


## The notary's moral responsibility to provide legal counseling to the parties in making the sale and purchase deed

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Article Info	ABSTRACT
<p><b>Keywords:</b> Authority, Legal counseling, Buying, Selling</p>	<p>Notary is a general official who is authorized to make authentic deeds and has other authorities. Notary authority in providing legal counseling based on the law of the notary position, a notary must educate the public or the parties and be morally responsible to the parties in making the sale and purchase deed, which will make the deed before the notary regarding rights and obligations. According to the applicable provisions, the sale and purchase of land rights must be carried out before the PPAT, but in everyday life it turns out that there are still many transfers of land rights carried out under the hands in the sense that they are not carried out in accordance with applicable regulations, this will certainly be very detrimental to the buyer, because he can only control the right to land physically, legally ownership of the land is fixed with the seller. This research uses a normative juridical approach method, The data used are secondary data, Data analysis used normative analysis, The purpose of this study is to determine the moral responsibility of notaries in providing legal counseling to the parties. As well as legal consequences for notaries who do not provide legal counseling to the parties in making the sale and purchase deed. The results of this study show that the sale and purchase of land carried out by a receipt is legal as long as the material conditions are met. Efforts can be made to buy and sell land with a receipt by filing a lawsuit with the chairman of the competent local district court.</p>
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### INTRODUCTION

The reason for the refusal of land registration by the Bekasi City Land Office may be that it does not meet the requirements for land registration. This concerns cases of transfer of land rights carried out solely by standard receipts, as well as cases where taxes related to the transfer of land rights are not paid. Examples of taxes applicable to the event include Seller's Stamp Duty (SSP) and Buyer's Land and Building Rights Acquisition Tax (BPHTB). Especially if the ownership has not been officially recognized or confirmed, this can cause serious legal problems. Therefore, when acquiring unregistered or unconfirmed land rights,

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it is very important to exercise caution and ensure that the seller has legal status and declares authority to complete the transaction. If the sale, purchase, or transfer of land rights occurs without the involvement of a Notary Public (PPAT) or solely based on an agreement under the hands that are not registered with the PPAT, it has the potential to pose risks as borne by the National Land Agency. Unable to make subsequent modifications to land registration data. Another potential risk that may arise is disputes. In this case, the individual whose name is listed on the certificate is entitled to legal protection. However, when it comes to land trade, whether certified or not, it is difficult to prove the existence of a legitimate transaction for the transfer of ownership, The above concerns are important to remember for parties involved in the agreement to seek legal protection. (R. Subekti) in his book "Binding sale and purchase is an agreement between the seller and the buyer before the sale and purchase is carried out because there are elements that must be met. For the sale and purchase, among others, the land title certificate does not exist because it is still in process, or there has not been payment of prices or taxes imposed on the sale and purchase of land rights have not been paid either by the seller or the buyer".

Such happened in the village of Pekayon Jaya, South Bekasi, where a number of individuals conducted transactions involving the sale and acquisition of property rights through privately drawn deeds, which were widely recognized by the local sub-district government. This case involved Mr. Yayat who made a sale and purchase transaction with Mr. H. Amas by relying only on receipts as evidence. In 2015, the transaction experienced by Mr. Yayat resulted in the obstruction of land rights registration, the incident resulted in the hampering of Land Rights registration, where the competence was held by the National Land Agency (BPN) Bekasi City, which was caused by the requirements regarding land registration were not met. Therefore, notaries are authorized to conduct legal counseling in connection with making deeds as mentioned in Article 15 paragraph (2) letter e of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning Notary Positions. In its role as a mediator, Notaries are able to provide legal guidance to the parties, provide a thorough understanding of the laws and regulations regarding the deed requested by the parties (parties who submit the application). The notary must explain the terms of the deed to the interested parties (applicant)

Therefore, the sale and purchase of land rights as stipulated in Government Regulation Number 24 of 1997 concerning Land Registration and Government Regulation Number 37 of 1998 concerning the Regulation of the Land Deed Maker Position (PPAT), must be carried out within the same period. "The presence of an authorized official, if the land is a Land Deed Making Officer (PPAT), whose working area covers the area where the land being traded is located. In addition, the deed of transfer of rights (deed of sale and purchase) belonging to the Land Certificate Making Officer (PPAT) is a valid deed, the form and content of which have been determined by applicable laws and regulations". Notaries are general officials who have the ability to make valid deeds and have extra authority based on Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning Notary Positions (UUJN). The power of Notaries as referred to in Article 1 point

1 above, is further detailed in Article 15 paragraph (1), paragraph (2), and paragraph (3) of the UUJN, which stipulates that:

- 1) "Notaries are authorized to make authentic Deeds regarding all deeds, agreements, and determinations required by laws and regulations and/or desired by the interested person to be stated in authentic Deeds, guarantee the certainty of the date of making the Deed, keep the Deed, give grosse, copies and quotations of the Deed, all of that as long as the making of the Deed is not also assigned or exempted to other officials or other persons stipulated by law.
- 2) In addition to the authority referred to in paragraph (1), Notaries are also authorized to:
  - a. Certify the signature and establish the certainty of the date of the letter under the hand by registering in a special book;
  - b. Book a letter under hand by registering in a special book;
  - c. Make a copy of the original letter under hand in the form of a copy containing the description as written and described in the letter concerned;
  - d. Attestate the photocopy match with the original letter;
  - e. Provide legal counseling in connection with the making of deeds;
  - f. Make deeds related to land; or
  - g. Make a deed of auction minutes.
- 3) In addition to the authority referred to in paragraph (1) and paragraph (2), Notaries have other authorities regulated in laws and regulations".

"As a General Officer who is given authority in the UUJN and other laws and regulations. based on the provisions of Article 2 of the UUJN, Notaries are appointed and dismissed by the Minister. Where the Minister referred to in the Article described earlier in Article 1 number 14 is the Minister whose field of duties and responsibilities includes the field of notary".

Before performing their duties, a Notary Public is obliged to take an oath and religious promise before the Minister. Provide assistance in matters as stated in article 6 of the Notary Code of Ethics, "Sanctions used against members who violate the code of ethics may be in the form of reprimands, warnings, and suspension from membership of the association". The presence of officials within the framework of the constitution is very important, because they have the responsibility to represent the country. The State, as a constitutional idea, is embodied by the government in the implementation of its activities and responsibilities to achieve the goals of the State. This representation is facilitated through the presence of officials. The author is interested in conducting further research based on the information provided above. In addition, the community needs legal clarity and protection provided by the community, such as Mr. H.amas, an Indonesian citizen whose rights are protected by the state. The neglect of people's demands for clarity and legal protection is a violation of their constitutional rights as referred to in Article 27 of the 1945 Constitution. Therefore, it is important to conduct research entitled: "Notary's Moral Responsibility to Provide Legal Counseling to Parties in Making Sale and Purchase Deed" The formulation of the problem in this study is as follows:

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1. What is the moral responsibility of notaries in providing legal counseling to parties in making sale and purchase deeds?
2. What are the legal consequences for notaries who do not provide legal counseling to the parties in making the sale and purchase deed?

## METHODS

The research method used in this study is normative legal research, which is research on materials sourced from several laws and regulations and literature relevant to the problem at hand. This technique includes a review of the theoretical framework, concepts, and analysis of laws and regulations that are relevant to the subject matter of this research or from a legal perspective related to Notary's moral responsibility to provide legal counseling to the parties in making the sale and purchase deed

## RESULTS AND DISCUSSION

### **Moral responsibility of notaries in providing legal counseling to the parties**

Notary's Moral Responsibility in Providing Legal Counseling to Parties The profession that provides legal counseling to the parties is notary, notaries play an important role in providing legal counseling, notaries have the obligation to provide counseling to clients. Legal counseling provided by Notaries includes legal counseling provided to the general public through various media such as print, electronic media, or face-to-face. This counseling includes socialization of related regulations, including the provision of legal services by a notary.

Notaries are required to comply with applicable laws and regulations in carrying out their responsibilities and providing services to the community. This is important because the Notary Public carries out his official responsibilities not only for personal interests, but also for the benefit of the community, and he is obliged to guarantee the validity of the deeds he makes. Therefore, to ensure the achievement of the goals and duties of all parties directly involved in making authentic deeds, a Notary Public must be more sensitive, honest, fair, and transparent. A Notary Public must adhere to the code of ethics of the Notary office in carrying out his duties, otherwise the honor and dignity of professionalism will be lost, and public trust will be lost. The Notary's duty in facilitating the preparation of a valid deed is closely related to the provision of legal education, as stipulated in Article 2 of Law Number 2 of 2014 concerning Amendments to the Law. According to Article 15 paragraph 2 letter e of Law Number 30 of 2004 concerning Notary Positions, it is expressly stated that "Notaries are also authorized to provide legal counseling in connection with making deeds".

A notary is a general official whose power is based on attribution, since such authority is established and granted by the Law on Notary Positions. As a notary in providing legal services to the community who need their services as well as possible, providing legal guidance and counseling to the community so that the community is aware of their rights and obligations as citizens and members of society. In addition to the above, in Article 3 letter a of the Formulation of the Commission in the Field of Code of Ethics of the Indonesian Notary Association for the Period 1990-1993 that "members (notaries) are

obliged to provide legal counseling to clients, as far as possible so that clients can capture and understand the counseling, even though by providing counseling that person does not make a deed or does not become a client of the member concerned Notaries only provide legal counseling to clients who will make deeds To him, Notary legal counseling which can be done by providing a correct understanding to the parties (facers) Notary must also explain the contents of the authentic deed he has made".

Article 1 number 7 of UUJN explains "the definition of a Notary deed is an authentic deed made by or before a Notary according to the forms and procedures stipulated in this law". There are 2 (two) two notarial deeds, namely:

1. Authentic deed made by a general official (deed relaas),
2. Authentic deed made before a public official (deed of the parties/partij deed).

An authentic deed can be said to be "perfect evidence", meaning "the authentic deed has the power of proof in such a way because it is integrated or attached to the authentic deed itself so that it does not need to be proven again and according to the judge the authentic deed is mandatory evidence. Whoever declares an authentic deed to be false must prove it." An authentic deed has 3 evidentiary powers, namely:

1. Outward evidentiary power, meaning "an authentic deed has the ability to prove itself as an authentic deed, given that its presence is in accordance with and according to the provisions of article 1868 of the Civil Code. This outward proof is not in the deed under hand".
2. Formil's evidentiary power, that "what is stated and stated in the authentic deed is true because it is a description of the will of the parties stated in the authentic deed by or in the presence of an authorized officer in the exercise of his office. In addition, an authentic deed guarantees the correctness of the date, signature, computation (facing person) and place where the deed was made. In a formal sense, a notarial deed proves the truth of what is witnessed, namely what the Notary has seen, heard and experienced himself as a general official in carrying out his office". The efficacy of a deed under the hand as formal evidence depends on the signatory's unequivocal acknowledgment of the authenticity of his signature.
3. Material evidentiary power, that "the contents of the deed are considered / proved to be true for every person, also against the parties who ask to make an authentic deed as evidence against him (including the heirs of the parties or other persons entitled to the parties) or called *preuve proconstituee*".

The main purpose of a Notary Deed is to guarantee that the events and facts set forth in the deed are executed by the Notary Public or described by the persons present at the specified time mentioned in the deed, in accordance with the norms in force at the time of the deed. Creation. Formally the goal is to know the truth and certainty of the day, date, month, year, time of attendance, and who was present, as well as his initials and signature. It also includes the presence of witnesses and Notaries, all of which serve to show deliberate activity related to this. The notary has seen, observed, and documented the information contained in the deed or minutes of the deed, as well as recorded details relating to the persons involved in each deed.

Ensuring compliance with the applicable legal framework is very important for Notaries, because it aims to safeguard the interests of all parties involved in making deeds. The actual relationship and nature of the relationship between the Notary and the carrier who made the deed before or by the Notary cannot be ascertained from the beginning because there are no problems within a certain period of time. To determine the form of relationship between the Notary Public and the complainants, it must be related to the provisions of Article 1869 of the Civil Code: "A deed is said to be authentic if it meets the conditions stated in Article 1868 of the Civil Code. An authentic deed must meet the material and formal requirements in its manufacture in order to be said to be authentic".

By consulting or providing legal counseling to the parties, it is expected that people or parties interested in carrying out legal actions that require notary involvement will gain understanding and clarity about the steps and decisions needed in carrying out or conducting such transactions. In order to facilitate the most profitable transaction, the notary must inform the client about the current state of law, including his rights and obligations, before executing the desired deed. This ensures that the client has a comprehensive understanding of the factual situation at hand. All statements and statements made are accurate. Notary is an individual who has the authority to make legally binding deeds in the framework of a legal process. Given this reason, it is very important for notaries to consistently comply with the laws and principles of the country in the day-to-day conduct of their profession. They must also align their actions with the essence of their vows and prioritize their devotion to the welfare of society and the country. Furthermore, it is expected to uphold the noble values contained in the Notary Law. Notaries are bound by the responsibility to have commendable ethics and are expected to maintain the integrity and dignity of their professional roles. Therefore, Notaries are prohibited from doing improper acts or activities that are not in accordance with the honor and dignity of their office

#### **Legal consequences for notaries who do not provide legal counseling to the parties in making the sale and purchase deed.**

The role of the notary is very important because the notary plays a moral role in what he has done in this case, namely in the deed of sale and purchase of land based on receipts, which the notary relates to this as a legal advisor on existing problems. In addition to providing legal counseling in connection with the making of deeds to the parties concerned, which is then recorded in the deed concerned, please note that the opinion is still a wish or statement expressed by the parties concerned, not an affirmation or statement made by a Notary.

Legal consequences if the Notary does not provide legal counseling to the parties who make the sale and purchase deed, while still making the deed, does not result in the imposition of administrative, civil, or sanction actions against the Notary. The person concerned shows behavior that is contrary to the legal and ethical norms prevailing in society. The scope of disciplinary action against Notaries as stipulated in the Notary Position Law is only limited to administrative sanctions such as reprimands, written warnings or temporary dismissal from the position of Notary. Ministry of General

Development (MPD). These measures only apply to activities that are contrary to the prohibition written in Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning Notary Positions (UUJN). Basically, the law can give responsibility to the notary for actions taken by the Notary, but it does not mean that all losses to the parties are the responsibility of the Notary, the Law has provided limitations and / or rules that already exist in the Notary Position Law, so that not all losses of the parties are the responsibility of the Notary. Thus, Notaries have legal protection as public officials who are entrusted with providing services.

So in the legal case that occurred in South Bekasi, Bekasi City, regarding Mr. A who sold the land and building to Mr. B in 2015. Because the sale and purchase must be completed first before the PPAT, and with the deed of sale and purchase of the PPAT, they go to PPAT X in Bekasi City to submit it. certificate to be checked for correctness of the data contained in the certificate at the local Land Office. But it turned out that before the parties signed the sale and purchase contract, A as the prospective seller had left because he had received money from B in the amount of Rp 50,000,000 (fifty million rupiah), as evidenced by receipts given by B and his partner. address. It is no longer known because although physically the land and buildings are under B's control, the proof of ownership of the land does not exist in B's and is not in B's name.

As a buyer, the person concerned suffered considerable losses due to the absence of legal proof of ownership, despite physically owning and controlling the land and building. Therefore, concerns arise about the potential emergence of A, his heirs, or other people who may take possession of the property in the future, even though B has purchased the land and buildings. B filed a lawsuit at the Bekasi District Court to seek legal protection and certainty as the plaintiff and buyer of the property. The purpose of this legal act is that everyone who builds a house in good faith is given legal protection and certainty regarding his ownership of both the land and the building of his house.

1) Implementation of Land Rights Sale and Purchase by Land DEED MAKING OFFICIALS and Land Dispute Resolution Procedures through Bekasi District Court.

Regarding the formal and material requirements as described above that for the sale and purchase of land rights before the Land Deed Making Officer (PPAT) must be final, both formal and material requirements, for formal requirements usually have been fulfilled the requirements for completeness of letters (certificates, etc.) that are proof of land rights. Material conditions, such as the full sale and purchase price, are conditions for the main agreement, namely buying and selling before the PPAT. Thus, it does not contradict Article 37 PP. No. 24 of 1997 which specifies that the transfer of land rights must be proven by a deed made by the authorized PPAT. While the provisions of Article 38 PP. No. 24 of 1997 concerning the parties who must be present in the preparation of the Deed of Sale and Purchase. Article 37 reads as follows:

- a. "Transfer of land rights and property rights to apartment units through buying and selling, exchange, grants, income in the company, and other legal acts of transfer of rights, except the transfer of rights through auction can only be

registered if proven by a deed made by the authorized PPAT according to the provisions of the applicable laws and regulations".

- b. "In certain circumstances as determined by the Minister, the Head of the Land Office may register the transfer of title to the parcel of freehold land, which is carried out between individual Indonesian citizens as evidenced by a deed that is not made by the PPAT, but which according to the head of the Land Office is considered sufficient to register the transfer of rights concerned".

Article 38 reads as follows:

- a. "The preparation of the deed as referred to in Article 37 paragraph (1) is attended by the parties who perform the legal act concerned and witnessed by at least 2 witnesses who are qualified to act as witnesses in the legal act".
- b. "The form, content and method of making PPAT deeds are regulated by the Minister".

This provision is not regulated in the Civil Code, but is recognized in business traffic in the community, this is an engagement that arises from the agreement, which is regulated in Article 1338 of the Civil Code, which recognizes the freedom of contract, with restrictions that the agreement must not contradict the laws and regulations and must be based on good faith. In this case, Notary-PPAT plays an important role, especially in the process of making a deed, to ensure that the deed does not conflict with existing laws and regulations and does not harm the party who made it. By taking into account the responsibilities and duties of Notary-PPAT in its position as a general official who is authorized to make authentic deeds, the deeds produced must be able to become a formal proof tool that has absolute truth. Therefore, Notaries are expected to play a proactive role in legally preventing potentially adverse circumstances from occurring. The individual or entity involved in making the agreement, along with the legal consequences and temporal aspects of the agreement. The documents mentioned above must be submitted to the PPAT before the sale and purchase deed is made by the authority. The sale and purchase of land must not be carried out before and made by the Land Deed Making Office in accordance with a predetermined deed which is an authentic deed.

### **Seller**

In the implementation of buying and selling, the seller must meet the requirements, namely the right to sell and authorized to sell. Who has the right to sell? That is the rightful holder of the right to the land (the owner of the land). If the owner is only 1 person, then he has the right to sell the land. However, if the owner is 2 people, then the one who has the right to sell is both together, not only one of them who sells. Example: inheritance land, sale and purchase must be jointly or with a "letter of approval" if all owners cannot attend. In addition to the right to sell, the buyer must also be authorized to sell. For example, for property/land gono-gini (jointly), one of the husband or wife is not authorized to sell, if they want to sell it must be done together.

### **Buyer**

The buyer must qualify as a rights holder, it must be seen what status the rights will be purchased. The requirements for buyers for freehold lands must comply with Article 21 of the Law, namely single Indonesian citizens, Legal Entities through PP 38 of 1963,

namely Government Banks, Agricultural Cooperatives, Religious Institutions, Social Institutions, if this provision is violated as a result of being affected by the provisions of Article 26 paragraph (2) of the Law, namely that "every sale, exchange, grant, gift by will and other deeds intended to directly or indirectly transfer rights Belonging to a foreigner, to a citizen who in addition to Indonesian citizenship has a foreign nationality or to a legal entity, except as stipulated by the government referred to in Article 21 paragraph (2), is void because the law and the land falls to the state, provided that the rights of other parties encumbering it continue and all payments that have been received by the owner cannot be reclaimed.

### **Object of Sale and Purchase of Land Rights**

The object of buying and selling land is land / land rights, which must be considered to pay attention to the land, namely about:

- a. By law, the location of the land is bound by the authority of the PPAT which is authorized to make deeds. Special witnesses must be witnesses in the procedures for buying and selling land that has not been certified by the Village Head and Village Officials where the land is located. As for the certified land are witnesses who meet the general requirements.
- b. Land area and boundaries, especially for land that has not been certified, because documentation is generally in the form of tax certificates, letters c / d, girik, and others.
- c. What is the right to the land to be sold? Hak Milik, Hak Guna Bangunan, Hak Guna Usaha, or Hak Pakai, because some land statuses such as waqf land and state land cannot be traded. Land can be acquired for agricultural or residential purposes.

- a) Agricultural land includes paddy fields and dry land.

The sale and purchase of agricultural land requires the approval of the competent authority, usually the National Land Agency. The purpose of the permit is to review whether the buyer is entitled and does not violate applicable regulations, including the maximum limit on land ownership (5 hectares) and the prohibition of absentee property ownership.

- b) Residential Land.

If you acquire 6 (six) plots of land, you must get approval. The purpose of the permit in this case is to review the criteria for land rights holders. And to prevent powerful countries from hoarding land for speculative purposes.

### **Based on Receipt**

A receipt is a proof of payment, debt relief. This receipt is regulated in article 229 e of the Criminal Code. The sale and purchase of land according to BW is "an agreement in which the seller has bound himself or promised to hand over the title to the land in question to the buyer who binds himself to pay to the seller the price he has agreed upon". The transfer of land ownership requires a legal instrument called the Deed of Sale and Purchase, which is often made by a Notary (PPAT). This documentation serves as evidence of a sale and purchase transaction of land rights, then continued with the registration process at the designated local land office. This registration process is critical in

establishing legally enforceable obligations for both sellers and buyers involved in the transfer of title. Proof of receipt in land sale and purchase transaction can be used as evidence before the deed of sale and purchase is made by PPAT. The validity of a sale and purchase transaction between the parties involved can be caused by the existence of a mutually agreed agreement, the legal competence of the parties, and the special nature of the transaction related to the sale and purchase. certain goods, as well as the transfer of title to land and buildings that belong to the seller.

### **Land Rights Sale and Purchase Procedure**

Sale and purchase according to the National Land Law must be carried out by the Land Deed Making Officer (PPAT).

### **Sale and purchase procedure for certified land:**

What are the requirements needed to make a land sale and purchase deed at the Land Deed Making Officer's office? Requirements that must be brought to the Notary / PPAT office:

1. Original Certificate & Photocopy of Certificate
2. Photocopy of KTP, KK and Marriage Certificate (seller and buyer)
3. Photocopy of NPWP (seller and buyer)
4. Photocopy of SPPT-UN & current year & STTS last ten years
5. Photocopy of IMB
6. Price receipt from the Seller
7. Statement Letter of Seller and Buyer (Format Provided at Notary Office)
8. Notarial Approval Letter of Husband / Wife (If not present)
9. Certificate of Inheritance (If Inherited) and Identity of the Parties concerned (Heirs)
10. Death Certificate (if deceased)
11. Certificate of Heirs stating there are no other heirs
12. The deed of sale and purchase along with the certificate and legality mentioned above, for the preparation of the Deed of Sale and Purchase by PPAT.
13. After the data is complete, then it is made for the calculation of sales and purchase tax, usually the tax is calculated from the transaction price or to the wishes of the parties.
14. Original Certificate in check at the Land Office.
15. After receiving the necessary papers, PPAT makes a sale and purchase deed attended by two witnesses.
16. After the parties pay/hand over the seller and buyer tax money, then from the Notary / PPAT office immediately pay the seller and buyer tax.
17. After receiving and verifying all relevant correspondence, the next action is to record the sale and purchase transaction in the register of land concerned. This process involves crossing out the seller's name and replacing it with the buyer's name on the certificate.

### **Buying and selling procedures for uncertified land**

Terms of sale and purchase that do not have a certificate, among others:

- a) Sellers and buyers come to the PPAT office;

- b) The letters that must be submitted to PPAT are:
1. The statement of the Village Head confirms that the land does not have a formal title certificate, and further confirms that there are no ongoing ownership disputes or legal encumbrances such as legal confiscation affecting the land to be sold.
  2. In addition to certificates or statements, it is also necessary to provide a letter of ownership verification (often in the form of a land tax letter, letter c/d, or girik) as well as a statement letter from the Village Head confirming its validity. From the title, which was subsequently authorized by the sub-district.
  3. Discontinuous assertion of physical authority asserted by the person concerned in the presence of two witnesses and a sub-district officer, and well known by the Village Head.
  4. Certificate of Land History from Exodus
  5. After receiving these letters, a sale and purchase deed can be made.
  6. The witness must be the Village Head and a member of the village administration where the land is located and the deed is made by the Subdistrict PPAT.

#### Requirements for Certificate Checking

1. Original certificate
2. Letter of assignment or power of attorney to check from PPAT to its employees. Some Land Offices require the PPAT to apply for a certificate check.
3. Application for certificate checking where the application form is already at the Land Office
4. Copy of Identity Card (KTP) of the certificate owner.
5. Certificate checking only takes 24 hours, even in some areas it can only be a few hours or can be waited.

#### The process of making a sale and purchase deed at the office of the Land Deed Making Officer

Preparation for making a sale and purchase deed

1. Before making a sale and purchase deed, PPAT checks the suitability of the certificate with the data in the Land Office.
2. The seller must pay Income Tax (PPH) of 5% of the selling price/transaction price if the sale and purchase price of the land is above Rp.60.000.000,-
3. The buyer must pay Land and Building Rights Acquisition Duty (BPHTB) of 5% of the value of the acquisition of taxable tax objects. The acquisition value of taxable tax objects is the value of tax object acquisition minus the value of non-taxable tax object acquisition determined regionally (each 2 Kabupaen/City) at most Rp.60 million.
4. And for buyer tax (BPHTB) can be deducted 60 million, for the Bekasi city area.

Example of calculating BPHTB in land sale and purchase transaction:

Mr. A buys Mr. B's land with a sale and purchase value of **Rp.200,000,000**. Then **the seller's tax** and **buyer's tax** are as follows:

Transaction price **IDR 200,000,000**, **Buyer Tax (BPHTB) = Rp. 200.000.000,**  
Rp. 60.000.000, (-)  
IDR 140,000,000,-

BPHTB:  $5\% \times \text{IDR } 140,000,000 = \text{IDR } 7,000,000.-$

Seller Tax (PPH) =  $5\% \times \text{IDR } 200,000,000.00 = \text{IDR } 10,000,000.-$

5. Income Tax and Land and Building Rights Acquisition Duty can be paid at a bank or post office. Before the Income Tax and Land and Building Rights Acquisition Duty are paid, the deed cannot be signed.
6. The seller makes a statement that the land owned is not in dispute.
7. The Land Deed Officer explained the purpose and content of the above statement.
8. PPAT must refuse to make a sale and purchase deed if:
  - a) The land to be sold is in dispute, tort or confiscated by the courts.
  - b) To the PPAT the original certificate is not submitted or the certificate submitted is not in accordance with the list at the land office.
  - c) One or the parties to the trade are not entitled or eligible to trade.
  - d) One of the parties acts on the basis of absolute power that essentially contains legal acts transferring rights.
  - e) No permission has been obtained from the competent authority.

#### **Preparation of Sale and Purchase Deed**

1. The preparation of the deed must be attended by the seller and prospective buyer or a person authorized by a Notarial power of attorney.
2. The preparation of the deed must be attended by two witnesses
3. The PPAT must read the deed and explain the content and purpose of making the deed, as well as the land registration procedures that must be carried out.
4. If the contents of the deed have been approved by the seller and prospective buyer, the deed is signed by the seller, buyer, witnesses and land deed making officials, after paying off income tax and BPHTB.
5. The deed is made original in 2 sheets, the first sheet is stored at the PPAT office and the second sheet is submitted to the land office for registration purposes (reverse name).
6. To the seller and buyer are given 2 copies each.

#### **How much does it cost to make a sale and purchase deed;**

The amount of the deed making fee must not exceed 1% of the transaction price stated in the deed.

#### **The next step after completing the sale and purchase deed;**

1. After completing the sale and purchase deed, PPAT then submits the sale and purchase deed and other required documents to the land office for the purpose of returning the name of the certificate.
2. The submission must be carried out no later than 7 (seven) working days from the signing of the deed.
3. The files or documents submitted consist of a letter requesting registration behind name, written power of attorney (if the name change is submitted not by the buyer), PPAT sale and purchase deed, certificate of land rights, photocopy of buyer and seller ID cards, permission to transfer rights from the authorized official (if needed), proof of payment of income tax (PPH), proof of BPHTB repayment.

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### The process at the Land Office

1. After the file is submitted to the land office, the land office provides proof of receipt of the application for name change to the applicant or his attorney.
2. Documents for the purposes of such Registration:
  - a. Original HGB/HM Certificate Number .../...
  - b. Deed of Sale and Purchase dated, Number : ... / ...
  - c. SPPT-UN in 2023
  - d. Original SSB Sheet 5
  - e. Original SSP Sheet 5
  - f. Original Power of Attorney from the Second Party.
  - g. Copy of Identity of the parties
3. The name of the old title holder (seller) in the land book and certificate is crossed out in black ink and paraphrased by the Head of the Land Office or a designated official.
4. The name of the new title holder (buyer) is written on the pages and columns of the land book and certificate with the date of recording affixed and signed by the Head of the Land Office or a designated official.
5. Registration behind the name of the certificate is subject to a fee in accordance with the tariff.

### Land dispute resolution procedure through the District Court in Bekasi.

The process of resolving land disputes through the District court in Bekasi is as follows:

- a. The Plaintiff submits a lawsuit to the Chairman of the Bekasi State Administration, the lawsuit must be filed with a letter of claim signed by the Plaintiff or his legal attorney. The letter of claim / claim filed must contain the following measurements:
  - 1) Full name and place of residence or seat of the parties;
  - 2) A brief description of the dispute is accompanied by an appendix of evidence;
  - 3) And the clear content of the lawsuit (petitum).
- b. The chief justice appoints a Judge/panel of Judges who will examine and decide the matter;
- c. Determination of the day of the trial.
- d. The summons of the parties to attend the hearing were made by the bailiff.

The summons to the defendant for the first hearing must specify the submission of a copy of the letter of claim and notice to the defendant that he may file an answer to be filed at the hearing.

- a. Court Hearings

If on the day appointed by the Panel of Judges based on the order of presence that has been issued, the Plaintiff is not present even though he has been duly summoned, then the case is void. Meanwhile, if the defendant is absent on a certain day for any reason, even though he has been legally summoned, the panel of judges must immediately recall the defendant. If the defendant receives a second summons and for any reason is not present at the hearing, the hearing continues in the absence of the defendant, and the plaintiff's claim is granted in its entirety.

b. Principal Inspection

Disputes The parties are given the option to submit written materials and witnesses deemed relevant to substantiate their claims.

c. Reading of the Verdict.

If a dispute over the sale and purchase of land is not brought before the PPAT (due to the absence of the PPAT sale and purchase deed) and the defendant does not know his place of residence so that he is not present until the second summons, then the decision is made by: Verstek, where the plaintiff's claim is granted.

The District Court decision provides legal certainty to the plaintiff as the legal owner of the property and buildings on it. The District Court's determination requires PPAT as the original holder of the certificate to submit the land certificate that is still registered in the name of the defendant to the plaintiff and his legal representative. Because the Defendant's residence is no longer known so that he cannot appear before the PPAT, the District Court decision also gives permission and power to the Plaintiff to sign the Deed of Sale and Purchase of land on behalf of the Defendant (Seller) at once. act for and on behalf of himself as the buyer at the price agreed upon at the time the sale is made. The plaintiff becomes the legal owner of the rights to the land and buildings on it after submitting a certificate to the PPAT and signing the sale and purchase deed before the PPAT, which is also evidenced by the Bekasi District Court decision, so there is no worry that the other party will suddenly appear in the future. -Suddenly sue, admitting ownership of property and house.

## CONCLUSION

That in making the deed of sale and purchase here, the notary is responsible for what he does, the notary is responsible for maintaining public trust and upholding the law, dignity and dignity in carrying out his province. So notaries must comply and comply with the Code of Ethics based on Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning Notary Positions (UUJN), Actions that are not in accordance with the notary Code of Ethics cannot be justified, after all regulations are made to regulate and make public officials not arbitrary in carrying out their duties. Notaries are guided to comply with laws and regulations and if notaries do not comply with applicable laws and regulations, they will get sanctions in accordance with the violations they make. Notaries who violate these provisions will be given an opportunity, if the violating notary continues to repeat the same violation, the Honor board and the Supervisory Panel each have the right to conduct their own examinations if there are notaries who commit violations, Notaries who knowingly violate the code of ethics, can be sanctioned and can harm the parties and the notary itself. That the legal consequences if the notary does not provide legal counseling to the parties in making the sale and purchase deed, while still making the deed, does not result in the imposition of administrative, civil, or sanction actions against the Notary. The person concerned shows behavior that is contrary to the legal and ethical norms prevailing in society. The scope of disciplinary action against Notaries as stipulated in the Notary Office Law is only limited to administrative sanctions such as reprimand or

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temporary suspension from the position of Notary. These measures only apply to activities that are contrary to the prohibitions outlined in Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning Notary Positions (UUJN).

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