



Forgery of Sale and Purchase Deed (AJB) by Land Deed Official (PPAT) in the Land Dispute Case of Nirina Zubir

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Abstract. An Authentic Deed is a document that holds perfect evidentiary power regarding the statements contained within it, without the need for additional evidence. This is because authentic deeds are created based on the provisions of laws and regulations. In 2021, a land mafia case emerged involving the Notary/Land Deed Official (PPAT) profession. The case began when the household assistant (ART) of Nirina Zubir's family offered to help Nirina Zubir's mother recover six lost land ownership certificates by involving a Notary/PPAT she knew. This research employs a juridical-normative method with a statutory and case approach. Normative legal research examines legal literature, secondary data, and tertiary legal materials. In this case, it is indicated that there is a legal flaw in the process of transferring land rights without the direct consent of the concerned parties. In the performance of duties by the Notary/PPAT, particularly regarding the issuance of powers to sell land rights, it is crucial that regulations governing Notaries/PPAT are strictly adhered to. The sale and purchase deed was made without fulfilling several necessary aspects that determine its validity. A legal review was conducted on the PPAT notary, who is authorized to issue the deed of sale and purchase, which was later used as a document in applying for a replacement certificate of ownership (SHM) at the National Land Agency (BPN).

Keywords: Sale and Purchase Deed, Notary, Validity, Land.

1. Introduction

Indonesia is an agrarian country where home ownership plays a crucial role in the welfare of its citizens [1]. The annual increase in land prices is driven by several factors, including rising demand for property, location in densely populated areas, the presence of certain objects on the land, and control of land by certain parties. These parties include developers, investors, and capital owners, as land and housing are considered promising investments [2]. Land ownership is evidenced by the possession of a land certificate. A land ownership certificate is issued to the rightful holder to provide legal certainty and protection. The certificate of land rights is obtained after going through several stages involving the creation of a Notarial/PPAT (Land Deed Official) deed, resulting in an official document [3]. A Notarial/PPAT deed is not merely created to record past events but is intended to ensure evidentiary strength, thereby providing legal certainty in determining each party's rights and obligations in the future [4]. After receiving the land rights certificate, the rightful holder may legally perform actions on the land.

One of the legal actions related to the transfer of land ownership is through the sale and purchase of land [4], [5]. In current land sale practices, legal certainty is expected to ensure that the process runs smoothly through the registration of the land title transfer. The transfer of a land title through sale and purchase is one of the legal acts of transferring land rights, and aside from transfers through auctions, this process can only be registered if evidenced by a deed prepared by an authorized PPAT [6]. Therefore, any transfer of land ownership through sale, exchange, or donation must be conducted

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before a PPAT [7]. The transfer of land rights between parties is divided into two types: transferred and transferred by law [8].

Transferred refers to the notion that land rights are passed from the owner to another party through a legal act. A legal act is defined as an action that results in legal consequences. Legal acts can take various forms, such as sale and purchase, donation, inbreng (capital contribution), exchange, and others. Transitioned refers to the passing of land rights from the owner to another party through a legal event. Such a legal event may occur, for example, when someone passes away, causing the land owned by the deceased to transition to their rightful heirs. The transition of land rights through inheritance grants the heirs the authority to engage in legal actions concerning the land. Typically, the legal action carried out on inherited land rights involves selling the inherited land to a party that is legally entitled and authorized to purchase it [9].

With respect to ownership related to inheritance rights, the inheritance law in Indonesia is still based on the classification of residents according to Article 163 in conjunction with Article 131 of the *Indische Staatsregeling* (*hereinafter* referred to as ISR), *Staatsblad* 1925 Number 447 [10]. For the European group or those assimilated with it, all provisions of the Civil Code (KUH Perdata) apply. For the Chinese Foreign Eastern group, the Civil Code and regulations regarding adoption apply. For the Non-Chinese Foreign Eastern group, certain provisions of Book II, and the entire Book III and Book IV of the Civil Code apply, while family law and inheritance law follow their respective legal systems [11]. For the Indigenous population (Bumiputra), customary law applies, while for those practicing Islam, Islamic law applies.

The determination of heirs is mentioned in Article 111 paragraph (1) letter c number 4 of the Regulation of the Minister of Agrarian Affairs/Head of the National Land Agency (PMNA/KaBPN) No. 3 of 1997, which states:

“c. Proof of being an heir can be in the form of: for native Indonesian citizens: a certificate of inheritance made by the heirs, witnessed by two (2) witnesses, and confirmed by the Village Head/Subdistrict Head and the District Head of the deceased's place of residence at the time of death (Example in Appendix 3); for Indonesian citizens of Chinese descent: an inheritance rights certificate from a Notary; for Indonesian citizens of other Foreign Eastern descent: an inheritance certificate from the Balai Harta Peninggalan (Inheritance Registry Office).”

This was previously stated in the Circular Letter of the Directorate of Land Registration (*Cadastre*) of the Directorate General of Agrarian Affairs No. Dpt/12/63/12/69 dated December 20, 1969 [12].

In the case of Nirina Zubir, the existence of the *Sertifikat Hak Milik* (Certificate of Land Ownership - SHM) referenced in report number LP/B/2844/VI/SPKT PMJ from June 2021 became the key issue in the case of the name replacement on the land ownership certificate. Additionally, the forgery of the sale and purchase deed issued by the notary became the central point in resolving the legal matter at hand. This is because the transfer of land rights through the sale and purchase mechanism must be accompanied by a deed drawn up by an authorized *Pejabat Pembuat Akta Tanah* (Land Deed Official - PPAT). This is regulated under Article 37 of Government Regulation Number 24 of 1997 concerning Land Registration (PP No. 24 of 1997), which stipulates that the transfer of land rights through legal actions, including sale and purchase, can only be registered if it is evidenced by a deed created by the PPAT [13].

According to the provisions of Article 1, point 1 of Government Regulation Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 on

Regulations Governing the Position of Land Deed Officials (PP No. 24 of 2016), it is stipulated that:

"Land Deed Officials, hereinafter referred to as PPAT, are public officials authorized to create authentic deeds regarding specific legal actions concerning land rights or ownership rights."

The PPAT has the duty to assist the land office in activities related to land registration, where the main task of the PPAT is to draw up authentic deeds related to land rights. In relation to the duties of the PPAT, Parlindungan states that the PPAT is tasked with recording the history of land deeds, including changes in rights, the imposition of rights on someone's land with security rights, and the existence of a power of attorney to impose security rights [14].

The definition of a PPAT Deed can be found in various laws and regulations, as well as in the interpretations of legal experts. For instance, the definition of a PPAT Deed is provided in the explanation of Article 45 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration, which states:

"The PPAT Deed serves as a means of proving that a legal act has been carried out. Therefore, if the legal act is annulled or canceled, the relevant PPAT Deed ceases to function as evidence of that legal act. Furthermore, if a legal act is canceled by the parties involved, and that act has already been registered at the Land Office, the registration cannot be annulled. Any changes to land registration data resulting from the annulment of the legal act must be based on other forms of evidence, such as a court ruling or a PPAT Deed concerning a new legal act."

Land disputes frequently occur within society due to a lack of understanding regarding the mechanisms involved in the process of transferring ownership of land certificates. This situation creates the potential for disputes and criminal activities, such as document forgery, exemplified by the case of Nirina Zubir.

2. Discussion

2.1 Legal Matter

In 2021, there was a land mafia case involving the Notary/PPAT profession. It started with the Household Assistant (ART) of Nirina Zubir's family offering Nirina Zubir's mother to take care of 6 (six) certificates of land rights that were lost to a Notary/PPAT of her acquaintance. After some time passed, Nirina Zubir mother passed away and her family began to ask questions about the unfinished certificates. In 2015, Cut Indria (CI) recounted and showcased her assets, comprising six certificates, for which the taxes had not yet been paid, to Riri Khasmita (RK). Cut Indria then requested Riri Khasmita to inquire about the payment of the taxes without providing the original land ownership certificates (SHM).

Upon discovering that the late Cut Indria Martini owned numerous land assets with ownership certificates, the defendant Riri Khasmita developed a malicious intent (*mens rea*) to seize all of Cut Indria Martini's ownership certificates, *"stated the prosecutor"*. This nefarious plan was communicated by Riri Khasmita to her husband, Edirianto. They then took six ownership certificates (SHM) stored in a suitcase belonging to Cut Indria. After being interrogated by the authorities, it was revealed that the domestic worker (ART) was the one who had taken the land ownership certificates. However, she informed the mother of Nirina Zubir, the rightful holder, that the certificates had been lost. The domestic worker had profiled the Nirina Zubir family concerning their habits and was

aware of the location where the assets were stored, allowing her actions to remain undetected for several years.

The domestic worker (ART) collaborated with the Notary/PPAT to transfer the ownership of the six land certificates to her name and that of her spouse. Three Notaries/PPAT were involved in this name transfer process, identified by the initials ER, F, and IR. After the names on the certificates were changed to those of the ART and her spouse, they transferred the ownership of the land certificates to another party through a sale. The National Land Agency (BPN) of the DKI Jakarta region indicated that three land certificates belonging to the Nirina Zubir family had been sold by the suspect with the initials RK, who was the domestic worker for Nirina Zubir. It is evident that the Notaries/PPAT also contributed to the sale process.

The sale was conducted without the knowledge of the rightful owner, the late mother of Nirina Zubir. There were instances of signature forgery and typographical errors in personal identification details, such as the Population Identification Number (NIK). The domestic worker (ART) and the Notary/PPAT also used a fraudulent power of attorney to facilitate the name transfer process. The judge ruled:

"To adjudicate, it is stated that the defendants Faridah and Ina Rosaina have been legally and convincingly proven guilty of jointly committing the crime of forgery of authentic documents and money laundering."

The judge is convinced that the defendants committed crimes as stipulated in Article 264 paragraph (1) of the Criminal Code in conjunction with Article 55 paragraph (1) number 1 of the Criminal Code, Article 3 of Law of the Republic of Indonesia Number 8 of 2010 concerning the Crime of Money Laundering in conjunction with Article 55 paragraph (1) number 1 in conjunction with Article 56 paragraph (1) of the Criminal Code.

"The suspects are charged under Articles 378, 372, and 263 of the Criminal Code concerning Fraud and Document Forgery."

2.2 Inheritance Law

Inheritance law is the body of law that regulates the transfer of assets left by a deceased person and its effects on the heirs. Inheritance law governs how a deceased person's assets are transferred and the consequences for the heirs. The deceased, known as the *testator*, is the person who passed away leaving assets behind, while the *heirs* are family members who, due to the testator's passing, inherit their position in terms of property rights. The inherited assets include all the testator's assets and liabilities, which transfer to the heirs. This collective wealth, comprising both assets and liabilities owned jointly by the heirs, is referred to as *boedel* [15].

In Indonesia, inheritance law is still based on population classification according to Article 163 in conjunction with Article 131 of the *Indische Staatsregeling* (hereafter referred to as ISR), Staatsblad 1925 Number 447. For the European group or those treated as such, the provisions of the Indonesian Civil Code (KUH Perdata) apply in full. For the Chinese Foreign Eastern group, the KUH Perdata and regulations on adoption apply. For other non-Chinese Foreign Eastern groups, parts of Book II, all of Book III, and Book IV of the KUH Perdata apply, while family and inheritance laws are governed by their respective laws [16]. For indigenous groups, customary law applies, and for those of the Islamic faith, Islamic law is observed.

The determination of who qualifies as an heir is mentioned in Article 111 paragraph (1)(c)(4) of PMNA/KaBPN No. 3 of 1997, which states,

“c. proof of status as an heir, which may include: for indigenous Indonesian citizens: a certificate of heirship issued by the heirs, witnessed by two (2) witnesses, and authenticated by the Village Head/Sub-district Head and Sub-district Head of the testator’s residence at the time of death (Example in Appendix 3); for Indonesian citizens of Chinese descent: an inheritance rights certificate from a Notary; for Indonesian citizens of other Foreign Eastern descent: a certificate of heirship from the Heritage Hall,”

as previously outlined in the Circular Letter of the Directorate of Land Registration (Kadaster) Directorate General of Agrarian Affairs Number Dpt/12/63/12/69 dated December 20, 1969 [17], [18]. In this case, Nirina Zubir acts as the heir with rights to the assets left by her mother.

2.3 The Creation of Certificate of Ownership

In Law Number 5 of 1960, particularly Article 19, it is stated: (1) To ensure legal certainty, the Government shall conduct land registration throughout the territory of the Republic of Indonesia according to the provisions regulated by Government Regulations. (2) The registration mentioned in paragraph (1) of this article includes: a. Measurement, mapping, and bookkeeping of land; b. Registration of rights to land and the transfer of those rights; c. Issuance of certificates of rights, which serve as strong evidence. (3) Land registration shall be conducted with consideration of the conditions of the State and society, the needs of socio-economic activities, and the feasibility of its implementation, according to the assessment of the Minister of Agrarian Affairs. (4) Government Regulations shall stipulate the costs associated with the registration mentioned in paragraph (1) above, with the provision that individuals who are unable shall be exempt from these costs [19].

Provisions regarding the transfer of land or apartment ownership rights are regulated in Government Regulation Number 24 of 1997 concerning Land Registration. Article 37 states that the transfer of land rights and ownership rights to apartment units must occur through sale, exchange, donation, incorporation into a company, and other legal acts of transfer [18]. In the case of the transfer of land rights, this occurred to the artist Nirina Zubir, carried out by a domestic worker (ART) using a power of attorney that was employed to facilitate the sale transaction.

2.4 Creation of Deeds by PPAT

The implementation of the creation of deeds is regulated in Article 101 of PMNA/KBPN No. 3 of 1997, which states [7]:

- a. The creation of a deed by the PPAT must be attended by the parties involved in the legal action or by individuals authorized by them through a written power of attorney in accordance with applicable laws and regulations.
- b. The creation of a deed by the PPAT must be witnessed by at least two individuals.
- c. The PPAT is required to read the deed to the parties involved and provide an explanation regarding the content and purpose of the deed's creation, as well as the registration procedures that must be followed in accordance with applicable regulations.

The PPAT deed contains several legal actions regarding land rights, namely

“sale; gift; exchange; contribution to a company (inbreng); division of joint rights; granting of Use Rights or Building Use Rights on Ownership Rights; granting power to encumber with a Mortgage Right, and granting of Mortgage Rights.”

This is regulated in Article 2, paragraph (2) of the Regulation of the Head of the National Land Agency No. 1 of 2006. Every legal action taken for the transfer or relinquishment of land rights must be evidenced by a PPAT deed. This is mandated by the provisions of Article 37 of Government Regulation No. 24 of 1997, which stipulates that when transferring rights through a sale, a deed must be created by the PPAT for registration purposes [6].

The function of PPAT is to make authentic deeds, one of which is to make a Buy-Sell Deed in order to provide legal certainty and legal protection for the parties. According to Government Regulation Number 37 of 1998 concerning Regulations on the Position of Land Deed Officials, Article 2 paragraph (1) of Government Regulation Number 37 of 1998: PPAT has the main task of carrying out part of the land registration activities by making a deed as proof that certain legal actions have been carried out regarding land rights or Property Rights Over Flat Housing Units, which will be used as the basis for registering changes in land registration data caused by the legal action. Article 2 paragraph (2) The legal actions as referred to in paragraph (1) are as follows: sale and purchase; exchange; grant; entry into a company (inbreng); division of joint rights; granting of Building Rights Title/Use Rights over Hak Milik land; granting of Mortgage Rights; granting power of attorney to impose Mortgage Rights. Article 3 (1) states, to carry out the main tasks as referred to in Article 2, a PPAT has the authority to make authentic deeds concerning all legal acts as referred to in Article 2 paragraph (2) concerning land rights and Property Rights Over Flat Units located within his/her working area. (2) A special PPAT shall only be authorized to make deeds concerning legal acts specifically mentioned in his/her appointment [14].

The principle of diligence (caution) must be exercised during the process of creating a deed, considering that an authentic deed has perfect evidentiary power. The following are the forms of the principle of diligence that must be observed by the Notary/PPAT (Official Land Deed Maker):

- a. Identifying the parties based on the identification they present.
- b. Inquiring, then listening to and carefully considering the wishes or intentions of the parties involved.
- c. Examining documentary evidence related to the wishes or intentions of the parties.
- d. Providing advice and drafting the deed to fulfill the wishes or intentions of the parties.
- e. Complying with all administrative techniques in the creation of the deed, such as reading, signing, providing copies, and filing for the minute.
- f. Performing other obligations related to the execution of the duties of a Notary.

The legal act of buying and selling land rights and buildings must be conducted in the presence of a Notary/PPAT (Official Land Deed Maker) and formalized in a Sale and Purchase Deed (*Akta Jual Beli - AJB*). Sale and purchase is one form of agreement regulated under Article 1457 of the Civil Code (BW). As it qualifies as a contract, it must meet the valid conditions stipulated in Article 1320 of the Civil Code. This article specifies that there are four valid conditions for a contract: mutual agreement, legal capacity, a specific object, and a lawful cause [20].

Agreement and legal capacity are subjective requirements as they pertain to the subjects of the contract, namely the parties entering into the agreement, while the requirements for a specific object and lawful cause are objective requirements as they concern the object of the contract. If the subjective requirements are not met, the agreement may be annulled, meaning that the interested party may request the annulment of the contract through a court decision. Conversely, if the objective requirements are not fulfilled, the agreement is void by law, signifying that the contract

is deemed never to have existed and never occurred from the outset, thus preventing the parties from basing any legal actions on the sale and purchase agreement.

From the perspective of the case involving Nirina Zubir, the actions of the domestic worker (ART) and the Notary/PPAT, who utilized a power of attorney to sell a fraudulent property deed, do not align with the principle of lawful cause. Article 1321 of the Civil Code stipulates that no valid agreement exists if consent is given due to error, coercion, or deception. In this case, the domestic worker obtained the six certificates of land rights by taking the certificates and informing the original rights holder that the certificates were lost. Therefore, the sale and purchase agreement should be declared void by law, and legal actions based on this void sale and purchase agreement cannot be executed.

2.5 Forgery of Documents and Signatures

The article on document forgery in Indonesia is an integral part of the legal system, aimed at protecting the integrity of documents, preventing fraud, and upholding justice. In the realm of criminal offenses related to document forgery, there are various types of cases. Dutch criminal law, which follows the French penal code regarding forgery, uses the term *faux en écritures*, implying that forgery can only be committed with regard to documents. Here, documents are defined as any expression of thought written in words, created by any means, and not all types of documents can be considered objects of forgery. Document forgery (*valscheid in geschriften*) is regulated in Chapter XII, Book II of the Indonesian Penal Code (KUHP), from Articles 263 to 276.

Articles governing forgery of documents required for the execution of a Deed of Sale and Purchase or documents necessary for changing ownership title in the buyer's name without the owner's knowledge can be categorized as document forgery, as stipulated in Article 263 in conjunction with Article 264(1) of the Penal Code (KUHP). Article 263 of the KUHP states,

"Anyone who creates a fake document or falsifies a document, thereby producing a right, an obligation, or a debt release, or using it as evidence for an action, with the intent to use or have others use the document as if it were genuine and unaltered, shall be punished with imprisonment for up to six years if using the document causes harm" [21].

In this case, two criminal offenses are committed by a notary under Article 274. Paragraph (1) contains the following elements: Objective elements: 1. Actions: a. creating a fake; b. falsifying; 2. Object: an official certificate from an authorized official regarding ownership rights or other rights over a property. Subjective elements: a. Fault: with intent: to facilitate its sale; to ease its mortgage; to mislead judicial or law enforcement officials regarding the property's origin. Paragraph (2) contains the following elements: Objective elements: a. Actions: using; b. Object: official certificates from an authorized official regarding ownership rights or other rights over a property; Subjective elements: Fault: with the intent to use the document as if it were genuine and unaltered.

2.6 Legal Remedies That Can Be Pursued

The legal remedies available to Nirina Zubir, who feels aggrieved by the actions of the PPAT in preparing the Sale and Purchase Deed and transferring the certificate without the consent and knowledge of the owner to the buyer, despite no sale having occurred and the land subsequently being mortgaged to a third party, include filing a criminal complaint against the actions taken by the PPAT. Nirina Zubir can pursue a criminal complaint based on the forgery of documents committed by the PPAT concerning the transfer of land rights related to the necessary documents required for executing the Sale

and Purchase Deed, as well as the documents needed for the name transfer process to the buyer at the land office where the land subject to the sale is located. In addition to criminal prosecution, she can also file a civil lawsuit against the PPAT, seeking compensation for unlawful acts.

The breakdown of the elements of the article is as follows: the first element, "*whoever*," refers to the PPAT. The second element involves creating a false document or forging a document that results in the issuance of a right; in this case, the Sale and Purchase Deed, which is a product of the deed created by the PPAT.

The third element is that the creation of the document was intended for use or for instructing others to use it as if it were genuine, wherein the PPAT, together with the perpetrator, utilized the documents they had fabricated, namely the Sale and Purchase Deed and the accompanying letter intended for the name transfer process, as if they were authentic. The fourth element is that its use resulted in harm, wherein the heirs suffered losses due to the utilization of the Sale and Purchase Deed and the accompanying letter from the PPAT used for the name transfer, which subsequently led to the collateralization of the land to a third party. The use of the Sale and Purchase Deed and the accompanying letter from the PPAT undoubtedly harmed the heirs, as the rights to the land, which rightfully belonged to them, were transferred by RK in collaboration with the PPAT without the agreement, knowledge, or consent of the heirs. Furthermore, the transfer of the title to RK and the collateralization of the land to another party significantly disadvantaged the heirs, as this title transfer resulted in the rights to the land, which originally belonged to the heirs, being transferred and no longer being their property.

Consequently, it will be challenging for the heirs to reclaim the land, which rightfully belongs to them. This is because, if the land has already been collateralized to a third party, in order for the land to be returned to the rightful owner, a release (*roya*) must first be executed with the party holding the collateralized rights to the land. According to Article 264, paragraph (1) of the Indonesian Penal Code (KUHP),

"Forgery of documents is punishable by a prison sentence of up to eight years if committed against authentic deeds."

If this provision is related to the present case, the actions of the PPAT in forging documents such as the Sale and Purchase Deed, the cover letter, and the necessary documents for transferring the title to RK can be categorized as a violation of Article 264, paragraph (1) of the KUHP. Furthermore, if it turns out that the criminal act of forging authentic deeds was not carried out solely by the PPAT, but involved collaboration, either knowingly or through physical cooperation with CI and RK, then the actions of the PPAT fall within the criminal offense of complicity in the forgery of authentic deeds, as stipulated in Article 55 in conjunction with Articles 263 and 264, paragraph (1) of the KUHP.

From a civil law perspective, the actions that the heirs can take include filing a lawsuit for the cancellation of the Sale and Purchase Deed created by the PPAT. The cancellation of a Sale and Purchase Deed that has been registered is regulated in the Explanation of Article 45 of Government Regulation No. 24 of 1997. In addition, the heirs can also file a lawsuit for damages based on unlawful acts to obtain compensation for the actions taken by the PPAT. Regarding unlawful acts, Article 1365 of the Civil Code states:

"Every unlawful act that causes harm to another person obligates the person at fault for the resulting damage to compensate for the loss."

Based on this provision, it is understood that there are five elements that must be present for an act to be considered an unlawful act, which are:

“There is an action; the action violates the law; there is a fault committed by the perpetrator; there is harm suffered by the victim; and there is a causal relationship between the act committed by the perpetrator and the harm suffered by the victim.”

The first element is the act. In this case, the act of the PPAT involves the creation of a Sale and Purchase Deed through the use of forged signatures. The PPAT also prepared a cover letter intended for the name transfer to RK. Furthermore, the PPAT assisted RK in creating several false documents and letters required for the Sale and Purchase Deed, as well as preparing documents necessary for the name transfer to RK at the land office.

The second element is the unlawful act committed by the PPAT, which violates the provisions of Article 263 in conjunction with Article 264, paragraph (1) of the Indonesian Penal Code (KUHP), namely, the forgery of documents, specifically the Sale and Purchase Deed and the cover letter required to effectuate the name transfer from the seller to RK at the land office where the property subject to the sale is located. Furthermore, if it is found that the PPAT did not act alone in committing the crime of forging an authentic deed, it would also be categorized as complicity in the crime of forgery based on Article 55 in conjunction with Article 263 and Article 264, paragraph (1) of the KUHP [22]. Due to the forgery of documents, including the Sale and Purchase Deed and the cover letter from the PPAT, the transfer of property from the heirs to RK occurred without the consent and knowledge of the seller.

The actions of the PPAT in preparing the Sale and Purchase Deed without the presence of the heirs, who are the rightful sellers, also violate Article 101, paragraph (1) of PMNA/KBPN No. 3 of 1997, which stipulates that "The preparation of the deed by the PPAT must be attended by parties who have the rights and authority to perform the relevant legal act." Furthermore, the PPAT's actions also include creating the Sale and Purchase Deed and facilitating the transfer of ownership to RK, who subsequently pledged the property to a third party.

The third element involves the error committed by the perpetrator, specifically the PPAT, who deliberately collaborated with RK to create documents such as the Sale and Purchase Deed and a cover letter, as well as other documents to transfer rights to the land from the heirs to RK. The PPAT also intentionally proceeded to create the Sale and Purchase Deed despite knowing that ISM, who was listed as the seller in the deed, was not authorized to sell the property because ISM had passed away, and the rightful parties to sell the land were the heirs. Additionally, the PPAT intentionally committed forgery of the Sale and Purchase Deed and the cover letter in order to facilitate the transfer of ownership to RK.

The fourth element is the existence of harm to the victims, which arises from the transfer of ownership from the seller to RK (the buyer), resulting in the legal status of the land becoming the property of RK. This situation is detrimental to the heirs, as their land has been transferred to RK while they have not yet received full or complete payment for their rights to the land. The land that underwent the transfer of ownership has since been pledged by RK to a third party. The further transfer of this land to a third party complicates the heirs' ability to reclaim it, as it has already been used as collateral by RK, necessitating the settlement of the collateral before the land can be returned. Additionally, the heirs, who are positioned as sellers, face challenges in collecting payments for the land since it has already been transferred to RK. Moreover, the fact that the land, which rightfully

belongs to them, is encumbered with a mortgage prevents the heirs from utilizing the land for their personal needs for the time being, as they must resolve the land dispute that exists among the buyer, the seller, and the third party holding the collateral for the heirs' property.

The fifth element is the existence of a causal relationship between the actions of the perpetrator and the losses suffered by the victim. The actions of the PPAT, in collusion with the buyer, to forge documents in order to execute the Sale and Purchase Deed and facilitate the transfer of ownership to RK result in the transfer of rights to the land from the heirs to RK. This situation causes harm to the heirs, as they do not receive full payment while the land has already been transferred to RK. The heirs also suffer legal losses due to the transfer and change of ownership to RK, which means that the certificate is now in RK name, establishing RK as the owner of the land, even though full payment has not been made to the heirs, who are the rightful sellers. This situation is particularly detrimental to the heirs, as it is highly probable that the buyer will not continue to make payments for the remaining balance owed for the heirs' land rights. Furthermore, this transfer of ownership effectively deprives the heirs of their rights and authority to undertake legal actions concerning the land that rightfully belongs to them. RK actions in pledging the property to a third party further harm the heirs, as they will be required to execute a release of the encumbrance on the land. If an amicable resolution cannot be reached, the heirs will have to engage in disputes with the holder of the collateral to reclaim their land rights.

Based on a legal substance review, the form of liability under the Indonesian Penal Code (KUHP) is outlined in Article 55, which states that individuals can be held accountable (*Als daders worden gestraft*) in the following ways [22]:

1. Those who commit the act (*Jiz die het feit plegen*). This refers to anyone who fulfills all the elements of the offense (*Hij die voldoet aan alle elementen van de delictomschrijving*), which may involve one person or more than one person.
2. Those who order the act (*Zu die het feit doen plegen*). The individual who issues the order is referred to as the *Manus Domina*, *Auctor Intellectualis*, *Auctor Moralis*, *Zederijka Diader*, or the mastermind, while the person who is instructed is known as *Manus ministra*. Those referred to as *Manus ministra* may be held accountable, but there are instances where they cannot be held responsible, such as in cases of mental illness or incomplete mental development (Article 44 of the KUHP).

Those who participate in the act (*zit de het feit deplegen*) The KUHP does not explicitly define this category. However, legal doctrine outlines the requirements for participation, which must include: physical accompaniment (*physike samen werking*), conscious accompaniment (*basurte samen werking*), and a causal relationship between both elements (*causalverband*).

3. Conclusion

The Sale and Purchase Deed created by the Land Deed Official (PPAT) contains information that is inaccurate as it does not comply with the applicable legal requirements and cannot serve as a valid piece of evidence regarding the data stated in the deed. This is due to the failure to meet the subjective elements, as the PPAT is unaware of the authenticity of the signatures of the parties involved, thus raising the possibility of signature forgery.

4. Declaration

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Declaration of generative AI and AI-assisted technologies in the writing process - During the preparation of this work the author did not use AI to write, edit, or other things related to the manuscript.

5. References

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