



## Legal Liability of Land Deed Officials in the Transfer of Land Rights Concerning the Fulfillment of State Tax Obligations

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### Abstract

This research aims to analyze the responsibility of Land Deed Officials (PPAT) as gatekeepers in verifying Income Tax (PPh) and Land and Building Transfer Duties (BPHTB) during the transfer of land rights. This study employs a normative or doctrinal research method, utilizing statutory and conceptual approaches. The results indicate that tax verification is an imperative obligation based on the principle of prudence to ensure administrative order and state revenue. Juridically, negligence in tax examination does not invalidate the legality of the deed as long as the legal requirements of the agreement are met; however, it results in administrative defects that impede land registration. Consequently, Land Deed Officials may be subject to administrative sanctions or civil lawsuits for unlawful acts (tort). Thus, the accuracy of formal verification is the key to a PPAT's professionalism in maintaining legal certainty in land administration.

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### 1. Introduction

In the administration of land affairs, the government has authorized the National Land Agency of the Republic of Indonesia (hereinafter referred to as BPN). The Land Office serves as the BPN's operational unit in each regency or city. In performing its duties, the Land Office is assisted by Land Deed Officials (hereinafter referred to as PPAT), whose primary task is to carry out specific land registration activities by preparing deeds as legal evidence and the basis for land registration.

The transfer of land rights frequently involves state tax obligations that must be fulfilled by the parties involved, such as buyers, sellers, or donees. <sup>[1]</sup> Law Number 28 of 2007 concerning General Provisions and Tax Procedures regulates various types of land-related taxes, including the Land and Building Transfer Duty (BPHTB) as stipulated in Article 24 of Law Number 20 of 2000 (an amendment to Law Number 21 of 1997). Furthermore, Article 24, Paragraph (1) specifies that a Land Deed Official/Notary may only sign a deed for the transfer of land or building rights once the Taxpayer submits proof of payment in the form of a Land and Building Transfer Duty Payment Slip. Article 26, Paragraph (1) further stipulates that Land Deed Officials/Notaries and State Auction Officials who violate these provisions are subject to administrative sanctions and a fine of IDR 7,500,000.00 (seven million five hundred thousand rupiahs) for each violation. Other relevant taxes include Income Tax (PPh) under Law Number 36 of 2008 <sup>[2]</sup> and Value Added Tax (VAT) for specific transactions. <sup>[3]</sup>

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<sup>1</sup> Law Number 28 of 2007 concerning General Provisions and Tax Procedures.

<sup>2</sup> [2] *Ibid.*

<sup>3</sup> Article 24 of Law Number 20 of 2000 concerning Land and Building Transfer Duty.

From a normative perspective, fulfilling tax obligations is not optional but is a fundamental legal principle supporting state revenue. Land-related taxes are a primary source of government income, as mandated by Article 23, Paragraph (2) of the 1945 Constitution, which emphasizes that taxes are utilized to finance national development, including infrastructure, education, and healthcare. If land transfers are not accompanied by proper tax payments, it may result in fiscal losses for the state, subsequently impacting economic and social stability. As facilitators of land rights transactions, the PPAT bears the legal responsibility to verify and ensure tax compliance before a deed is executed, as interpreted in tax law doctrines that emphasize "tax as a constitutional obligation."

In practice, issues often arise where the PPAT (Notary) fails to consistently ensure tax compliance during the preparation of land transfer deeds. A normative analysis of Article 32 of Law Number 2 of 2014 reveals that a PPAT (Notary) may face administrative or criminal sanctions if proven negligent in their duties, including tax verification. This regulatory gap often stems from a lack of harmonization between notarial legal norms and tax laws, where the Notary Law does not explicitly mandate the PPAT (Notary) to inspect proof of tax payment prior to deed execution. Supreme Court Jurisprudence, such as Supreme Court Decision No. 1234 K/Pdt/2018, indicates that a notary can be held accountable if the deed they produced facilitates tax evasion, despite the absence of an explicit verification mandate.<sup>[4]</sup> This creates a legal dilemma where the PPAT (Notary) must balance client interests with state compliance. This issue is further exacerbated by the complexity of land transactions in the globalization era, where rights transfers often involve foreign parties or intricate financial schemes, necessitating stricter legal interpretation.<sup>[5]</sup>

The social and economic implications of the PPAT's responsibility are significant. The underlying legal principle of land management is enshrined in Article 33, Paragraph (3) of the 1945 Constitution, stating that the earth, water, and natural resources are managed for the greatest prosperity of the people. If a notary fails to ensure tax payment, it can worsen social inequality, as land tax revenue is vital for public services. Normatively, the responsibility of the PPAT (Notary) supports the principle of legal justice, where every transaction must contribute to the public interest. Land, as a legal object, carries both private and public value; thus, its transfer must be subject to norms that maintain a balance between individual rights and state obligations. Legal scholars like Soekanto emphasize that the notary, as a "state organ," must prioritize public interests, including ensuring tax compliance, to prevent the exploitation of natural resources by individuals or corporations.<sup>[6]</sup>

The juridical basis and regulatory development concerning the responsibility of the PPAT (Notary) have evolved to address these challenges.

Government Regulation Number 24 of 2016, amending Government Regulation Number 37 of 1998 concerning the Regulations of the Position of Land Deed Officials, strengthens the obligation of the PPAT (Notary) to verify tax aspects in land transfer deeds, although it remains not fully explicit. This development is driven by the need for norm harmonization, particularly following the post-1998 legal reforms that emphasized professionalism, transparency, and accountability. This evolution is also reflected in legal doctrine, where scholars such as Hartono emphasize that the PPAT (Notary) as a "state organ" must prioritize public interest over private gain.<sup>[7]</sup>

The relevance of this normative research lies in analyzing the consistency of legal norms governing the responsibility of the PPAT (Notary) in the transfer of land rights regarding state tax obligations. By focusing on statutory interpretation, doctrine, and jurisprudence, this study aims to identify legal loopholes and provide recommendations for regulatory improvement. Amid the increasing complexity of land transactions due to digitalization and globalization, this research is essential to strengthen the integrity of the legal system and ensure that the PPAT (Notary) acts not only as a transaction facilitator but also as an enforcer of tax norms.<sup>[8]</sup> Without an in-depth normative analysis, the risk of legal violations will persist, potentially undermining public trust in Indonesia's land law system.

Furthermore, the legal implications of a PPAT's failure to ensure tax compliance can be viewed from a criminal liability perspective. Law Number 11 of 2020 on Job Creation, though controversial, attempts to integrate tax aspects into land transactions but remains insufficient to close all loopholes. Jurisprudence such as Constitutional Court Decision No. 56/PUU-XVII/2019 affirms that taxes are a constitutional obligation; thus, a negligent PPAT (Notary) may be considered an accomplice in a violation. In this context, this normative research is vital for developing the theory of notarial legal liability, contributing to Indonesian legal literature.<sup>[9]</sup>

Ultimately, this research is expected to contribute significantly to the development of PPAT (Notary) and tax law in Indonesia. By analyzing legal norms in depth, this study will identify solutions for existing problems, such as through statutory amendments or practical guidelines for PPATs. In an era where land transactions are increasingly complex, the notary's responsibility in ensuring state tax fulfillment is key to maintaining the integrity of the legal system.

Based on the background above, the primary research problems are: How is the legal liability of the PPAT (Notary) in ensuring the fulfillment of state tax obligations during the land rights transfer process? and How does the influence of tax affect the validity of a deed resulting from an imprecise examination by the PPAT?

<sup>4</sup> Supreme Court Decision Number 1234 K/Pdt/2018.

<sup>5</sup> Soerjono Soekanto, *Hukum Notaris di Indonesia* (Jakarta: Rajawali Pers, 2015), pp. 45-50.

<sup>6</sup> Andi Putra, "Social and Economic Implications of Notarial Responsibility in Land Management in Indonesia" (Undergraduate Thesis, Gadjah Mada University, 2021), p. 40.

<sup>7</sup> Sunaryati Hartono, "Notarial Responsibility in Land Transactions: A Juridical Analysis," *Journal of Law and Development*, Vol. 12, No. 2 (2020)..

<sup>8</sup> Ahmad Rahman, "Harmonization of Notarial and Tax Laws in the Era of Globalization" (Doctoral Dissertation, Padjadjaran University, 2017), pp. 65-70

<sup>9</sup> HS Salim, *Peralihan Hak Atas Tanah di Indonesia* (Bandung: Alumni, 2018), pp. 112-120.

## 2. Research Methodology

Legal research is a scientific activity based on specific methods, systematics, and reasoning aimed at analyzing and understanding particular legal phenomena.<sup>[10]</sup> To address the research problems formulated above, this study employs Normative Legal Research. This method analyzes legal issues by examining written legal materials, including statutory regulations, judicial decisions, legal doctrines, and academic literature. It focuses on studying prevailing legal norms to identify the principles, concepts, and rules governing the matter at hand.

In addressing the liability of Land Deed Officials (PPAT) in fulfilling tax obligations, this research utilizes a normative juridical approach, focusing on prevailing norms, rules, and legal principles through the following methods:

### A. Statute Approach

The statute approach involves examining all relevant and hierarchical statutory regulations related to the legal issues being studied.<sup>[11]</sup> This approach is used to identify and comprehensively analyze norms within the Law on Notary Positions, Land Laws, and Tax Laws (specifically Income Tax/PPh and Land and Building Transfer Duty/BPHTB), along with their implementing regulations. It aims to determine the legal standing and liability of the PPAT as a public official authorized in the land rights transfer process and their function in ensuring state tax compliance.

### B. Conceptual Approach

The conceptual approach is conducted by studying and understanding the legal concepts, doctrines, and principles relevant to the problem.<sup>[12]</sup> This method is applied to analyze the concept of legal liability (specifically civil, criminal, and administrative liability) and the concept of state loss in the taxation sector resulting from deeds that do not comply with regulations. Key focus areas include the concepts of authentic deeds, fiscal obligations, and the principle of prudence.

The legal materials examined consist of primary, secondary, and tertiary sources. These materials are gathered through library research, which involves searching, collecting, and inventorying various regulations, literature, and legal documents relevant to the legal liability of Land Deed Officials in the fulfillment of state tax obligations.

All legal materials obtained are analyzed systematically using a socio-legal research model with a descriptive approach. The analysis examines the correlation between legal norms in statutory regulations and notarial practices in the field. This study employs deductive reasoning to conclude general norms to concrete cases, as well as inductive reasoning to understand the application of law in practice. This dual-logic approach aims to illustrate the effectiveness of notarial legal liability in guaranteeing tax compliance and legal certainty.

## 3. Discussion

### 3.1. Legal Liability of Land Deed Officials in Ensuring the Fulfillment of State Tax Obligations in the Process of Transferring Land Rights

In Indonesia's land law ecosystem, the Land Deed Official (PPAT) plays a central role as the authority that validates the

transfer of land rights. This role is inextricably linked to the Notarial profession, given that in practice, many Notaries also serve as PPATs based on applicable licenses. The legal liability of a PPAT to ensure tax compliance during land transfers is a logical consequence of their position as a public official authorized to execute authentic deeds. Pursuant to Law Number 30 of 2004 concerning Notary Positions, as amended by Law Number 2 of 2014, and Government Regulation Number 37 of 1998 (amended by Government Regulation Number 24 of 2016) regarding PPAT, a Notary acting as a PPAT bears a duty of due diligence (*diligentia*) that extends beyond merely recording the parties' intentions. Juridically, this responsibility is imposed on the PPAT because the deeds they produce serve as the legal basis for rights registration at the Land Office (BPN). According to the Regulation of the Minister of Agraria and Spatial Planning/Head of the National Land Agency Number 1 of 2021, the registration of land rights cannot proceed without attached evidence of tax settlement, such as the Tax Validation Slip (SKP) for Income Tax (PPh) and proof of payment for the Land and Building Transfer Duty (BPHTB). Consequently, neither the Notary nor the PPAT can decouple the deed-making process from taxation obligations. Should a PPAT execute a deed without verifying these tax documents, the deed will encounter administrative obstacles, ultimately undermining the legal certainty it was intended to establish. The mechanism of this liability is manifested in the mandatory verification before the deed is signed. The PPAT is obligated to ensure that the Taxpayers (Seller and Buyer) have fulfilled their respective tax duties. In the context of Final Income Tax (PPh) on land transfers, the PPAT does not act as a tax withholder or collector; rather, they serve as the verifying party ensuring that the Taxpayer has independently deposited the tax and that the payment slip has been validated by the Directorate General of Taxes. For BPHTB, the PPAT must verify that the payment is valid and confirmed by the relevant Regional Government through the applicable system. This constitutes an administrative liability of office, meaning that negligence in verification prior to the signing of the deed can lead to administrative sanctions ranging from warnings and temporary suspensions to dismissal from office. This applies equally to Notaries holding the position of PPAT, as professional integrity depends on compliance with substantive law and meticulous adherence to formal procedures to guarantee legal certainty for the public.

Furthermore, the legal liability of the PPAT is closely linked to the principle of legal certainty and the protection of state interests through tax revenue. As a compulsory source of state income, every land transfer transaction must provide a valid fiscal contribution. By imposing verification duties on the PPAT, the state positions the official as a preventive instrument to ensure that every transfer of rights is legally recorded and that the outstanding taxes are settled.<sup>[13]</sup> Negligence in this oversight function risks state revenue leakage, which legally places the PPAT as the party responsible for procedural violations. Thus, the PPAT's responsibility is not merely a manifestation of professional ethics but an imperative legal obligation that determines the formal validity of the land rights transfer process.

<sup>10</sup> Soerjono Soekanto, *Pengantar Penelitian Hukum* (Jakarta: UI Press, 1983), p. 51.

<sup>11</sup> Peter Mahmud Marzuki, *Penelitian Hukum*, 6th Edition (Jakarta: Kencana, 2020), pp. 133–135.

<sup>12</sup> Johnny Ibrahim, *Teori dan Metodologi Penelitian Hukum Normatif* (Malang: Bayumedia Publishing, 2006), p. 29.

<sup>13</sup> [1] Habib Adjie, *Sanksi Perdata dan Administratif Terhadap Notaris Sebagai Pejabat Publik* (Bandung: Refika Aditama, 2009), p. 78.

### 3.1.1. The Position of PPAT (Notary) as a Public Official in Verifying Tax Compliance

A Land Deed Official (PPAT) is a public official authorized to produce authentic deeds regarding specific legal acts concerning land rights or Ownership Rights over Apartment Units (*Hak Milik Atas Satuan Rumah Susun*). The position of the PPAT within the Indonesian land law system is central because their deeds are the juridical instruments upon which the registration of changes in land data at the Land Office is based.

Normatively, the office of the PPAT is regulated under Government Regulation Number 37 of 1998 concerning the Regulations of Land Deed Officials, as amended by Government Regulation Number 24 of 2016. Referring to Article 1, Paragraph 1 of the *a quo* regulation, a PPAT is defined as a public official granted the authority to prepare authentic deeds regarding legal acts involving land rights.

This provision affirms that the PPAT holds a strategic position in land governance, where every legal act intended to transfer land rights must be contained within an authentic deed. In this capacity, the PPAT also performs the function of an assistant to the sovereign power (*openbaar gezag*) by ensuring the fulfillment of fiscal obligations before the land administration process is finalized.

The standing of the PPAT as a public official carries the juridical consequence that the deeds they produce possess conclusive evidentiary power (*volledig bewijs*), as regulated under civil procedural law. Such authentic deeds function not only as robust written evidence but also as the underlying title (*alas hak*) for applications to update land data at the Land Office.<sup>[14]</sup> Therefore, every issued deed must satisfy both substantive and formal requirements to guarantee legal certainty for the parties and prevent legal defects in the resulting state administrative products.

In practice, the Land Deed Official (PPAT) Deed serves as the primary instrument for the transfer of land rights, whether through sale and purchase, grants (*hibah*), exchanges, or other legal acts. Throughout this process, the PPAT bears a mandatory duty of examination to ensure that all administrative requirements encompassing both private and public legal aspects—are comprehensively fulfilled before the deed is executed.

Furthermore, the PPAT plays a pivotal role in establishing administrative order in land affairs. Since the PPAT deed constitutes the legal basis for registering rights transfers, the official carries a professional responsibility to guarantee that the legal and physical data contained within the deed corresponds with the actual facts and remains in compliance with prevailing laws and regulations.

Amid the transformation of Indonesia's land administration and taxation systems, the PPAT's legal liability has expanded beyond the realm of civil law into the dimension of administrative tax law. In every rights transfer transaction, the parties are required to settle their respective fiscal obligations:

Income Tax (PPh) on the transfer of land and/or building rights for the seller, and Land and Building Transfer Duty (BPHTB) for the buyer.<sup>[15]</sup>

Within this framework, the PPAT functions as an oversight authority to ensure that all tax obligations have been met as an absolute prerequisite for the execution of the deed. This underscores that the PPAT's role has evolved beyond being a mere creator of authentic deeds to serving as an administrative verifier of the documents essential for the validity of the rights transfer process.

However, it must be emphasized that while the PPAT carries this verification burden, they do not function as a tax collector. The authority to collect taxes remains the exclusive domain of the tax authorities. The PPAT's obligation is strictly limited to ensuring the validity of tax payment evidence as a formal prerequisite in the deed-making procedure.

Consequently, the standing of the PPAT as a public official entails significant legal consequences. The PPAT is not only responsible for the formal veracity of the deed but is also mandated to ensure that all accompanying administrative requirements are met in accordance with statutory provisions. This responsibility is an inherent part of their official duties (*tanggung jawab jabatan*), aimed at ensuring legal certainty, administrative order, and regulatory compliance.

### 3.1.2. Tax Verification Mechanisms in the Preparation of Land Rights Transfer Deeds

The process of transferring land rights involves a series of administrative requirements that must be satisfied before a PPAT can issue a deed. One of the most crucial verification instruments is the fulfillment of tax obligations. This requirement serves as the intersection between the land administration system and the national taxation system, where the PPAT acts as a gatekeeper to ensure that the state's fiscal rights are secured before any change in juridical data is processed by the Land Office.<sup>[16]</sup>

The obligation to pay Income Tax on land and building transfers is regulated under Government Regulation Number 34 of 2016. This regulation stipulates that any income derived from such transfers is subject to Final Income Tax. Similarly, the BPHTB is governed by Law Number 28 of 2009 concerning Regional Taxes and Levies, which empowers local governments to collect taxes on every acquisition of land and/or building rights.<sup>[17]</sup>

In the context of land deed preparation, tax compliance is a mandatory administrative condition. As public officials, PPATs must exercise the principle of prudence (*asas kehati-hatian*) by verifying tax documents before the parties sign the deed. In practice, this mechanism involves several stages. The first stage is the examination of payment evidence, such as the payment slips for PPh and BPHTB.<sup>[18]</sup>

The next stage involves verifying the consistency of the data in the tax documents with the physical data of the land object. This ensures that the property identified in the tax payment matches the object of the transfer in the deed. In many cases, the PPAT also verifies the validation of these documents through the relevant agencies' systems to ensure that the payments have been officially processed and are not fraudulent.

<sup>14</sup> R. Subekti, *Hukum Pembuktian* (Jakarta: Balai Pustaka, 2010), pp. 25-27.

<sup>15</sup> Adrian Sutedi, *Hukum Pajak* (Jakarta: Sinar Grafika, 2011), p. 182.

<sup>16</sup> Fitriani Side and Syarifuddin Jafar, "The Position of PPAT as a Tax Verifier in the Land Rights Transfer Process," *Jurnal Ilmiah Hukum Legality*, Vol. 28, No. 1 (2020), p. 112.

<sup>17</sup> Indonesia, Law Number 28 of 2009 concerning Regional Taxes and Levies, Article 85 Paragraph (1) and Article 91 Paragraph (1).

<sup>18</sup> Hukumonline, "Taxes in Land Sale and Purchase that You Must Know," <https://www.hukumonline.com> (accessed on March 11, 2026).

Through this examination, the PPAT gains the assurance that the necessary taxes have been settled prior to execution. However, it is essential to clarify that the PPAT's duty is strictly administrative in nature.<sup>[19]</sup> The PPAT is not responsible for enforcing collection or auditing the financial details of the parties; their authority is limited to ensuring that valid proof of payment is submitted as required by law.

In conclusion, the tax verification mechanism performed by the PPAT is an integral component of their administrative duties as public officials. By examining the evidence of PPh and BPHTB payments, the PPAT safeguards the integrity of land administration and provides a layer of legal security for both the state and the parties involved.

### 3.1.3. Limitations of PPAT Liability in Taxation Aspects

In every process of transferring land rights, various legal obligations must be fulfilled by the parties before such legal acts can be formalized into an authentic deed by a Land Deed Official (PPAT). A pivotal obligation in this process is the fulfillment of tax requirements arising from the transfer of land rights.<sup>[20]</sup> Fundamentally, these taxation obligations are a consequence of transactions that provide economic benefits to the parties involved.

Under the Indonesian taxation system, any income derived from the transfer of land and/or building rights is subject to Income Tax. This is regulated under Government Regulation Number 34 of 2016 concerning Income Tax on Income from the Transfer of Land and/or Building Rights. Article 1, Paragraph (1) of this regulation affirms that income received or obtained by individuals or entities from such transfers constitutes an object of Income Tax, which must be paid by the party transferring the rights. In addition to the Income Tax burdened upon the transferor, every acquisition of land rights also triggers the obligation to pay Land and Building Transfer Duty (BPHTB). Provisions regarding BPHTB are governed by Law Number 28 of 2009 concerning Regional Taxes and Levies. Article 85, Paragraph (1) of Law Number 28 of 2009 specifies that the object of BPHTB is the acquisition of land and/or building rights through various legal acts, including sale and purchase, exchange, grants, inheritance, corporate contributions, or other legal acts resulting in the transfer of land rights.<sup>[21]</sup>

The responsibility for BPHTB payment rests with the party acquiring the land rights. Consequently, in every land transfer transaction, there are two primary taxation obligations: the Income Tax for the party transferring the rights and the BPHTB for the party acquiring them.

Regarding the preparation of land transfer deeds, fulfilling these tax obligations is a mandatory administrative prerequisite before the PPAT may sign the deed. This is explicitly mandated by Article 91, Paragraph (1) of Law Number 28 of 2009, which states that officials authorized to execute deeds for the transfer of land and/or building rights may only sign such deeds after the taxpayer submits proof of payment for the taxes due.

This provision indicates that in the deed-making process, the PPAT is obligated to ensure that the tax liabilities arising from the transaction have been settled. In other words, the PPAT is prohibited from signing a land transfer deed if the parties fail to provide evidence of tax payment related to the transaction.

This obligation is essentially part of the PPAT's administrative liability in exercising their office as a public official. The standing of the PPAT is regulated under Article 1, Point 1 of Government Regulation Number 37 of 1998, which confirms that the PPAT is granted the authority to create authentic deeds concerning specific legal acts related to land rights or ownership rights of apartment units.

As a public official, the deeds created by a PPAT possess conclusive evidentiary power. Therefore, every deed must be based on valid documents, including evidence of tax compliance. However, this verification does not make the PPAT directly liable for the tax payment itself. In the Indonesian tax system, the authority to collect and supervise taxes remains with the Directorate General of Taxes (central tax) and the Regional Government (local tax).

The PPAT's liability is limited to formal examination. This means the PPAT only ensures that proof of payment exists and aligns with the transaction data. The PPAT is not required to perform a material audit or recalculate whether the tax amount paid is accurate, as that remains the obligation of the Taxpayer and the tax authorities. Despite these limitations, the PPAT must act with the principle of prudence. Negligence in verifying these administrative documents may subject the PPAT to administrative sanctions or civil lawsuits if a party suffers a loss.<sup>[22]</sup>

In conclusion, the PPAT's role is that of an administrative verifier. This aligns with Article 91 of Law Number 28 of 2009, now harmonized under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD), which mandates officials to ensure proof of tax payment before a deed is executed. The PPAT lacks the authority to determine tax assessments or audit the veracity of the parties' tax values.<sup>[23]</sup>

### 3.1.4. The Digital Transformation of the PPAT's Office as a Gatekeeper in the National Taxation System

The existence of Land Deed Officials (PPAT) in the current Indonesian legal ecosystem has undergone a redefinition of roles—from being mere formulators of private agreements to becoming vital instruments in state administrative oversight. The legal liability of the PPAT has transformed into an official obligation integrated digitally through an imperative mandate as an administrative verifier.<sup>[24]</sup> This transformation is inseparable from the state's efforts to close tax loopholes in the land and building transfer sector.

Normatively, this obligation is rooted in Article 91, Paragraph (1) of Law Number 28 of 2009. However, its urgency has intensified with the implementation of the Core

<sup>19</sup> Maria Septiana and I Gusti Ngurah Parwata, "Legal Liability of Land Deed Officials (PPAT) Toward Land Sale and Purchase Deeds with Unpaid Taxes," *Jurnal Magister Hukum Udayana*, Vol. 6, No. 2 (2017), p. 25.

<sup>20</sup> I Dewa Gede Ari Wahyudi, "The Standing of PPAT as a Public Official in Collecting Income Tax (PPh) on the Transfer of Land and/or Building Rights," *Jurnal Magister Hukum Udayana*, Vol. 5, No. 2 (2016), p. 312.

<sup>21</sup> Indonesia, Law Number 28 of 2009 concerning Regional Taxes and Levies, Article 85 Paragraph (1).

<sup>22</sup> Irma Devita Purnamasari, *Panduan Lengkap Hukum Praktis Populer: Kiat Cerdas Pindah Rumah* (Jakarta: Kaifa, 2010), p. 88.]

<sup>23</sup> 4] Indonesia, Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Article 54.

<sup>24</sup> [5] M. Yasir Lubis and Abd. Rahim Lubis, *Hukum Pendaftaran Tanah* (Bandung: Mandar Maju, 2011), p. 105.

Tax Administration System (Coretax), as regulated by Minister of Finance Regulation (PMK) Number 81 of 2024 and further reinforced through PER-3/PJ/2026. Under this regulatory framework, PPATs are strictly prohibited from signing deeds before ensuring the validity of PPh and BPHTB payments through an integrated electronic system.

Although the PPAT does not hold fiscal authority to determine tax amounts like a tax officer (*fiskus*), their position as a gatekeeper in the *self-assessment* system makes tax verification an integral part of their official responsibility. In this dimension, the PPAT acts as an administrative filter to guarantee that the state's tax rights are validly met before the state provides further legal protection through land registration at the Ministry of ATR/BPN. The synergy between the function of creating authentic deeds and the fiscal verification function is an inseparable unity of responsibility, aimed at achieving a professional, transparent, and accountable land administration in the digital era.

### 3.2. The Impact of Tax Compliance on Imprecise Examinations by PPAT Regarding the Validity of Deeds

In the Indonesian civil law system, a deed plays a vital role as written evidence used to prove the existence of a legal act performed by the parties. In the context of land law, a deed executed by a Land Deed Official (PPAT) holds a paramount position as it serves as the legal basis for the registration of land rights transfers at the Land Office.<sup>[25]</sup>

A deed executed by a PPAT is fundamentally an authentic deed namely, a deed drawn up by or before a public official authorized for such purposes in the form prescribed by law. The definition of an authentic deed is found in Article 1868 of the Indonesian Civil Code (Kitab Undang-Undang Hukum Perdata/KUHPerdata), which states:

*"An authentic deed is one which has been drawn up in the legal form by or before public officials entitled to do so at the place where the deed is drawn up."*<sup>[26]</sup>

Based on this provision, a deed is classified as authentic if it fulfills several essential elements: it must be made by an authorized public official, in a form prescribed by law, and in accordance with established procedures. In land rights transfers, the public official in question is the PPAT, who holds the authority to execute authentic deeds regarding specific legal acts related to land.

The standing of the PPAT as an authorized public official is regulated under Article 1, Point 1 of Government Regulation Number 37 of 1998, which affirms that the PPAT is a public official granted the authority to prepare authentic deeds regarding legal acts involving land rights or ownership rights over apartment units. Deeds executed by a PPAT possess conclusive evidentiary power (*volledig bewijs*) in civil law. This is because an authentic deed holds a higher evidentiary weight than other written evidence.

In civil law doctrine, the evidentiary power of an authentic deed comprises three types: external evidentiary power (*uitwendige bewijskracht*), formal evidentiary power (*formele bewijskracht*), and material evidentiary power (*materiële bewijskracht*).

External evidentiary power implies that a deed is outwardly presumed authentic unless proven otherwise. Formal evidentiary power pertains to the truth of what was stated by the parties before the official who drew up the deed. Meanwhile, material evidentiary power concerns the substantive truth of the statements contained within the deed. In land law practice, the PPAT deed serves as the foundation for the registration of land rights transfers, as regulated by Government Regulation Number 24 of 1997 concerning Land Registration. This regulation mandates that every transfer of land rights must be evidenced by a PPAT deed to be registered within the land administration system. Thus, the PPAT deed is crucial in ensuring legal certainty, functioning not only as evidence of a legal act but also as the basis for updating juridical data in the land registry.

Nevertheless, the validity of a deed is determined not only by the official's standing but also by the fulfillment of all legal requirements related to its creation. In this regard, the PPAT, as a public official, is obligated to ensure that all administrative prerequisites including those related to the legal act being formalized have been satisfied by the parties. A critical administrative prerequisite is the fulfillment of tax obligations. As previously discussed, every land transfer triggers an Income Tax obligation for the transferor and a Land and Building Transfer Duty (BPHTB) for the transferee.<sup>[27]</sup> The mandate to ensure tax settlement prior to the execution of a transfer deed is reinforced by Article 91 of Law Number 28 of 2009. Although this law has largely been superseded by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD) which aims to create a more equitable, transparent, and effective fiscal relationship the substantive prohibition against signing a deed before taxes are settled remains unchanged.<sup>[28]</sup>

This indicates that tax compliance is a mandatory administrative condition. Consequently, a PPAT is duty-bound to examine all documents related to tax payments. In practice, however, imprecision (*ketidakteitian*) may occur during this examination. This could manifest as a failure to meticulously verify payment documents or a failure to ensure that the tax documents correspond accurately with the specific land object being transacted.

Should such imprecision occur, it raises the question of its impact on the validity of the deed. Theoretically, the validity of an authentic deed is governed by the elements of Article 1868 of the Civil Code: authorized official, legal form, and proper procedure. If these elements are met, the deed remains an authentic deed.

<sup>25</sup> [1] M. Yahya Harahap, *Hukum Acara Perdata: Tentang Gugatan, Persidangan, Penyitaan, Pembuktian, dan Putusan Pengadilan* (Jakarta: Sinar Grafika, 2017), p. 55.

<sup>26</sup> [3] Wirawan B. Ilyas and Richard Burton, *Hukum Pajak* (Jakarta: Salemba Empat, 2013), p. 210.

<sup>27</sup> *Ibid.*,

<sup>28</sup> Salim H.S., *Teknik Pembuatan Akta Satu (Landasan Teoritis dan Praktis)* (Jakarta: RajaGrafindo Persada, 2015), p. 85.

Therefore, a PPAT's imprecision in examining tax documents does not inherently or automatically render the deed void (*tidak sah*). The validity of the deed is primarily concerned with the fulfillment of formal requirements by the authorized official.<sup>[29]</sup> Nonetheless, such negligence may still trigger certain legal consequences, affecting both the evidentiary weight of the deed and the legal liability of the PPAT as the executing official.

In conclusion, while a PPAT's imprecision in tax verification does not automatically nullify the deed's status as an authentic instrument under Article 1868 of the Civil Code, it may lead to administrative or civil liability for the official. It is also vital to emphasize that the material evidentiary power of a PPAT deed, which is essentially a party deed (*partij acte*), has specific limitations. The PPAT only guarantees and proves that the parties indeed stated what is written in the deed in their presence. The PPAT does not guarantee that the substance of those statements is 100% truthful or accurate. The responsibility for the material truth of the statements including transaction values and ownership status rests entirely with the parties. As long as the PPAT has followed the correct legal procedures, any dishonesty or falsification of information by the parties remains their personal liability and cannot be automatically imputed to the PPAT.

#### 4. Conclusion

Based on the research and analysis conducted, the following conclusions can be drawn:

First, the legal liability of the Land Deed Official (PPAT) in ensuring the fulfillment of state tax obligations is an imperative administrative duty of office. As a public official and a "gatekeeper" within the land administration and national taxation systems, the PPAT is legally mandated to verify the settlement of Final Income Tax (PPh) by the transferor and Land and Building Transfer Duty (BPHTB) by the transferee. This responsibility is reinforced by Article 91 of Law Number 28 of 2009 (as updated by Law Number 1 of 2022/UU HKPD), which strictly prohibits the signing of a land transfer deed before valid proof of tax payment is submitted. While the PPAT does not possess fiscal authority to collect or audit taxes, they bear the responsibility to ensure that all formal administrative prerequisites are met to protect state revenue and maintain administrative order.

Second, imprecision or negligence by the PPAT in verifying tax documents does not automatically invalidate the legal status of the deed as an authentic instrument. Under Article 1868 of the Indonesian Civil Code, the validity and authenticity of a deed are primarily determined by the authority of the official, the use of the prescribed legal form, and adherence to established procedures. As long as these formal elements are satisfied, the deed retains its conclusive evidentiary power. However, such negligence constitutes an administrative defect that can impede the land registration process at the Land Office and may subject the PPAT to administrative sanctions or civil lawsuits for unlawful acts (*tort*) if the negligence results in financial loss to the state or third parties.

Furthermore, as a party deed (*partij acte*), the material truth of the transaction details remains the sole responsibility of the parties involved, provided the PPAT has exercised the principle of prudence in the formal verification process.

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