractual power, and ensure that there is no misuse of contracts^[8].

Thus, in the context of land sales and purchases, a receipt can be legally binding as a form of private agreement, as long as the elements of an agreement as stipulated in the Civil Code are met. However, because it is not drawn up before an authorized official, the evidentiary power of a receipt is more limited than that of an authentic deed. Nevertheless, in litigation practice, a receipt can still be used as the basis for a lawsuit or legal defense as written evidence as long as it is supported by other relevant evidence.

1. Legal Status of Land Purchase Receipts in the Civil Law System

A sale and purchase agreement is an agreement that creates a reciprocal legal relationship between two or more parties, as defined in Article 1457 of the Civil Code, which states that "a sale and purchase agreement is an agreement by which one party binds themselves to deliver an item and the other party pays the agreed price." In the context of land sales and purchases, even though the object is immovable, the sale and purchase are still subject to civil law provisions regarding general contracts, particularly regarding the principles of consensualism and freedom of contract. In the civil law system, a land sale and purchase agreement does not automatically transfer ownership. Experts emphasize that such agreements are obligatory, meaning they only create

rights and obligations for the parties to fulfill their respective obligations^[9]. Therefore, even if the buyer has paid in full and the seller has received payment, ownership of the land is only transferred after actual delivery (delivery). This is where the receipt plays a crucial role, as it serves as proof that payment has been made as part of the buyer's obligations.

Receipts, as written documents, fall into the category of private deeds. Under Article 1874 of the Civil Code, a private deed is a document drawn up and signed by the parties themselves without the intervention of a public official. Unlike an authentic deed, which has complete evidentiary force, a private deed, such as a receipt, only has relative evidentiary force, valid only for the parties who created it. However, this force remains valid and recognized as long as its authenticity and truth are not disputed^[10].

Furthermore, a receipt indicating payment for land can serve as strong preliminary evidence in cases of default or unlawful acts. If the seller fails to deliver the land after full payment, the buyer can file a civil lawsuit based on the receipt. The judge will consider the document as proof that a legal relationship has existed between the parties and that the agreement has been agreed to and begun to be implemented by one of them^[11].

As evidence, the legal force of a receipt is determined by two important aspects: 1. Formal Aspect: Whether the document is signed by the relevant parties. If the seller signs the receipt, then legally they cannot easily deny the payment. 2. Material Aspects: Does the document sufficiently explain the object of the transaction, such as the land area, location, boundaries, and ownership status? The more detailed and specific the information in the receipt, the stronger its evidentiary power in the eyes of the law^[12].

In the context of civil evidence, Article 1866 of the Civil Code states five recognized forms of evidence: (1) written evidence, (2) witnesses, (3) allegations, (4) confessions, and (5) oaths. Receipts are categorized as written evidence and can serve as prima facie evidence, that is, sufficient initial evidence to prove a fact until refuted by contrary evidence. Therefore, in a civil case, if the seller denies receiving payment, but a signed receipt is available, the judge will consider there to be a strong indication that a sale or purchase has taken place^[13].

However, in practice, using a receipt alone is not sufficient to transfer the title to a land title certificate at the land office. This is because the land transfer or land registration process is governed by the land law system, which requires an authentic deed as a formal requirement. Nevertheless, in civil law, receipts are still recognized as valid evidence, particularly in litigation related to civil disputes.

Supreme Court jurisprudence also provides for the legal validity of receipts. Supreme Court Decision No. 816 K/Sip/1973 states that private deeds can still be used as evidence as long as their contents are not disputed by the signing party^[14]. Therefore, land buyers who possess a sales

⁶ Sudikno Mertokusumo, 1996, *Penemuan Hukum: Suatu Pengantar*, Liberty, Yogyakarta, p. 71.

⁷ Sutan Remy Sjahdeini, 2009, *Kebebasan Berkontrak dan Perlindungan yang Seimbang bagi Para Pihak dalam Perjanjian Kredit Bank di Indonesia*, Pustaka Utama Grafiti, Jakarta, p. 25.

⁸ Sri Soedewi Maschhoen Sofwan, "Pembatasan Kebebasan Berkontrak dalam Praktik Perjanjian", *Jurnal Hukum & Pembangunan*, Vol. 13, No. 3 (1983): p. 245.

⁹ R. Subekti, *op.cit.*, p. 42.

¹⁰ Yahya Harahap, 2021, *Pembahasan Permasalahan dan Penerapan KUH Perdata: Buku Kedua Tentang Benda*, Sinar Grafika, Jakarta, p. 188.

¹¹ Sudikno Mertokusumo, 1999, *Hukum Acara Perdata Indonesia*, Cet. IX, Liberty, Yogyakarta, p. 156.

¹² Siti Soetami, 2019, *Pembuktian dalam Hukum Perdata*, Prenadamedia, Jakarta, p. 77.

¹³ Taufiqurrahman, "Kekuatan Hukum Kuitansi Jual Beli dalam Pembuktian Perdata", *Jurnal Hukum Pro Justitia*, Vol. 34 No. 2 (2020): p. 203.

¹⁴ Hafid Assegaf, "Peran Akta Di Bawah Tangan dalam Sengketa Perdata", *Jurnal Hukum dan Pembangunan*, Vol. 47 No. 4 (2017): p. 501.

receipt have the right to sue in the event of a dispute, as long as they can prove that the transaction actually occurred and fulfilled the requirements of a valid contract.

Furthermore, in Indonesian practice, particularly in those still adhering to customary law, receipts are often the sole written evidence for the transfer of land rights. Although from a modern civil law perspective, this is insufficient for administrative purposes, in the context of evidentiary law, it can still serve as a basis for legitimacy if supported by other evidence such as testimony, physical possession, tax payments, or other complementary evidence.

Therefore, the legal status of a land sale receipt in the civil law system is as legally valid written evidence, provided it meets formal and material requirements and does not conflict with the principles of contract law and evidence. The existence of a receipt not only proves payment but also demonstrates the establishment of a legal relationship that has legal consequences for the parties involved.

2. The Position of Land Purchase Receipts from the Perspective of Customary Law

In Indonesian agrarian law practice, customary law continues to play a significant role in regulating land rights, particularly in areas not yet fully covered by the formal land law system. The Basic Agrarian Law (UUPA) explicitly recognizes the validity of customary law in Article 5, as long as it does not conflict with national interests and applicable laws and regulations. This demonstrates that customary law remains a source of national agrarian law in matters not expressly regulated by positive law.

From a customary law perspective, land sales and purchases are based on a simple yet socially and legally binding principle: the "clear and cash" principle. The "clear" principle implies that transactions are conducted openly before a traditional leader or village head, witnessed by the surrounding community. The "cash" principle, on the other hand, means that payment for the land must be made in full and immediately upon the transaction^[15].

In customary practice, land sale and purchase receipts serve as a means of recording transactions and serve as a simple formality that signifies the fulfillment of the "clear and cash" principle. Although not always standardized or validated by an official, the existence of a receipt is considered evidence that land rights have been transferred from the seller to the buyer, both socially and under customary law.

According to R. Soepomo, customary law does not recognize the dualism between ownership rights and use rights, as in Western law. Therefore, physical control of the land is the most important indicator in proving land rights under customary law^[16]. In this context, if a person has continuously controlled the land and is not challenged by any other party, their position as land owner is recognized by customary law, especially if a receipt exists as evidence that the land was acquired through a legitimate sale and purchase process according to customary law.

The stages of land purchase and sale under customary law generally involve several processes, including:

- **Initial Deliberation:** The seller and buyer first deliberate to reach a consensus as parties to the sale and purchase, including regarding the land to be sold, to ensure clarity regarding the subject and object of the sale

and purchase. This stage typically also includes an examination of the customary land status to ensure the land truly belongs to the seller and is not subject to dispute or bound by customary/communal rights without the permission of the customary community.

- **Implementation of the Sale and Purchase (Principle of Transparency):** This is conducted openly in the presence of customary officials, traditional leaders, or the local village head as public witnesses. This includes the actual transfer of land rights from the seller to the buyer. The presence of customary officials or the village head in this sale and purchase aims to ensure that the transaction is transparent, that is, publicly known and in accordance with applicable legal norms. With the involvement of village officials, the land status, the identity of the rights holder, and the sale and purchase agreement can be confirmed.
- **Payment of the Price (Principle of Cash):** Payment is made in cash for the land price determined at the time of the transaction. The principle of cash ensures that payment must be made at the time of the transaction. Instead, the land price is paid in full upfront. This demonstrates commitment and facilitates the rapid transfer of rights. This allows the land rights to be transferred immediately.
- **Preparation of a Letter or Proof of Ownership:** After the transfer of rights and payment, a proof of ownership is signed by the parties and witnessed by the Village Head. The functions of this letter include: (a) confirming the correct status of the land and the identities of the parties, confirming that the sale and purchase was carried out legally (the element of clarity); and (b) providing publicity to the community that the land rights have been transferred. The involvement of village officials in signing the sale and purchase deed also represents the local community, ensuring widespread awareness of the transfer of rights. The use of a receipt at this stage is also often used as a guideline by the parties.
- **Transfer of Physical Control:** In addition to administrative aspects, customary law often involves symbolic transfer of land (for example, handing over a lump of soil, water, plants, or other signs) at the land site to confirm that rights have been transferred. This symbolic handover is part of the principle of real ownership, demonstrating that the intention to sell and purchase has been realized in a concrete action. The buyer then has the right to control the land, and the seller relinquishes their rights.

Once these stages are met, the customary land sale and purchase are considered valid, and the owner of the receipt gains strong legal standing in terms of land ownership. In such circumstances, the receipt serves as written evidence of a valid sale and purchase under customary law and can be used as a basis for legitimacy in the event of a conflict or dispute over the land.

The evidentiary power of a receipt under customary law is also strengthened by the presence of witnesses and the recognition of the customary community. As Mahadi emphasized, in customary law, social recognition and community acceptance of land ownership are more powerful

¹⁵ Boedi Harsono, 2013, *Hukum Agraria Indonesia: Sejarah Pembentukan UUPA, Isi dan Pelaksanaannya*, Djambatan, Jakarta, p. 175.

¹⁶ R. Soepomo, 1993, *Bab-Bab Tentang Hukum Adat, Pradnya Paramita*, Jakarta, p. 59.

than formal legality.¹⁷ Therefore, as long as the buyer has control of the land and received recognition from the customary community, and can produce the sales receipt, their ownership cannot be easily challenged by other parties, including the seller's heirs who may reclaim the land.

In the legal realm, the Supreme Court, in Decision No. Decree No. 272 K/Pdt/1992 affirms that the transfer of customary land rights can be considered valid if it meets the clear and tangible elements and is supported by written evidence in the form of a receipt signed by the parties and acknowledged by the village head. This demonstrates that the judiciary recognizes the existence of customary law in land sale and purchase mechanisms, and that receipt documents retain legal force in the civil evidence system, provided they are accompanied by physical possession and community recognition.

However, it should be emphasized that customary law's position within the national legal structure is complementary. Therefore, if a dispute arises in court, the evidence must also refer to the formal evidentiary system applicable in civil law. Therefore, receipts still need to be supported by other evidence such as witnesses, village certificates, or even payment of land and building tax (PBB) on the land in question.

Therefore, it can be concluded that, from a customary law perspective, land sale and purchase receipts have strong legal standing, provided they meet the clear, tangible, and tangible principles (physical delivery). The validity of a transaction is recognized based on local norms and social recognition, which is then accompanied by a receipt document as written proof of the transfer of land rights. The existence of a receipt in customary law serves as a bridge between formal legality and social legitimacy, both of which are crucial for achieving legal certainty in land ownership in a fair and sustainable manner.

3. Legal Status of Land Purchase Receipts from a Land Law Perspective

National land law in Indonesia is regulated by Law Number 5 of 1960 concerning Agrarian Principles (UUPA), which serves as the foundation of the national agrarian legal system. The UUPA aims to establish legal certainty for land rights through land registration, while simultaneously guaranteeing control and utilization of land for the greatest prosperity of the people, as stipulated in Article 2 paragraph (3) of the UUPA. In this context, formal mechanisms for transferring land rights are crucial, including the provision that land sales and purchases must be documented in an authentic deed prepared by a Land Deed Official (PPAT).

The presence of an authentic deed in the land sale and purchase process aims to provide administrative legal certainty and strengthen the evidentiary power in the land registration process. This is clarified in Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration, which states that the transfer of land rights through a sale and purchase can only be registered if evidenced by a deed prepared by a PPAT. Therefore, an authentic deed is the primary legal instrument for proving formal ownership.

However, in practice, land sales and purchases are still often conducted underhand, using only receipts as proof of payment. This is especially true for uncertified land (customary land or *girik*), or for economic and procedural reasons. While these receipts do not meet the administrative requirements for registration, they can still be recognized as evidence of a sale and purchase agreement under civil law.¹⁸ From a land law perspective, a legal act involving a land sale and purchase evidenced solely by a receipt cannot directly constitute a transfer of title to the land title. However, the receipt can serve as preliminary evidence that an agreement has been reached between the seller and buyer. This means that a buyer possessing a receipt still has the civil right to demand a formal transfer of rights, as long as it can be proven that the transaction was conducted legally and voluntarily.

According to Maria S.W. Sumardjono, Indonesian land law recognizes a declarative, not constitutive, system of rights registration.¹⁹ This means that registration does not create rights, but merely recognizes and records pre-existing rights. Therefore, even if it has not been officially registered, land ownership rights can still arise from a valid transfer agreement, including those evidenced by a receipt.

In practice, many land disputes stem from underhand transactions that lack authentic deeds, yet are still recognized by the local community. In this case, the role of the judiciary is crucial in assessing whether the agreement meets the elements of civil law and the principle of justice. In Supreme Court Decision No. 106 K/Pdt/2001, the Court stated that a land sale and purchase evidenced by a receipt can be recognized if there is actual control of the land and other supporting evidence, such as a village certificate or tax payments.

Therefore, although from a land law perspective, a land sale and purchase transaction through a receipt cannot be used as a basis for direct land registration, it still has legal force under civil law and can be considered in court. In this context, the function of a receipt is not as administrative evidence, but rather as a supporting document for a valid legal act between the parties.

As explained by Edi Suandi Hamid, harmonization between land law and civil law is necessary to bridge the gap between formal legality and social realities^[20]. An overly formal approach can neglect substantive justice, while an overly lax approach can undermine legal certainty. Therefore, a contextual legal interpretation is necessary to assess the legal validity of receipt-based transactions, especially when dealing with land that has been in fact controlled by the buyer for a long period.

In the academic realm, several studies also indicate that underhand land transactions are still prevalent due to factors such as efficiency, trust between parties, and registration procedures that are considered complex and expensive. As Herlina noted in her research, even though they are informal, people consider receipt-based transactions to be valid and enforceable, as long as there is actual control and no disputes.²¹ This demonstrates the continued social function of land law in Indonesian practice.

The stages of land purchase and sale are typically carried out by the parties using the following methods:

¹⁷ Mahadi, 1994, *Hukum Tanah Indonesia*, Alumni, Bandung, p. 121.

¹⁸ Budi Harjono, 2018, *Hukum Agraria dan Hak Atas Tanah*, Gadjah Mada University Press, Yogyakarta, p. 99.

¹⁹ Maria S.W. Sumardjono, 2008, *Menuju Kepastian Hukum Hak Atas Tanah*, Gadjah Mada University Press, Yogyakarta, p. 88.

²⁰ Edi Suandi Hamid, 2020, *Hukum Pertanahan dan Pembangunan*, Rajawali Pers, Jakarta, p. 135.

²¹ Herlina, "Kekuatan Pembuktian Kuitansi Jual Beli Tanah dalam Proses Peradilan Agraria", *Jurnal Hukum Agraria dan Masyarakat*, Vol. 2 No. 1 (2022): p. 41.

- The buyer checks the legal documents for the land to be purchased at the national land office if the land is certified or checks the land at the village office for sporadic land if the land is not certified.
- The buyer and seller state a preliminary agreement regarding the validity of the legal act of buying and selling the land, which is usually agreed upon verbally.
- The parties select and meet with a Land Deed Official (PPAT) in their jurisdiction based on the location of the land to draft the sale and purchase deed as an authentic deed. They submit complete documents or letters related to the land and the identities of the parties involved in the sale and purchase. They determine the agreed price and payment method, including, if necessary, receipts as proof of payment from the buyer to the seller. At this stage, the PPAT must exercise due care, particularly in checking the land documents and the identities of the parties, which will be included in the written form of the sale and purchase deed.
- The PPAT must fulfill tax obligations arising from the sale and purchase of the land, such as the Land and Building Acquisition Tax, which is paid by the buyer. Second, Final Income Tax (PPh) is paid by the seller on income from the sale of land/buildings, with a general rate of 2.5% of the selling price.
- Signing by the parties and delivery of the deed of sale and purchase. This occurs after the documents are declared complete. The Land Deed Official (PPAT) then provides a copy of the deed of sale and purchase to the buyer.
- Registration of the transfer of land rights at the national land office in the relevant jurisdiction to transfer the land to the buyer. This is crucial as a final step. Based on Article 40 paragraph (1) of PP 24/1997, the Land Deed Official (PPAT) is responsible for processing and submitting the deed of sale and purchase as the basis for the transfer of land rights, complete with supporting documents, no later than 7 (seven) working days from the date of signing the deed of sale and purchase.
- Issuance of a certificate of ownership as proof that the buyer is the legal owner.

Therefore, it can be concluded that, from a land law perspective, land sale receipts have limited but still relevant legal standing. Receipts cannot replace PPAT deeds as an administrative requirement for land registration, but they can be used as civil evidence to prove ownership of land rights, especially if supported by other evidence. The recognition of receipts within the land law framework emphasizes the importance of integrating formal law and social reality in creating substantial agrarian justice.

B. Legal Implications of Using Receipts in Land Purchases

The use of receipts as the basis for land sales and purchases has quite complex legal implications, both in the realm of civil law, land law, and civil procedural law in the event of a dispute. In practice, land sales evidenced solely by receipts constitute underhand transactions, which formally fail to comply with land law procedures, but still materially reflect

the will and agreement between the parties.

According to general civil law provisions, a sale and purchase is a valid agreement if it meets the requirements stipulated in Article 1320 of the Civil Code, namely, agreement, legal capacity, a specific object, and a lawful cause.²² In this case, the existence of a receipt can be considered written evidence of an agreement between the seller and buyer. However, its status as an underhand deed makes the receipt's evidentiary force relative and binding only on the parties who created it.

In practice, there are several reasons why people still use receipts in land sales and purchases, including:

- Lack of legal understanding and land literacy, which results in the public being unaware of the importance of authentic deeds in the transfer of rights;
- High costs for land transfers and tax payments, such as Land Tax and Final Income Tax (BPHTB) payments, which lead parties to avoid formal procedures;
- Personal trust between parties, which leads them to feel that receipts alone are sufficient as proof of transactions;
- Formal procedures are perceived as slow and complicated, especially in remote or rural areas;
- Tax evasion or land speculation by third parties, such as brokers or land agents^[23].

The legal implications of using receipts in land sales and purchases can be both direct and indirect. Directly, a buyer who only holds a receipt lacks a legal administrative basis to register the transfer of land rights with the land office. This is because Article 37 paragraph (1) of Government Regulation Number 24 of 1997 explicitly requires a PPAT deed as the basis for the transfer of rights.

Consequently, the buyer cannot transfer the title to the certificate, or, in the case of uncertified land, cannot register ownership of the land as the basis for a land title application. Indirectly, this creates the risk of overlapping claims, as the same land can be resold by the seller to a third party who formally registers it. This opens the door to ownership conflicts and protracted legal disputes.

According to Maria Farida Indrati, the unclear legal status resulting from underhand transactions risks reducing legal certainty and weakening protection for parties in good faith. In many cases, buyers who have paid in full and held the land for a long period still lose disputes due to the lack of official documents. This demonstrates that good intentions and physical possession alone are insufficient without administrative legitimacy.

Supreme Court jurisprudence No. 307 K/Pdt/1996 affirms that a land sale and purchase receipt binds only the parties who issued it and cannot be used as a basis for binding third parties. This means that if a third party subsequently formally and legally acquires rights to the land, the existence of the receipt cannot invalidate that third party's rights, unless it can be proven that there was an administrative defect or unlawful act in the transfer process.

Another implication is that receipt-based transactions have the potential to be exploited for fraud, ownership data manipulation, and inheritance disputes, especially if the seller has died and the heirs are unaware of or acknowledge the sale and purchase. This leaves the buyer only as the *de facto* owner, but not the *de jure* owner, of the land.

²² R. Wirjono Prodjodikoro, 1981, *Hukum Perdata Tentang Persetujuan-persetujuan Tertentu*, Sumur, Bandung, p. 44.

²³ Lili Rasjidi dan I.B. Wyasa Putra, 2004, *Pengantar Ilmu Hukum*, CV Mandar Maju, Bandung, p. 167.

Therefore, the use of a receipt as the sole basis for a land sale and purchase must be viewed as a form of agreement that is legally valid but administratively imperfect. Buyers must be aware that without official documents from the PPAT, their ownership will always be in legal uncertainty and at risk of being disputed by other parties.

As emphasized by Salim HS, for a land sale and purchase transaction to be legally binding, it must be conducted before an authorized official, namely a Land Deed Official (PPAT), in compliance with the formal requirements stipulated by law^[24]. This aligns with the objective of the Basic Agrarian Law (UUPA) to provide legal certainty and protection for land rights.

In the context of civil procedure, a buyer who only holds a receipt can still file a lawsuit for breach of contract or a lawsuit for land ownership, but will face a heavier burden of proof. The judge will assess the evidence based on the totality of the evidence presented, and not solely on the receipt. Therefore, the buyer needs to supplement their evidence with witnesses, proof of physical possession, a village certificate, and proof of PBB (land tax) payment.

From a juridical and sociological perspective, the formalistic approach to land law often clashes with the reality on the ground. As Huala Adolf stated, the legal system must be able to respond to community practices and provide space for social legitimacy built through transactions that have actually been agreed upon and implemented^[25]. However, strengthening community capacity in legal literacy remains a key prerequisite for preventing the negative impacts of informal receipt-based transactions.

Therefore, it can be concluded that the use of receipts in land sales and purchases carries a number of significant legal implications, both directly (impossible to transfer ownership, inability to register rights) and indirectly (prone to disputes, potential for loss). Therefore, to ensure legal protection and certainty regarding the land acquired, the sale and purchase must be conducted in accordance with land law through an authentic PPAT deed and registration at the land office.

C. The Power of Receipts in Land Purchases

Legal force can be interpreted as referring to the binding power and ability of a norm, agreement, document, or decision to give rise to valid legal consequences. In the context of the Use of Receipts in land sales and purchases, the legal force of receipts becomes an important focus regarding the extent of the legal force of receipts which will be divided into several types including, 1) the formal legal force of sales and purchase receipts, 2) the binding legal force of land sales and purchase receipts, 3) the legal force of proof of receipts^[26].

The use of a land sale and purchase receipt with an authentic deed is presented to the Land Deed Official based on the land law system, namely the Basic Agrarian Law in conjunction with Government Regulation No. 24 of 1997. This is then registered to obtain a land ownership certificate under Article 20 of the UUPA by the National Land Agency. A land ownership certificate has the strongest and most binding legal force. On the other hand, the use of a receipt in a land sale

and purchase without an authentic deed categorizes the receipt as an underhand deed.

In civil evidence law, a receipt is considered documentary evidence recognized in court. A land sale and purchase receipt demonstrates payment as part of the sale and purchase agreement. As long as its authenticity and validity are recognized, the court will accept the receipt as evidence that the plaintiff or defendant (whoever submits it) has engaged in the land transaction. The evidentiary force of this receipt is independent, meaning it is considered by the judge along with other evidence and is not automatically binding on the judge like an authentic deed.

The formal and material weight of a receipt is important. Formally, the receipt is checked to see whether it is signed by the relevant party (the seller) and whether there are witnesses. If the seller acknowledges the signature, then the contents of the receipt are deemed to have been properly agreed upon. Substantially, the receipt is examined to see whether it sufficiently explains the transaction. If it simply states "received X amount of money for the sale and purchase of land," the judge may require additional evidence to identify the land^[27]. This is where a receipt is often considered insufficient, because unlike a PPAT (land title deed) that details the land, receipts are generally minimal in description. Nevertheless, a receipt can serve as a starting point for evidence. With a receipt, the buyer has a starting point to assert their rights. They can add witness evidence (e.g., a village head familiar with the transaction) or proof of payment of land and building tax (PBB) on the land to demonstrate their de facto ownership. The receipt also confirms the fulfillment of the elements of agreement and payment in full in the sale and purchase, thus validating the basic contract. In civil court, if the seller denies the sale, the receipt immediately becomes crucial evidence to refute the seller's denial. A seller who signs the receipt will find it difficult to evade responsibility.

In cases without the presence of a third party, where the dispute is solely between the seller and the buyer (for example, a buyer suing the seller for non-delivery of land), a receipt serves a very strong function. The judge will likely rule in favor of the buyer as long as the validity of the receipt is confirmed, as the seller has clearly received the money. Therefore, the receipt's force as internal civil evidence (between the seller and the buyer) is quite strong in proving the sale and payment.

Receipts as Initial Evidence of a Legal Relationship In the context of disputes involving third parties (e.g., the seller's heirs or other buyers), the receipt becomes the initial evidence of a legal relationship between the first buyer and the seller^[28]. The term initial evidence means that the receipt itself may not be enough to rule in favor of the first buyer, but it is sufficient to convince the judge that a prior transaction existed. This is important because without a receipt, the first buyer has virtually no bargaining power in court against the third party.

As preliminary evidence, receipts can encourage judges to delve deeper into the details of when the transaction occurred, what was agreed upon, and the status of land ownership after

²⁴ Salim HS, 2010, *Perkembangan Hukum Perikatan dalam Teori dan Praktik di Indonesia*, Sinar Grafika, Jakarta, p. 130.

²⁵ Huala Adolf, "Kepastian dan Keadilan dalam Sistem Hukum Agraria", *Jurnal Hukum Ius Quia Iustum*, Vol. 21 No. 2 (2014): p. 181.

²⁶ Lilik Mulyadi, *Hukum Pembuktian dalam Praktik Peradilan Perdata*, Cet. 2, Sinar Grafika, Jakarta, p. 73.

²⁷ Subekti, 2014, *Aneka Perjanjian*, Cet. XI, Citra Aditya Bakti, Bandung, p. 112.

²⁸ F.X. Adji Samekto, "Kekuatan Hukum Kuitansi dalam Sengketa Tanah Berdasarkan Praktik Yudisial", *Jurnal Hukum Ius Quia Iustum*, Vol. 28 No. 2 (2021): p. 245.

the transaction. For example, if the first buyer can produce a receipt dated earlier than the second purchase agreement, chronologically, they have the prior right. The judge will then consider the principle of *prior tempore potior iure* (whoever comes first has the greater right) in assessing fairness, although formal certificates can certainly override this principle.

Receipts also indicate the existence of a civil legal relationship that may not yet be fully resolved. However, it's important to remember that, as preliminary evidence, receipts need to be accompanied by supporting evidence to achieve convincing force. The Receipt's Consistency with Other Evidence (Control, Witnesses, etc.) The evidentiary strength of a receipt is largely determined by its consistency with other evidence. In civil procedural law, the principle that evidence must support each other to form a conviction is recognized. A single receipt may be considered preliminary evidence, but if supported by other, consistent evidence, its value increases. First, physical possession of the land by the buyer, accompanied by a receipt, is very strong supporting evidence. If the buyer has continuously occupied or cultivated the land since the transaction, this indicates a real transfer of ownership. If the buyer can show proof of having lived on the land (for example, a house on the land, PBB payments in their name, or witnesses from neighbors who witnessed them cultivating the land), then the receipt provides factual confirmation. In disputes, the party with physical possession usually receives greater sympathy because they are considered to have actually utilized the disputed object.

Second, testimony from village officials or other witnesses who witnessed the underhand sale is crucial. For example, the village head who signed the receipt or at least had knowledge of the transaction can provide written or verbal testimony that the sale actually took place. This witness confirms that the receipt was not a one-sided fabrication of the buyer. The court will consider such testimony as verification of the receipt.

Third, proof of payment of taxes or fees related to the land. If after the purchase, the buyer pays the annual land and building tax (PBB), a PBB receipt in the buyer's name or proof of payment for the tax object can be submitted. Although the Land and Building Tax (PBB) is not proof of ownership, it does indicate who is the actual owner. A match between the sales receipt and the PBB payment receipt, for example, further strengthens the buyer's position.

Fourth, other documents may be available: sometimes, after a private sale, village officials issue a land certificate or even a village deliberation deed. If such documents exist and their contents align with the receipt (recognizing the buyer as the new owner), their evidentiary value is very helpful.

Essentially, the more evidence supporting the receipt, the more likely the judge will give weight to the private transaction. This is especially true if the opposing party cannot provide such strong evidence (for example, the opposing party only has a certificate but never physically possessed the land). Under ideal circumstances, a buyer with a receipt who owns the land, has witnesses, pays taxes, and has village documents can have a chance of winning a dispute even if the opposing party has a certificate, especially if the certificate was obtained through irregularities.

However, if other evidence is lacking, the receipt alone is difficult to rely on. For example, if the buyer never occupied the land, or no one knew about the transaction other than the buyer and the seller, the court would tend to doubt the validity of the receipt. Therefore, legal practitioners often recommend

that any underhand transaction be immediately followed by concrete actions: taking possession of the land, installing ownership signs, involving local authorities, and gathering other supporting evidence, to strengthen the receipt's legal standing in the future.

Jurisprudence on the Validity of Receipts: Several decisions by high courts and the Supreme Court can be categorized as jurisprudence regarding the validity of land sale receipts. This jurisprudence provides guidance on how such disputes should be resolved, although there is no established jurisprudence (*vaste jurisprudentie*) explicitly governing the fate of buyers with receipts.

One important ruling frequently cited is Supreme Court Decision No. 267 K/Pdt/1999 concerning the protection of land buyers in good faith. In this case, the Supreme Court tended to protect buyers in good faith despite flaws in the transaction. While not specifically addressing receipts, the spirit of this ruling is relevant, as the highest court recognized the concept of protecting buyers in good faith. The Supreme Court stated that buyers who have acted in good faith and fulfilled their obligations deserve legal protection, especially if they have taken possession of the object of the sale.

Furthermore, Supreme Court Decision No. 1040 PK/Pdt/2023, already discussed, set a recent precedent. This PK decision emphasized that without complete formalities, buyers with receipts are not given priority when dealing with other parties with official administrative evidence. Interestingly, however, in its *obiter dictum* (objective dictum) of the decision, the Supreme Court acknowledged that underhand sales practices are still prevalent due to cost and procedural constraints, necessitating policy improvements. This demonstrates the Supreme Court's awareness of the social problems underlying receipt cases. Other jurisprudence, as implied in Supreme Court Circular Letter No. 4/2016 and several Supreme Court decisions from the 1980s and 1990s (e.g., Supreme Court 816 K/Sip/1973 in the literature), states that private deeds can be admitted as evidence as long as they are supported by possession and other supporting evidence. Although the Supreme Court Circular Letter is not jurisprudence, the direction of judicial policy appears to be to provide justice for informal but real transactions.

By examining these various decisions, it can be concluded that the legal validity of land sale receipts is limited, but not insignificant. A receipt does not automatically grant a buyer victory in an ownership dispute, but its presence is not simply ignored by judges. The court will consider the context, good faith, and facts on the ground. Current trends, while still prioritizing administrative order, also consider aspects of substantive justice, for example, by awarding appropriate compensation to the first buyer if the land falls into the hands of a second buyer or annulling the actions of a fraudulent party.

On the other hand, the Receipt has binding legal force for the Parties who bind themselves to each other, in general this often occurs in the use of Land Sale and Purchase Receipts in the context of civil law and customary law. Receipts can have binding legal force if the use of receipts in land sales and purchases is in accordance with the provisions of Article 1457 of the Civil Code and has fulfilled the formal and material requirements based on the provisions of Article 1320 of the Civil Code, then the receipt is written evidence of a land sale and purchase agreement that applies as a law for the parties who bind themselves to each other as stipulated in

Article 1338 of the Civil Code. This also applies to the use of land sale and purchase receipts in customary law, where in the implementation of the use of receipts fulfills the clear element which means there is an agreement between the seller and the buyer accompanied by the object of land being traded witnessed by the local customary head or village head. Real means the transfer of land as an object of sale and purchase and cash which means there is payment for the land immediately.

Conclusion

The Legal Strength of Land Sale Receipts as the Basis for Land Control, Land sale receipts are legally recognized as proof of the sale and purchase agreement between the seller and the buyer, but their legal strength is limited to the relationship between the parties (seller-buyer) only. Civilly, a receipt proves that an agreement and settlement have occurred, thus serving as the basis for the buyer's right to demand the transfer of land. However, administratively in land matters, a receipt is not recognized as evidence of a transfer of rights that can be registered. The implication is that a receipt does not bind third parties and does not guarantee legal certainty of ownership in the eyes of others or the state. In the event of a dispute, a receipt only serves as initial evidence that must be supported by other evidence (physical possession, witnesses, etc.) to be recognized by a judge. The juridical strength of a receipt is weaker compared to an authentic deed: this private agreement is vulnerable to being annulled if it contradicts formal evidence such as a certificate. Thus, as a basis of possession, a receipt provides informal and civil legitimacy, but does not offer full legal certainty without further formal steps.

Suggestion

To strengthen the analysis in the discussion regarding the legal strength of receipts in land sales, it is necessary to emphasize that receipts can have significant evidentiary value if they meet the elements of a valid agreement according to the Civil Code, namely agreement, capacity, a clear object, and a lawful cause. Although it is classified as a private document, a receipt remains valid as evidence in civil cases if its authenticity is not disputed by the signing party. It is important to emphasize that the strength of a receipt as evidence does not only depend on its formal form but also on the support of other evidence such as physical possession of the land, witness testimony, and acknowledgment from the relevant parties. The jurisprudence of the Supreme Court has repeatedly stated that a land sale receipt, proven by possession and good faith, can be recognized as a basis for legitimate possession and receive legal protection. Thus, the substance of the receipt document, if supported by actual field facts, can serve as the basis for a lawsuit or defense in land disputes, although not as strong as an authentic deed. This shows that the legal strength of a receipt in land transactions needs to be viewed in the context of a combination between written evidence and factual conditions on the ground. It is advised not to stop at informal sales transactions based solely on receipts. The community must promptly follow up by creating an authentic deed through a PPAT and registering the land transfer at the local land office. This step is important to ensure the legal validity of the purchased land and to prevent potential disputes in the future. If, for one reason or another, the PPAT deed cannot be made (for example, the certificate is not yet available), the buyer

should still document the transaction as thoroughly as possible (with a village head's certificate, tax evidence, etc.) and maintain control over the land.

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