i-Latinnotary Journal: Internasional Journal of Latin Notary
Vol 6 No 2 March 2026
ISSN: 2746-6159 (Electronic)
Open Access: https://i-latinnotary.notariat.unpas.ac.id/index.php/jurnal/index

The Liability of Land Deed Officials For The Embezzlement Of Duties On The Acquisition Of Rights Over Land

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Article Info

Article history:
Received 120825
Revised 220825
Accepted 020226

Keyword:
Legal Liability;
Land Deed Official (PPAT);
Embezzlement;
BPHTB; Tax Administration.

ABSTRACT

Land Deed Officials play a pivotal role in land transactions, particularly in the preparation of authentic deeds that serve as the legal basis for the transfer of rights over land. In practice, PPATs frequently receive deposits from taxpayers for the payment of the Duty on the Acquisition of Rights over Land and Building). Cases have nevertheless emerged in which PPATs have abused this authority by embezzling the BPHTB funds entrusted to them. This study aims to analyse the legal liability of the PPAT in cases of BPHTB embezzlement and its juridical implications. A normative juridical method with a descriptive-analytical specification is employed, drawing on the relevant statutory regulations and a case study of the decision of the Semarang District Court No. 738/Pid.B/2018/PN Smg. The findings show that the embezzlement of BPHTB by a PPAT fulfils the elements of the criminal offence of embezzlement under Articles 372 and 374 of the Indonesian Criminal Code. The conduct also constitutes a breach of the professional code of ethics, attracting administrative sanctions up to and including revocation of the PPAT licence. In more complex cases, the PPAT may further be charged under the Anti-Money Laundering Law and the Anti-Corruption Law where state financial losses can be established. The study underlines the need for stricter supervision over the practice of BPHTB deposits with PPATs and improved legal literacy among taxpayers regarding the direct payment of taxes. Regulatory reform is likewise necessary to provide legal certainty as to the boundaries of PPAT authority in the handling of tax funds.

INTRODUCTION

The Land Deed Official (*Pejabat Pembuat Akta Tanah*, hereinafter PPAT) is a public official vested with authority to prepare authentic deeds in respect of legal acts relating to land and to ownership rights over apartment units. The PPAT plays a central role in land registration as well as in the preparation of deeds of sale and purchase, gift, and the creation of mortgage rights (*Hak Tanggungan*) (Adjie. 2018).

In any transaction involving the transfer of rights over land, the parties are subject to the obligation to pay the Duty on the Acquisition of Rights over Land and Buildings (*Bea Perolehan Hak atas Tanah dan Bangunan*, hereinafter BPHTB). Many members of the public, however, do not fully understand the mechanics of BPHTB payment and consequently entrust the process to the PPAT. There are, regrettably, cases of abuse of authority by PPATs, including the embezzlement of tax funds deposited by taxpayers(Mella & Anthon, 2022; SUSANTO & PRATAMA, 2022).

A case in Semarang illustrates this problem: a PPAT was found to have appropriated part of the BPHTB funds entrusted to him for personal purposes (Decision of the Semarang District Court No. 738/Pid.B/2018/PN Smg, dated 8 January 2019 Decision of the Semarang District Court No. 738/Pid.B/2018/PN Smg, dated 8 January 2019). Such conduct falls within the criminal offence of embezzlement under Article 372 of the Indonesian Criminal Code (*Kitab Undang-Undang Hukum*

Pidana, KUHP). The present study therefore seeks to analyse the legal liability of the PPAT in cases of BPHTB embezzlement and its juridical implications(Ismelina et al., 2023; Tedjabuwana et al., 2024).

Indonesia is, by constitutional design, a state founded upon law (*rechtsstaat*), as expressly affirmed in Article 1(3) of the 1945 Constitution. One implementation of this principle is the regulation of the rights and obligations of citizens, including in the field of taxation such as the BPHTB(Basari et al., 2023).

From a legal perspective, the concept of liability is fundamental. Hans Kelsen defines legal liability as the obligation to bear a sanction in the event of a breach of law (Kelsen. 1945). The PPAT bears responsibility in the temporary holding and subsequent deposit of BPHTB funds from the taxpayer to the state treasury(Maruf et al., 2023). Although the BPHTB obligation rests on the taxpayer, the practice of entrusting payment to the PPAT raises important questions as to the proper boundaries of PPAT responsibility, particularly in the event of misappropriation(Afifah et al., 2023). The study therefore aims to analyse the legal liability of the PPAT in the deposit of BPHTB and the implications that follow(Prasetyo et al., 2023).

LITERATURE REVIEW

The PPAT is the official empowered to prepare authentic deeds relating to the transfer of rights over land and buildings. The PPAT is responsible for ensuring that BPHTB payable in a given transaction is correctly calculated, deposited with the state treasury, and recorded in the applicable tax administration system (Indonesia, Government Regulation No. 24 of 2016).

The PPAT bears a duty to assist in the verification and authentication of transactions involving land and buildings, including the responsibility to ensure that BPHTB has been paid by the taxpayer. The PPAT must also provide clear information to the parties to the transaction regarding their tax obligations and assist in the calculation of the tax due.

BPHTB evasion, whether by a taxpayer or by another party, attracts administrative sanctions in the form of fines or criminal sanctions in accordance with the applicable provisions. Where a PPAT is involved in such evasion, he or she may be subject to legal sanctions, criminal or administrative, depending on the degree of fault(Jamaludin et al., 2026; Muhammad & Noval, 2025).

RESEARCH METHODS

This study adopts a descriptive-analytical specification and a normative juridical approach. The descriptive-analytical method describes the legal problems addressed, processes and analyses the relevant data, and interprets the findings systematically before drawing conclusions and offering recommendations. To examine and discuss the legal problems involved, a normative juridical approach is employed, with reference to relevant statutory regulations together with a case study of judicial decisions, in particular the decision of the Semarang District Court No. 738/Pid.B/2018/PN Smg. Data were collected through library research covering primary legal materials (statutes, regulations, and judicial decisions), secondary legal materials (textbooks, journal articles, and scholarly commentary), and tertiary legal materials (legal dictionaries and encyclopaedias). The materials were analysed qualitatively using deductive reasoning, moving from general legal principles to the specific facts of the case under examination.

RESULTS AND DISCUSSION

General Overview of Legal Liability, Land Deed Officials, Tax Embezzlement, and the BPHTB

Legal liability is the obligation of an individual in various aspects of life. In legal theory, it is generally divided into *responsibility* (moral or political accountability) and *liability* (legal accountability attended by sanction). According to Hans Kelsen, a person is legally responsible when he or she breaches an applicable norm and, accordingly, may be subjected to sanction (. G. A. van Hamel adds that legal liability presupposes the capacity to understand the consequences of one's acts, awareness of the prohibition, and the ability to control one's will (Roeslan Saleh. 1983).

The PPAT is a public official authorised to prepare authentic deeds relating to rights over land and ownership units of apartment buildings. Various regulations, including the Head of National Land Agency Regulation No. 1 of 2006 and Government Regulation No. 24 of 2016, affirm the PPAT's role in the preparation of deeds of transfer of rights and of the creation of mortgage rights. The PPAT serves to guarantee legal certainty in land transactions, with the deeds prepared by him or her forming the basis for the transfer of rights and the issuance of land certificates by the National Land Agency.

Under Government Regulation No. 24 of 2016 and Head of National Land Agency Regulation No. 23 of 2009, three categories of PPAT are recognised: the PPAT proper (a public official authorised to prepare authentic deeds concerning rights over land); the Temporary PPAT (*PPAT Sementara*, a government official appointed in particular regions); and the Special PPAT (*PPAT Khusus*, an officer of the National Land Agency designated for specific duties). Government Regulation No. 37 of 1998 further confirms that the PPAT prepares authentic deeds concerning rights over land which form the basis for land registration by the National Land Agency.

The principal duties of the PPAT include the preparation of deeds of sale and purchase, gift, exchange, creation of mortgage rights, and power of attorney to create mortgage rights. The PPAT supports land administration but is not part of the National Land Agency. PPATs are required to operate within prescribed jurisdictional areas and to submit periodic activity reports to the local land office.

The PPAT bears administrative duties including the obligation to submit the address of his or her office, official seal, and monthly reports. Deeds must be delivered to the Land Office within seven working days, and the PPAT must ensure that the relevant taxes and duties have been paid before the deed is signed. Breach of these obligations may attract administrative sanctions up to dismissal. The regulatory framework governing the PPAT comprises Law No. 5 of 1960, Law No. 4 of 1996, Government Regulation No. 24 of 1997, Government Regulation No. 37 of 1998, and Head of National Land Agency Regulation No. 1 of 2006 (Boedi Harsono Boedi Harsono. 2013).

The criminal offence of embezzlement is regulated in Article 372 of the Criminal Code, which provides for a maximum sentence of four years' imprisonment or a maximum fine of nine hundred thousand rupiah for any person who, intentionally and unlawfully, appropriates a thing belonging to another and which has lawfully come into his or her possession (Indonesia, Criminal Code). The offence comprises a subjective element (intention) and objective elements (the unlawful appropriation of an object belonging in whole or in part to another, where possession was not obtained through any prior criminal act).

Articles 372 to 377 of the Criminal Code distinguish several categories of embezzlement, including ordinary embezzlement, petty embezzlement (where the object is valued below two hundred and fifty rupiah, as subsequently adjusted), aggravated embezzlement (where the perpetrator holds the object by virtue of an employment relationship or office), and embezzlement within the family. Divergent judicial interpretations of the offence may give rise to legal uncertainty and create potential for abuse (Prodjodikoro. 2010).

Three principal tax collection systems are recognised: the *Official Assessment System*, under which the tax authority determines the tax due; the *Self-Assessment System*, under which the taxpayer calculates and pays the tax personally; and the *Withholding System*, under which a third party is charged with collecting the tax (Mardiasmo. 2018).

The BPHTB was originally administered by the central government but, as of 1 January 2011, has been devolved to local government as a regional tax, levied at a rate of 5% on the transaction value after deduction of the non-taxable value of the object (*Nilai Perolehan Objek Pajak Tidak Kena Pajak*, NPOPTKP) (Indonesia, Law No. 28 of 2009). The duty is levied on sale and purchase, gift, inheritance, auction, and the grant of new rights.

BPHTB must be paid before the transaction or the signing of the deed. In a sale and purchase of land, the seller pays the Final Income Tax (*PPh Final*) (Indonesia, Law No. 36 of 2008), while the buyer settles the BPHTB prior to the signing of the Deed of Sale and Purchase (*Akta Jual Beli*). The PPAT may only sign the deed after the tax has been paid; documentary evidence of payment must subsequently be delivered to the Regional Tax Office and to the National Land Agency for registration of the land rights (Indonesia, Law No. 20 of 2000).

The Practice of Entrusting BPHTB Payments to the PPAT

BPHTB payment is conducted electronically through the PPAT or notary by uploading the required documents to the Regional Revenue Agency. For a sale and purchase, the required documents include the Regional Tax Payment Slip (SSPD BPHTB), the Land and Building Tax Notification (SPPT PBB), an identity card, evidence of land and building tax payment, and the land certificate. For a gift or inheritance transaction, additional documents are required, including a Certificate of Inheritance or a Deed of Gift.

The taxpayer or the PPAT inputs the Tax Object Number (NOP) for verification of the outstanding obligation. Upon successful verification, the taxpayer obtains a payment code and pays through an official channel. After payment, the taxpayer uploads the Deed of Sale and Purchase and enters a one-time password to finalise the transaction. Where all requirements are satisfied, the electronic SSPD BPHTB may be printed as valid evidence of payment.

Juridical implications. The PPAT has no authority to manage BPHTB funds (Saleh. 2021). An abuse of authority may be classified, depending on the circumstances, as breach of contract (*wanprestasi*) or as a criminal offence. In one widely reported case, a PPAT identified as Rita was alleged to have misappropriated approximately 23 billion rupiah from tax payments associated with the sale and purchase of houses; she was charged under Articles 372 and 374 of the Criminal Code together with Law No. 8 of 2010 on the Prevention and Eradication of Money Laundering (Indonesia, Law No. 8 of 2010).

The PPAT is required to verify the payment of BPHTB before signing a deed of transfer of rights. Failure to do so may attract sanctions under the code of ethics up to and including dismissal, pursuant to Minister of Agrarian Affairs and Spatial Planning / National Land Agency Regulation No. 2 of 2018. The absence of a clear legal basis governing the entrustment of BPHTB payments to the PPAT creates space for abuse. Where embezzlement of BPHTB is established, the PPAT may also be charged under Article 486 of the new Criminal Code (Law No. 1 of 2023), which carries a maximum sentence of five years' imprisonment.

The Authority of the PPAT in Relation to BPHTB Payments by Taxpayers

The PPAT is an independent and impartial office. Under Government Regulation No. 24 of 2016, a PPAT may concurrently serve as a notary, consultant, or legal adviser, but may not be a civil servant, an employee of a state-owned or regional-owned enterprise, or an advocate, in order to safeguard the balance of interests among the parties.

The principal duty of the PPAT is to prepare deeds concerning legal acts relating to land and to ownership units of apartment buildings, including sale and purchase, exchange, gift, contribution in kind (*inbreng*), division of rights, the grant of *Hak Guna Bangunan* (the right to build), the creation of *Hak Tanggungan*, and the power of attorney to create such mortgage rights. The PPAT is not authorised to receive deposits for tax payments such as BPHTB, although in practice the PPAT often assists clients in this regard for the sake of efficiency and security.

The PPAT also plays a role in supporting state revenue collection, including by ensuring the payment of Income Tax by the seller and BPHTB by the buyer before signing the relevant deed. Under Law No. 20 of 2000, the PPAT may sign a deed only after the taxpayer has produced evidence of BPHTB payment, and is obliged to report the transaction to the Tax Office. Violation of this obligation attracts a fine of seven million five hundred thousand rupiah per breach (Indonesia, Law No. 20 of 2000).

Under the Self-Assessment System, the taxpayer is responsible for calculating and paying his or her own tax. The PPAT may assist by calculating and depositing the BPHTB, but the principal responsibility remains that of the taxpayer. This system facilitates voluntary compliance but also opens avenues for tax manipulation if oversight is weak.

In the case of PPAT AN, a client deposited 5.2 billion rupiah for the payment of taxes. Although the PPAT was not strictly authorised to receive such deposits, the arrangement arose on the basis of trust. Where the PPAT fails to pay the BPHTB as instructed, he or she may incur both civil and criminal liability, depending on the form of the mandate (*kuasa*) granted and the legal elements established.

The Liability of the PPAT for the Embezzlement of BPHTB

Criminal responsibility is the legal principle that determines whether a person may be held accountable for a criminal offence committed. In the case of the embezzlement of BPHTB by PPAT AN, the sanctions applied refer to the provisions of the Indonesian Criminal Code, as the BPHTB Law contains no special penal provisions for such conduct (Hiariej. 2016).

The criminal offence of embezzlement in the Criminal Code is regulated in Article 372, which provides that any person who, intentionally and unlawfully, appropriates a thing belonging in whole or in part to another, and which is in his or her possession not by reason of any crime, is liable to a maximum sentence of four years' imprisonment. The elements of Article 372 of the Criminal Code consist of objective and subjective elements. The objective elements include the act of appropriation, a thing belonging in whole or in part to another, and possession not arising from a crime, while the subjective elements comprise intention and unlawfulness.

In the present case, PPAT AN received from PT P, Tbk a tax deposit in the amount of 5,237,982,600 rupiah for the administration of taxes on a transfer of land rights. The money was nevertheless used for personal purposes without the owner's consent, thereby fulfilling the elements of the criminal offence of embezzlement. Under the principle of criminal responsibility, a person may be punished only where an element of fault is established, as reflected in the maxim *geen straf zonder schuld* ("no punishment without fault") (Moeljatnov. 2015). PPAT AN may therefore be held criminally liable for the embezzlement.

In Decision No. 738/Pid.B/2018/PN Smg of 8 January 2019, the Semarang District Court found that AN, a notary and PPAT, was legally and convincingly proven to have committed the criminal offence of embezzlement and sentenced him to ten months' imprisonment. The elements of criminal responsibility were satisfied in respect of AN, including the requisite age of responsibility, the presence of fault in the form of intention, and the absence of any ground for excuse (Indriati, 2026).

The embezzlement of BPHTB tax funds by AN falls within the category of intention as purpose (*opzet als oogmerk*), inasmuch as AN deliberately used the client's funds without authority. Although the Court relied on Article 372 of the Criminal Code, the more appropriate provision is arguably Article 374 of the Criminal Code, which deals with aggravated embezzlement, given that AN's conduct was carried out in his capacity as a PPAT ([1]Indonesia, *Kitab Undang-Undang Hukum Pidana)*.

The conduct of AN may also potentially fall within the scope of the criminal offence of corruption under Article 2(1) of Law No. 31 of 1999 as amended by Law No. 20 of 2001, given the elements of self-enrichment and loss to state finances (Indonesia, Law No. 31 of 1999). The loss caused by AN's conduct reached approximately 5.2 billion rupiah, with indications that approximately 1.1 billion rupiah was applied to personal use. On this view, the sanction imposed was unduly lenient and risks undermining the deterrent effect against similar conduct by other officials.

PPAT AN received deposits from his client for the payment of BPHTB but abused that trust by committing embezzlement. He must accordingly bear criminal responsibility for his conduct.

PPAT AN may also be sued under Article 1365 of the Civil Code on the unlawful act (*onrechtmatige daad*) (Indonesia. Civil Code). His conduct fulfils each of the constituent elements:

a. An act — the embezzlement of BPHTB funds;
b. Unlawfulness — breach of statutory provisions, of the client's rights, of a legal duty, of propriety, and of community norms; (Agustina . 2003)
c. Fault — the act was committed with intention and with negligence in the fulfilment of duties;
d. Damage — PT P, Tbk suffered material loss of 1.2 billion rupiah and immaterial loss in that the deed of sale and purchase and the transfer of registered title could not be processed;
e. Causation — AN's conduct directly caused the loss in question.

PPAT AN also violated the professional code of ethics as set out in the IPPAT Code of Ethics (Code of Ethics of the Indonesian Association of Land Deed Officials). The embezzlement of tax funds contravenes the oath of office, the principle of honesty, and the responsibilities of a PPAT. The conduct further damaged the professional organisation of PPATs and may attract sanctions ranging from reprimand to dishonourable discharge from membership.

In the present case, PPAT AN was sentenced to ten months' imprisonment by the Semarang District Court (Decision No. 738/Pid.B/2018/PN Smg) and stands liable to dishonourable discharge from the membership of IPPAT.

CONCLUSION

Based on the foregoing analysis, two principal conclusions may be drawn. First, with respect to the authority of the PPAT regarding BPHTB payments, the entrustment of BPHTB payment to the PPAT does not fall within the formal authority of the PPAT. The principal tasks and powers of the PPAT comprise the preparation of eight categories of deeds relating to legal acts in the field of land, as set out in the Government Regulation on the Position of PPAT. The PPAT plays an additional role in supporting state revenue, in that he or she is required to verify the payment of BPHTB before preparing a deed; the obligation to pay BPHTB, however, rests on the taxpayer and not on the PPAT. In the present case, PPAT AN merely assisted the parties to the sale and purchase by depositing the BPHTB; the PPAT acts as a service provider and only receives deposits on the basis of trust between the client and the PPAT. The very fact of such deposits being received nevertheless gives rise to liability on the part of the PPAT, criminal, civil, and administrative.

Second, with respect to the liability of the PPAT for the embezzlement of BPHTB, the criminal responsibility and sanctions applicable to a PPAT who embezzles BPHTB are governed by Article 372 of the Criminal Code, which carries a maximum sentence of four years' imprisonment. Such conduct prejudices not only the client but also the state, given that BPHTB is a regional tax. The embezzlement of BPHTB by PPAT AN falls within the category of intention as purpose (*opzet als oogmerk*). From the perspective of civil law, AN's conduct satisfies the elements of an unlawful act under Article 1365 of the Civil Code; he may therefore be sued for damages by way of civil liability owed to PT P, Tbk for the loss suffered. From the perspective of professional ethics, the embezzlement constitutes a breach of the PPAT code of ethics and of the oath of office, which obliges the PPAT to uphold the honour of the State, the Government, and the dignity of the office. The applicable sanction under the code of ethics is dishonourable discharge from the membership of IPPAT under Article 6 of the PPAT Code of Ethics.

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