

## **Accountability of a Notary as a Land Deed Making Official for Misuse of Trust Related to Embezzlement of Certificates**

<sup>Ω</sup>Vioni Fadhila Aryani & M. Sofyan Pulungan  
*Universitas Indonesia*

<sup>a</sup>Correspondent E-mail: [vioni.fadhila@ui.ac.id](mailto:vioni.fadhila@ui.ac.id)

### **ABSTRACT**

*This study aims to describe and analyze the Notary Public's accountability as an LDMO for the abuse of trust related to certificate embezzlement and legal remedies that can be taken by the appeared as the aggrieved party for this action. The type of research used in this research is normative juridical research. The type of data used in this research is secondary data through document studies or literature studies. The legal materials that have been collected are then processed and analyzed systematically using qualitative data analysis methods. The results showed that the Notary Public as LDMO has accountability for the abuse of authority given based on trust related to embezzlement of certificates in the management of land rights transfer registration. The accountabilities that can be charged are administrative, criminal, and moral accountabilities. In addition, legal remedies taken by parties who feel aggrieved are categorized through two channels, namely the non-litigation by reporting to the local Regional Supervisory Council of Notary Public and the litigation by reporting to the local police. Based on this conclusion, it is recommended that the Notary Public and the Notary Public as LDMO carry out their duties and positions by upholding and complying with the applicable code of ethics and laws and regulations. Then an amendment to Law No. 2 of 2014 and Government Regulation No. 24 of 2016. In this case, it is necessary to add provisions on criminal sanctions against the Notary Public's actions that violate the Office Law and the code of ethics to have a deterrent effect. In addition, the Notary Public and LDMO will be more careful, responsible, and professional in carrying out their professions and offices.*

**Keywords:** *Accountability, Certificate, Embezzlement, LDMO, Notary Public.*

---

---

Submitted: September 21, 2021

Accepted: November 10, 2021

Published: November 21, 2021

---

---

Doi: <https://doi.org/10.56087/aijih.v24i2.285>

---

---



## INTRODUCTION

The Office of Notary Public is a position of trust given by the public and the state based on laws and regulations. As a trust holder, the Notary Public should carry out this trust with full accountability and adhere to the legal rules governing it, the code of ethics, and the norms in public. This hope is due to the Notary Public's role in providing legal certainty and legal protection to the public through their legal products domiciled as authentic deeds with perfect evidentiary power. The Office of Notary Public regulations are contained in Law of the Republic of Indonesia Number 2 of 2014 on the Amendment to Law Number 30 of 2004 on the Office of Notary Public (hereinafter referred to as Law No. 2 of 2014). Based on Article 1 number 1 of Law No. 2 of 2014, explains that:

*"Notary Public we mean a public official having an authority to draw up authentic deeds and other authorities as referred to in this Law or based on other Laws."*

Based on this provision, it can be concluded that the public official in question is the Notary Public who has the authority to make authentic deeds and other authorities referred to in Law No. 2 of 2014 appointed by the authorities to serve the interests of the public.

In carrying out his profession, a Notary Public can also serve as a Land Deed Making Officer (hereinafter referred to as LDMO). Based on Article 1 number 1 of Government Regulation of the Republic of Indonesia Number 24 of 2016 on Amendment to Government Regulation Number 37 of 1998 on Regulation of the Office of Land Deed Making Officer (hereinafter referred to as Government Regulation No. 24 of 2016), explains that:

*"Land Deed Making Officer, hereinafter referred to as LDMO, means a public official authorized to draw up authentic deeds regarding legal actions on land rights or ownership rights on apartment unit."*

The provisions on the double office of the Notary Public with the LDMO, as based on Article 17 section (1) point g of Law No. 2 of 2014, regulates that:

*"The Notary Public shall be prohibited from doubling as the Land Deed Making Officer and/or Class II Auction Officer outside the Notary Public's domicile."*

Then it is also emphasized in Article 19 section (2) of Law No. 2 of 2014, which regulates that *"the Notary Public's domicile as Land Deed Making Officer must follow the Notary Public's domicile"*.

Based on these provisions, the absolute requirement for the Notary Public to doubling as LDMO is where they have the same domicile. Thus, the Notary Public has the opportunity to doubling as LDMO. Furthermore, although the Notary Public and LDMO are two positions with different authorities, they can be held by one person as a single professional unit. Therefore, the Notary Public to doubling as LDMO must comply with all laws and regulations and the code of ethics related to the two professions.

LDMO plays an essential role in ensuring legal certainty by drawing up a deed of legal action that causes the transfer of land rights. In this case, based on Article 37 section (1) of Government Regulation of the Republic of Indonesia Number 24 of 1997 on Land Registration (hereinafter referred to as Government Regulation No. 24 of 1997), regulates that:

*“The transfer of land rights and ownership rights on apartment unit through buying and selling, exchanging, grants, income in the company, and other legal acts of transferring rights, except for the transfer of rights through auctions, can only be registered if it is proven by deeds drawn up by the authorized Land Deed Making Officer in accordance with the provisions of the legislation.”*

So all forms of legal actions that cause the transfer of land rights and ownership rights on apartment unit may only be carried out with deeds drawn up by LDMO. In this case, the deed is used as evidence to register the transfer of land rights at the land office. In addition, the deed also covers the sale and purchase of land rights, which is one of the legal actions related to the transfer of land rights that often occurs in the life of the public. Therefore, it can be concluded that the absolute requirement in buying and selling land rights must be done before the LDMO as the official authorized to draw up and issue the deed of sale and purchase of land rights. Thus, everyone who will buy and sell land rights will use the services of LDMO or the Notary Public as LDMO. This regulation aims to obtain legal certainty regarding the transfer of land rights.

With the issuance of the sale and purchase deed by LDMO, it does not mean that the name of the land buyer is directly registered as the new name of the holder of land rights.<sup>1</sup> So, the following process that must be carried out is registering the transfer of rights at the local land office. The transfer of rights is commonly referred to as a name transfer. The purpose behind the name of the certificate is to obtain strong evidence and broad evidentiary powers. Therefore, the legal act of transferring rights must be registered at the land office to be recorded in the land book and the relevant certificate.<sup>2</sup>

---

<sup>1</sup>Hermit, H. (2009). *Cara Memperoleh Sertifikat Tanah: Tanah Hak Milik, Tanah Negara, Tanah Pemda, dan Balik Nama*. Bandung: CV. Mandar Maju, p. 200.

<sup>2</sup>Hayati, N. (2016). Peralihan Hak dalam Jual Beli Hak atas Tanah (Studi Tinjauan terhadap Perjanjian Jual Beli dalam Konsep Hukum Barat dan Hukum Adat dalam Kerangka Hukum Tanah Nasional). *Lex Jurnalica, Universitas Esa Unggul*, 13(3), p. 284.

---

Suppose the sale and purchase deed issuance has been completed, but the buyer does not change the name at the land office. In that case, the name listed in the certificate and the documents (general register) at the land office continues to use the old name as the right holder.<sup>3</sup> This condition is because the land registration system in Indonesia adheres to a negative system with a positive tendency. In essence, everything listed in the land book and certificate will be strong evidence of rights until proven otherwise. Thus, land rights that have been registered and obtained certificates on behalf of those entitled to have received legal certainty guarantees related to certainty of rights, the certainty of objects and subjects, and the administrative process of issuing certificates of land rights.<sup>4</sup>

The process of changing the name of the land rights certificate can be carried out if the person concerned has fulfilled the requirements and completed the required documents. This case is based on Appendix II of the Regulation of the Head of the National Land Agency of the Republic of Indonesia Number 1 of 2010 on Service Standards and Land Regulations. The files that must be submitted to the Land Office to transfer land rights through buying and selling are:

1. Application form that has been filled out and signed by the applicant or his/her proxy on sufficient stamp duty;
2. Power of Attorney if authorized;
3. Photocopy of applicant's identity (KTP, KK) and proxy if authorized, which has been matched with the original by the counter officer;
4. Photocopy of Deed of Establishment and Legalization of Legal Entity which has been matched with the original by the counter officer, for legal entities;
5. Original certificate;
6. Sale and Purchase Deed from LDMO;
7. Photocopy of ID card and seller-buyer parties and/or their proxies;
8. Permit for Transfer of Rights if the certificate/decision contains a sign stating that the right may only be transferred if permission has been obtained from the competent authority;
9. Photocopy of SPPT PBB for the current year, which has been matched with the original by the counter officer, submission of proof of SSB (BPHTB) and proof of payment of income (at the time of registration of rights).

The management behind the name of the certificate can be done with 2 (two) method options, namely self-management independently or using the services of LDMO that has drawn up deeds of sale and purchase of land rights. If the participants, especially the buyers, agree to implement the sale and purchase until the management of the certificate's name is entirely entrusted to LDMO, it will be charged extra. On this trust,

---

<sup>3</sup>*Ibid.*

<sup>4</sup>Sutedi, A. (2014). *Sertifikat Hak Atas Tanah*. Jakarta: Sinar Grafika, pp. 6-7.

---

there will be a legal relationship for the granting of authority, as based on Article 1792 of Colonial Regulations, Staatsblad Number 23 of 1847 on the Burgerlijk Wetboek voor Indonesie/the Civil Code (hereinafter referred to as the Civil Code), which regulates that “A mandate is an agreement, by which an individual assigns authority to another, who accepts it, to perform an act on behalf of such mandatory”.

Based on these provisions, LDMO and Notary Public as LDMO will act as the mandatory to process the name transfer of the certificate to the land office. Thus, LDMO has the authority to do so, so that it must carry out the mandate with full accountability. However, in Law No. 2 of 2014, Government Regulation No. 24 of 2016, and related laws and regulations do not mention the authority of LDMO or the Notary Public as LDMO in managing the registration of land rights transfers.

Authority given to LDMO in managing the registration of the transfer of land rights is to change the name of the certificate immediately with confidence in the safekeeping and submission of documents related to the registration of the transfer of rights, including the original certificate the transferred land rights. According to the elucidation of Article 32 of Government Regulation No. 24 of 1997, explains that:

*“Certificate is a letter of proof of rights that applies as a strong means of proof regarding the physical data and juridical data in accordance with the data contained in the letter of measurement and the book of land rights in question.”*

Regarding the submission of certificates to LDMO based on a relationship of trust, there is a safekeeping relationship between LDMO and land rights holders as based on Article 1712 of the Civil Code, which regulates that:

*“The sequestrator may not use the item deposited without the express permission given by the giver of the deposit or it can be concluded that it exists, with the threat of compensation for costs, losses and interest, if there is a reason for that.”*

Based on these provisions, LDMO must maintain the certificate and not misuse it for personal interests or things that can damage the physical certificate. It is because the certificate is a state document in the custody of the LDMO office or the Notary Public.<sup>5</sup> Although Law No. 2 of 2014 and Government Regulation No. 24 of 2016 also do not mention the authority or obligation to receive land rights certificates deposited from the parties. However, no article in the regulation prohibits the Notary Public or LDMO from accepting land rights certificates.

---

<sup>5</sup>Rimba, R. K. S. (2016). EPT Larangan Penerimaan Titipan Sertifikat Hak Atas Tanah oleh Notaris dan Kaitannya dengan Kode Etik Notaris. *Lambung Mangkurat Law Journal, Universitas Lambung Mangkurat*, 1(2), p. 184.

In practice, as proof of delivery and safekeeping of the certificate to the LDMO or the Notary Public as the LDMO, a receipt is given to the certificate owner. The LDMO or the Notary Public has signed receipt as the LDMO as the recipient of certificate and parties as to the custodian of certificate and contents of receipt. The time limit is by the agreement or according to the needs that have been previously agreed and made in the format of a receipt for the purpose and intent of the certificate.<sup>6</sup>

From the explanation above, the LDMO or the Notary Public as the LDMO has the authority based on the parties' trust in managing the registration of the land rights transfer, namely the transfer of the name of the certificate. This authority also includes receiving and using the documents required in the certificate transfer process as intended. However, nowadays, there are many cases where the LDMO or the Notary Public of the LDMO abuses the authority that has been given to him by the parties. Abusing the authority is embezzling certificates for their interests, causing losses to the parties entitled to the land rights. The act of embezzlement is one of these criminal acts regulated in Articles 372 – 374 of Law of the Republic of Indonesia Number 1 of 1960 on Amendment of the Criminal Code (hereinafter referred to as the Criminal Code).

The crime of embezzlement of certificates committed by the Notary Public as LDMO in the implementation of his profession and position must meet the elements as based on Article 374 of the Criminal Code, which regulates that:

*“Embezzlement committed by any person who has possession of the property on account of his personal service or of his profession or for monetary compensation, shall be punished by a maximum imprisonment of 5 (five) years.”*

From these provisions, it can be concluded that the elements of the criminal act of embezzlement in the article are intentional, unlawful acts, possessing an item that another person wholly or partly owns, is in his control not because of a crime, and is carried out by a person whose control of the item is caused by a crime. Because of an employment relationship. Suppose the Notary Public meets these elements as LDMO in the abuse of authority related to the land certificate handed over to him. In that case, the action is categorized as a criminal act of embezzlement. Thus, it can be held accountable in connection with the implementation of the authority it has.

Based on the preliminary description above, this study aims to describe and analyze the Notary Public's accountability as an LDMO for the abuse of trust related to certificate embezzlement and legal remedies that can be taken by the appeared as the aggrieved party for this action. The benefits of this research are that it can provide input for the Notary Public as LDMO in carrying out his profession, position and duties

---

<sup>6</sup>Putri, D. T. (2019). “Analisis Yuridis terhadap Penitipan Sertipikat kepada Notaris/PPAT Terkait Proses Peralihan Hak Atas Tanah (Studi Putusan Pengadilan Negeri Nomor 53/PID.B/2017/PN.BKT)”. *Thesis*. Master of Notary, Faculty of Law, Universitas Sumatera Utara, p. 69.

based on applicable laws and regulations and professional code of ethics. In addition, it provides knowledge to the public regarding legal remedies that can be taken if the Notary Public as LDMO violates the law and code of ethics.

## METHOD

The type of research used in this research is normative juridical research. Normative juridical research is legal research conducted by examining library materials or secondary data.<sup>7</sup> Therefore, the approach in this research is the statutory approach. The type of data used in this research is secondary data. Secondary data are materials obtained through document studies or literature studies.<sup>8</sup> Thus in this study, the secondary data used are categorized into three legal materials, namely:

1. Primary legal materials are materials whose contents are binding because the Government issues them.<sup>9</sup> The types of regulations as primary legal materials in this study are:
  - a. The 1945 Constitution of the Republic of Indonesia;
  - b. The Civil Code;
  - c. The Criminal Code
  - d. Law No. 8 of 1981 on the Code of Criminal Procedure;
  - e. Law No. 2 of 2014 on the Amendment to Law No. 30 of 2004 on the Office of Notary Public;
  - f. Government Regulation No. 24 of 1997 on Land Registration
  - g. Government Regulation No. 24 of 2016 on the Amendment to Government Regulation No. 37 of 1998 on the Regulation of the Office of Land Deed Making Officer;
  - h. Government Regulation No. 23 of 2007 on Legal Regions of the State Police of the Republic of Indonesia;
  - i. Regulation of Minister of Law and Human Rights No. M.02.PR.08.10 of 2004 on Procedures for Appointment of Members, Dismissal of Members, Organizational Structure, Work System and Procedure for Investigation by the Supervisory Council of Notary Public;
  - j. Regulation of Minister of Agrarian Affairs and Spatial Planning/National Land Agency No. 2 of 2018 on Development and Supervision to Land Deed Making Officer;
  - k. Decision of Minister of Agrarian Affairs and Spatial Planning/National Land Agency No. 112/KEP-4.1/IV/2017 on Ratification of the Code of Ethics for the Association of Land Deed Making Officer;

---

<sup>7</sup>Soekanto, S. & Mamudji, S. (2019). *Penelitian Hukum Normatif: Suatu Tinjauan Singkat*. Jakarta: PT. Raja Grafindo Persada, p. 13.

<sup>8</sup>Waluyo, B. (2008). *Penelitian Hukum dalam Praktek*. Jakarta: Sinar Grafika, p. 157.

<sup>9</sup>Ashshofa, B. (2010). *Metode Penelitian Hukum*. Jakarta: PT. Rineka Cipta, p. 103.

---

1. Code of Ethics for the Notary Public.
2. Secondary legal materials, namely materials that discuss and provide an explanation of primary legal materials.<sup>10</sup> The secondary legal materials in this research are books, scientific journals, articles, and theses.
3. Tertiary legal materials, namely tertiary sources, namely legal materials that are supportive of primary and secondary legal materials.<sup>11</sup> The tertiary legal material in this study is a legal dictionary.

Document research data collection techniques are used to obtain the legal materials. Document study is an activity of reading, studying, exploring, and quoting theories or concepts from literature, books, journals, or other written works relevant to the topic, focus or research variable.<sup>12</sup> Legal materials that have been collected through document studies are then processed and analyzed systematically using qualitative data analysis methods. The analysis will support explaining and answering the legal issues formulated in the formulation of the problem.

## RESULT AND DISCUSSION

### A. Accountability for Misuse of Trust by The Notary Public as Land Deed Making Officer on Land Certificate Embezzlement

The Notary Public is a legal profession; thus, the Notary Public profession is a noble profession (*Nobile officium*). They called the *nobile officium* because the Notary Public profession is very closely related to humanity.<sup>13</sup> In carrying out his profession, the Notary Public is a public official authorized to do authentic deeds. The Office of Notary Public as a public official before the law has the power of proof in terms of doing the authentic deed he made, the Notary Public is a position of trust that the applicable legal rules have given, and for that, a Notary Public is fully responsible for carrying out that trust as well as possible. When the trust is violated in the drawing up of deeds, whether intentional or not, the Notary Public is obliged to take accountability for it.<sup>14</sup>

The Notary Public's accountability about the implementation of the authority it has. The Notary Public's authority in doing an authentic deed is based on Article 15 section (1) of Law No. 2 of 2014, which regulates that:

---

<sup>10</sup>*Ibid.*

<sup>11</sup>*Ibid.*, p. 104.

<sup>12</sup>Widodo, W. (2017). *Metodologi Penelitian Populer dan Praktis*. Jakarta: PT. Raja Grafindo Persada, p. 75.

<sup>13</sup>Anshori, A. G. (2009). *Lembaga Kenotariatan Indonesia: Perspektif Hukum dan Etika*. Yogyakarta: UII Press, p. 25.

<sup>14</sup>Edwar, E., et al. (2019). Kedudukan Notaris sebagai Pejabat Umum Ditinjau dari Konsep *Equality Before the Law*. *Jurnal Hukum & Pembangunan, Universitas Indonesia*, 49(1), p. 182.

---



*“A Notary Public shall be authorized to draw up an authentic deed on all actions, agreements, and decisions required by the laws and legislation and/or the relevant parties to contain in an authentic deed, guarantee the certain date of drawing up of deed, keep deed, give tenor, copy and excerpt of deed, as long as the drawing up of the deed is not assigned or excepted to another official or person stipulated by the law.”*

Based on the description above, the Notary Public only has the authority to do an authentic deed as long as the deed is not done by another official stipulated by law. Furthermore, based on Article 15 section (2) of Law No. 2 of 2014, regulates that in addition to the authority as referred to in section (1), A Notary Public shall also be authorized to:

- a. ratify signature and determine certain dates of documents privately made by registering the same in a special register;
- b. register any documents privately made in a special register;
- c. make copies of the authentic documents privately made in the form of copies as written and described in the relevant documents;
- d. verify the copies to the authentic documents;
- e. give a legal extension on drawing up of deeds;
- f. draw up deeds relating to agrarian affairs; or
- g. draw up deeds of minutes of bid.

Based on the above provisions, it is concluded that the Notary Public has authority related to authentic deeds and has other authorities related to the implementation of his profession in public. Based on Article 15 section (3) of Law No. 2 of 2014, regulates that:

*“In addition to the authorities as referred to in the section (1) and section (2), a Notary Public shall have other authorities stipulated by the laws and legislation.”*

In Law No. 2 of 2014, the only terminology (*uitsluitend*) is no longer included. It is because the terminology *uitsluitend* has been included in the elucidation of Law No. 2 of 2014, which states that the Notary Public is a public official who is authorized to do an authentic deed as long as the drawing up of particular authentic deeds is not reserved for other public officials.<sup>15</sup> Another public official who is specialized in doing authentic deeds for specific legal actions is LDMO. The legal action in question is a legal action regarding land rights or Ownership rights on apartment units. Based on Article 2 of Government Regulation No. 24 of 2016, regulates that:

---

<sup>15</sup>Anshori, A. G. (2009). *Op. Cit.*, p. 15.

- (1) LDMO has the main task of carrying out some land registration activities by drawing up deeds as evidence that specific legal actions have been taken regarding land rights or ownership rights on apartment units, which will be used as the basis for registering changes to land registration data resulting from such legal actions.
- (2) The legal actions as referred to in section (1) are as follows:
  - a. buy and sell;
  - b. exchange;
  - c. grant;
  - d. entry into the company (inbreng);
  - e. sharing of joint rights;
  - f. the granting of Building Use Rights/Use Rights on Owned Land;
  - g. granting Mortgage Rights;
  - h. a mandate imposes Mortgage Rights.

Based on the above provisions, it can be concluded that the legal action in question is a legal action regarding land rights or Ownership rights on apartment units which will be used as the basis for registration of data changes and land registration aimed at ensuring legal certainty.

For this purpose, the function of land registration is to obtain strong proof of the validity of legal actions regarding land. Registration also fulfils the legality of legal actions, meaning that without registration, the legal actions do not occur legally according to law.<sup>16</sup> Then to carry out the main tasks mentioned above, LDMO has the authority to do authentic deeds regarding all legal actions determined by the Regulation of the Office of LDMO, land rights and Ownership rights on apartment units located within its working area, namely one province.

From the description above, it can be concluded that the Notary Public and LDMO are two different professions with different authorities. However, the drawing up of authentic deeds, both by the Notary Public and LDMO, is not only required by laws and regulations, but also because it is desired by interested parties to ensure the rights and obligations of the parties for the sake of certainty, order, and legal protection for interested parties as well as for the public as a whole.<sup>17</sup> Thus the deeds drawn up by the Notary Public or LDMO can be a legal basis which is expected to minimize the occurrence of disputes in the future. In the position of the Notary Public who doubles as an LDMO, the Notary Public must carry out the rights and obligations,

---

<sup>16</sup>Muyassar, M., *et al.* (2019). Pertanggungjawaban Hukum Notaris terhadap Peningkaran Akta Jual Beli Tanah Bersertifikat oleh Pihak yang Dirugikan. *Syah Kuala Law Journal, Universitas Syiah Kuala*, 3(1), pp. 155-156.

<sup>17</sup>Triyono, T. (2019). Tanggung Jawab Pejabat Pembuat Akta Tanah (PPAT) dalam Pembuatan Akta Jual Beli Tanah dan Implikasi Hukumnya bagi Masyarakat. *Al Qodiri: Jurnal Pendidikan, Sosial, dan Keagamaan, Sekolah Tinggi Agama Islam Al Qadiri*, 17(2), p. 168.

---

and the authorities stipulated in Law No. 2 of 2014, Government Regulation No. 24 of 2016, related laws and regulations, and the code of ethics of each of these professions. Thus, as LDMO, the Notary Public has a dualism of rules and codes of ethics related to each of these professional positions that must be obeyed at once.

Associated with the management of the registration of the transfer of rights at the land office, it does not include the authority of the Notary Public or LDMO mandated by laws and regulations and the code of ethics. It happens because the management of the registration of the transfer of land rights can be carried out independently by interested parties or using the services of LDMO or the Notary Public as LDMO. However, an absolute requirement to transfer land rights, including buying and selling, is carried out with deeds drawn up by LDMO or the Notary Public as LDMO based on Government Regulation No. 24 of 1997.

For those who use the services of LDMO or the Notary Public as LDMO in the transfer of land rights through buying and selling, from the implementation of the sale and purchase until the name transfer of the certificate at the land office will be managed by LDMO or the Notary Public as LDMO. However, the Law No. 2 of 2014, Government Regulation No. 24 of 2016, related laws and regulations do not mention the authority of the Notary Public or LDMO in managing the transfer of land rights. It is based on the trust and authority granted by interested parties, so LDMO or the Notary Public as LDMO has the authority to carry out the management.

LDMO and the Notary Public, as LDMO who are granted the trust and authority in managing the transfer of name certificates, must be fully responsible for all processes of transfer of name along with the documents submitted to them. A mandate is generally described in Article 1792 of the Civil Code.

Based on these provisions, LDMO and the Notary Public as LDMO as the mandatory party are given the mandate in managing the transfer of land rights registration, namely the transfer of the name of the certificate at the local land office. Thus, the LDMO and the Notary Public as LDMO act on behalf of the appeared as a mandate, in which the LDMO and the Notary Public as the LDMO are responsible for all acts authorized, as long as the actions carried out by the mandatory do not exceed the authority given by the mandate.

In the event of submission of a certificate, a receipt will be made by LDMO and the Notary Public as LDMO so that a deposit agreement occurs, as based on Article 1694 of the Civil Code, regulates that:

*“A deposit shall take place, if an individual accepts assets from another party, subject to the condition that he must keep such and return such in their original state.”*

Therefore, the certificate as the object of the agreement in the deposit agreement must be returned as before. In this case, LDMO and the Notary Public as LDMO must return the certificate as before to the land rights holder.

In connection with their authority, the Notary Public or the LDMO may be held responsible for their actions not by the applicable provisions or carried out against the law. So that the Notary Public and LDMO in carrying out their profession must not only be based on the law but also must uphold the moral values of the profession. Suppose the Notary Public or LDMO runs their profession without heeding the applicable rules and professional code of ethics, of course. In that case, they will be faced with legal problems that arise and can be held accountable.<sup>18</sup>

They are associated with the Notary Public's authority as LDMO in the management and deposit of land rights transfer documents, including the original certificate of land rights, the Notary Public as LDMO has accountability for this. As mandated in Article 1712 of the Civil Code, it is regulated on the accountability of the sequestrator. The Notary Public and the Notary Public as LDMO are responsible for maintaining the certificate and not being misused for personal or other parties' interests. If the LDMO or the Notary Public as LDMO does not carry out these accountabilities, they can be held accountable for their authority by implementing sanctions.

The Notary Public is a public official based on the law appointed by the government, and the government appoints the Notary Public not only for the sake of the Notary Public but also for the benefit of the wider public. The services provided by the Notary Public to the public are related to significant trust issues. This accountability can be in the form of legal or moral accountability.<sup>19</sup> The form of accountability for the Notary Public and LDMO is the implementation of sanctions for errors or omissions in carrying out their positions.

Legal accountabilities consist of administrative, civil, and criminal accountabilities. *First*, administrative accountability is defined as administrative error or commonly referred to as maladministration committed by the Notary Public and LDMO in carrying out their duties, obligations, and authorities, which are not carried out according to the applicable laws regulations.<sup>20</sup> *Second*, civil liability is civil liability for the material truth of the deeds drawn up by the Notary Public and

---

<sup>18</sup>Fransiska, L. & Pandamdari, E. (2018). Tinjauan Yuridis terhadap Tanggung Jawab Notaris dalam Membuat PPJB Nomor 32 (Studi Putusan Nomor: 28/PD.G/2015/PN.BGR). *Jurnal Hukum Adigama, Universitas Tarumanagara*, 1(2), p. 7.

<sup>19</sup>Fitrah, F. A., et al. (2021). The Position of Civil Servant Investigator of Directorate General of Tax (DGT) in the Frame of Taxation Criminal Law Enforcement in Indonesia. *SIGn Jurnal Hukum, CV. Social Politic Genius (SIGn)*, 3(1), p. 4.

<sup>20</sup>Prawira, I. G. B. Y. (2016). Tanggung Jawab PPAT terhadap Akta Jual Beli Tanah. *Jurnal Ius: Kajian Hukum dan Keadilan, Universitas Mataram*, 4(1), p. 69.

---

LDMO in the construction of unlawful acts (onrechtmatige daad).<sup>21</sup> *Third*, criminal accountability related to the imposition of criminal sanctions against the Notary Public or LDMO can be carried out as long as the Notary Public or LDMO has made a forged letter, falsified the deed, deceived the parties or made the deed he made as a tool to commit a criminal act so that it violates the provisions of criminal law.<sup>22</sup> Then moral accountability is related to violations committed by the Notary Public and LDMO as members of the profession against the professional code of ethics, which generally contains obligations, prohibitions, sanctions and procedures for enforcing the code of ethics and must be responsible to the public who use their services, professional organizations and country.

As it is known that this paper discusses an action by the Notary Public as LDMO who has abused his authority based on the trust and authority given by the appearers regarding the embezzlement of certificates. For these actions, the Notary Public as LDMO can be held accountable. The accountabilities that can be imposed on the Notary Public as LDMO are:

### **1. Administrative Accountability**

The Notary Public's accountability are administratively categorized as acts that abuse their authority, do not carry out their duties and obligations under Law No. 2 of 2014 for the Notary Public and Government Regulation No. 24 of 2016 for LDMO as appropriate. In the case of misuse of trust by the Notary Public as LDMO related to certificate embezzlement, then in his position as LDMO the Notary Public has violated Article 16 section (1) point a of Law No. 2 of 2014, which regulates that:

*"In performing his/her office, a Notary Public shall be obligated to act trustworthy, honestly, accurately, independently, non-unilaterally, and maintain the interests of the relevant parties in any legal action."*

The act of embezzlement carried out by the Notary Public as LDMO by abusing the authority based on the trust given by the appeared regarding the certificate for the management of the certificate name transfer is a dishonest act against the law. In his position as LDMO, the act of embezzling the certificate can also be imposed with administrative accountability for committing a violation as based on Article 12 section (2) of Regulation of Minister of Agrarian Affairs and Spatial Planning/National Land Agency of the Republic of Indonesia Number 2 of 2018 on Development and Supervision to Land Deed Making

---

<sup>21</sup>Anshori, A. G. (2009). *Op. Cit.*, p. 35.

<sup>22</sup>Febrina, D. T. & Sulaiman, A. (2019). Tanggung Jawab Pejabat Pembuat Akta Tanah (PPAT) dalam Pembuatan Akta Jual Beli Tanah Berdasarkan Peraturan Pemerintah Republik Indonesia Nomor 24 Tahun 2016 tentang PPAT (Studi Kantor Notaris dan PPAT Anita Mahdalena, S.H). *Petita, Universitas Riau Kepulauan Batam*, 1(1), p. 149.

Officer (hereinafter referred to as Regulation of National Land Agency No. 2 of 2018), which regulates that violations committed by LDMO as referred to in section (1) are:

- a. violation of the implementation of the Office of LDMO;
- b. does not carry out the obligations regulated in laws and regulations;
- c. violate the prohibition provisions stipulated in laws and regulations; and/  
or
- d. violates the Code of Ethics.

Based on these provisions, the act of embezzlement of certificates carried out by LDMO has violated the implementation of its position, violated the prohibition provisions stipulated in laws and regulations, namely the prohibition of committing criminal acts of embezzlement, and has violated the code of ethics, which as known in the LDMO code of ethics must be honest and trustworthy. The form of accountability is in the form of implementing sanctions for responsible actions. In Article 85 of Law No. 2 of 2014, administrative sanctions are given if the Notary Public violates that provisions, namely in the form of:

- a. oral warning;
- b. written warning;
- c. suspension;
- d. honourably dismissal; or
- e. dishonourably dismissal.

Meanwhile, the administrative sanctions given to LDMO, as based on Article 13 section (1) of Regulation of National Land Agency No. 2 of 2018, regulates that the sanctions imposed on LDMOs that commit violations as referred to in Article 12 section (2), can be in the form of:

- a. oral warning;
- b. suspension;
- c. honourably dismissal; or
- d. dishonourably dismissal.

Sanctions of warning and/or oral warning can be categorized as one of the proper coercive procedures. Meanwhile, suspension, honourably dismissal, and/or dishonourably dismissal can be categorized as a recall of favorable decisions.<sup>23</sup>

---

<sup>23</sup>Sulihandari, H. & Rifani, N. (2013). *Prinsip-Prinsip Dasar Profesi Notaris Berdasarkan Peraturan Perundang-Undangan Terbaru*. Jakarta: Dunia Cerdas, p. 115.

## **2. Criminal Accountability**

The Notary Public certainly bears criminal accountability as LDMO who commits criminal acts of embezzlement of certificates for personal interests carried out in his capacity as a public official. In general, the definition of a criminal act of embezzlement is based on Article 372 of the Criminal Code, regulates that:

*“Any person who with deliberate intent and unlawfully appropriates property which wholly or partially belongs to another and which he has in his possession otherwise than by a crime, shall, being guilty of embezzlement, be punished by a maximum imprisonment of four years or a maximum fine of sixty rupiahs.”*

Based on these provisions, it can be concluded that the elements of the criminal act of embezzlement are deliberate, unlawful acts, possessing an item where the item is wholly or partly owned by another person, and is in his power not because of a crime.

Furthermore, based on Article 374 of the Criminal Code, regulates that:

*“Embezzlement committed by any person who has possession of the property on account of his personal service or of his profession or for monetary compensation, shall be punished by a maximum imprisonment of five years.”*

The Notary Public and LDMO's criminal liability can be imposed if the Notary Public or LDMO is proven to have committed a crime related to the deed they made and the process of doing the deed so that the Notary Public and the LDMO can be subject to criminal sanctions based on the Criminal Code and related criminal laws and regulations. The imposition of criminal sanctions on the Notary Public and LDMO in their capacity as public officials who have the authority regulated in Law No. 2 of 2014 and Government Regulation No. 24 of 2016, not in the individual capacity of the Notary Public or LDMO as legal subjects.

## **3. Moral Accountability**

Moral accountability can also be imposed on the Notary Public as the LDMO who embezzles the certificate in the transfer process. It happens because the Notary Public as LDMO, does not behave ethically based on his professional ethics, so it is detrimental to the appearers. As is known, the code of ethics is an internal sign that the Notary Public and LDMO must obey in carrying out their profession in serving the general public.

The relationship between the Notary Public and LDMO professions with the public and the state has been regulated in the Law No. 2 of 2014, Government Regulation No. 24 of 2016, and other laws and regulations. Meanwhile, the relationship between the Notary Public and LDMO professions with the Notary Public and LDMO professional organizations is regulated through a code of ethics. The existence of a code of ethics is a logical consequence of a job called a profession.<sup>24</sup> So that in carrying out their professions and office, the Notary Public and LDMO comply with the official rules and laws and regulations related to their profession and must comply with the professional code of ethics for their office. The code of ethics is essential to maintain the quality of legal services to the public.

In carrying out their profession, the Notary Public and the LDMO carry out the work mandated by law and carry out an essential social function, namely being responsible for carrying out the trust given by the general public they serve. Related to the act of embezzlement of certificates carried out by the Notary Public as LDMO has violated the code of ethics. Based on Article 3 point 1 and point 4 of the Code of Ethics for the Notary Public, regulates that the Notary Public or other people (as long as the person concerned is running a Office of Notary Public) must:

1. Have good morals, character and personality;
4. Be honest, independent, impartial, trustworthy, thorough, full of accountability, based on laws and regulations and the contents of the oath of office.

In addition, LDMO must have a good personality, uphold the dignity and honor of LDMO and behave honestly and responsibly in carrying out their profession. Based on Article 3 point a, point b, and point f of the Code of Ethics for the Association of LDMO, regulates that in order to carry out the duties of the LDMOs and Substitute LDMOs or in daily life, each LDMO is required to:

- a. good personality and uphold the dignity and honor of LDMO;
- b. uphold the state basis and applicable law and act by the meaning of the oath of office and the code of ethics;
- f. work responsibly, independently, honestly, and impartially.

Based on the above provisions, it is clear that the act of embezzlement of certificates carried out by the Notary Public as LDMO illustrates that the Notary Public as LDMO does not have good morals, morals, and personality, also behave dishonestly and irresponsibly.

---

<sup>24</sup>Anshori, A. G. (2009). *Op. Cit.*, p. 48.



The act of embezzling the certificate by the Notary Public as LDMO by abusing the authority over the trust and authority given to him has fulfilled the violation of the Notary Public and LDMO codes of ethics so that the Notary Public as the LDMO who acted can be held accountable by imposing sanctions in the code of ethics against him.

Based on Article 6 section (1) of the Code of Ethics for the Notary Public, regulates that sanctions imposed on members who violate the Code of Ethics can be in the form of:

- a. reprimand;
- b. warning;
- c. suspension from membership of the association;
- d. honourably dismissal from membership of the association;
- e. dishonourably dismissal from membership of the association.

Furthermore, based on Article 6 section (1) of the Code of Ethics for the Association of LDMO, regulates that sanctions imposed on members of the Association of LDMO who violate the Code of Ethics can be in the form of:

- a. reprimand;
- b. warning;
- c. *schorsing* (suspension) from membership of the Association of LDMO;
- d. *onzetting* (honourably dismissal) from membership of the Association of LDMO;
- e. dishonourably dismissal from membership of the Association of LDMO.

Based on the above provisions, the sanctions in the Notary Public code of ethics and the LDMO code of ethics are the same. So the position of the Notary Public as an LDMO if violates the code of ethics, the same sanction can be imposed.

## **B. Legal Efforts Against Misuse of Trust by The Notary Public as Land Deed Making Officer on Land Certificate Embezzlement**

As based on Article 1 section (3) of the 1945 Constitution, regulates that "*Indonesia is a law-based state*". It means that all actions or implementation of the authority of the authorities or state equipment are based on a law that guarantees justice for its citizens. Associated with the Office of Notary Public and LDMO professions, the state authorizes the Notary Public and LDMO to manage the rights and interests of individual citizens regarding the citizens' needs for authentic deeds that guarantee legal certainty.

The position of a Notary Public or an LDMO provides legal certainty services in the form of drawing up authentic deeds and drawing up land deeds. There are 2 (two) main functions for Notary Public and LDMO in carrying out their duties. First, the Notary Public and the LDMO have the accountability of legal certainty to the public for each ratification of legal bindings. Second, the Notary Public and the LDMO have the authority given by law as state officials to provide legal reinforcement for specific legal bindings and actions. Which ultimately provides peace and security to the public.<sup>25</sup>

The state provides legal protection for the people to regulate private interests to supervise so that state officials in carrying out their duties do not act arbitrarily. It is manifested in the form of preventive and repressive government actions. Preventive legal protection aims to prevent disputes from occurring, which directs government actions to be careful in making decisions, and repressive protection aims to resolve disputes, including their handling in the judiciary.<sup>26</sup> If a dispute occurs, the law must be enforced to realize justice, benefit, and legal certainty.

In resolving a dispute, it can be resolved through litigation, which is a dispute resolution process through the courts, or non-litigation channels, which is a dispute resolution process outside the court. The legal remedies that the aggrieved party can take due to the embezzlement of the land certificate by the Notary Public as LDMO in the process of registering the transfer of land rights:

### **1. Non-Litigation**

The development, supervision, examination, and imposition of sanctions on the behavior and implementation of the Office of Notary Public are carried out by the Minister of Law and Human Rights by establishing the Supervisory Council of Notary Public. The role of the Supervisory Council of Notary Public is to carry out supervision of the Notary Public so that in carrying out his duties, he does not deviate from his authority and does not violate the applicable laws and regulations. Meanwhile, the function of the Supervisory Council of Notary Public is to ensure that all rights and authorities as well as obligations given to the Notary Public in carrying out their duties as given by the applicable laws and regulations are always carried out on a predetermined path, not only on a legal basis but also on a moral basis, and ethics to ensure legal protection and legal certainty for those who need it. No less important is the role of the public in supervising and consistently reporting the actions of the Notary Public who, in carrying out his duties, does not comply with the applicable legal rules to the local Supervisory Council of Notary

---

<sup>25</sup>Darusman, Y. M. (2017). Kedudukan Notaris sebagai Pejabat Pembuat Akta Otentik dan sebagai Pejabat Pembuat Akta Tanah. *ADIL: Jurnal Hukum, Universitas YARSI*, 7(1), p. 44.

<sup>26</sup>Muyassar, M., et al. (2019). *Op. Cit.*, p. 161.

Public. A report like this can eliminate the Notary Public's actions that are not by the legal rules for carrying out the Office of Notary Public's duties.<sup>27</sup>

The Supervisory Council of Notary Public has levels with its authority, covering District/Municipal, Regional, and Central. Based on Article 1 number 6 of Law No. 2 of 2014, explains that:

*"The Supervisory Council of Notary Public, hereinafter referred to as the Supervisory Council we mean a body having authority and obligation to develop and supervise Notary Publics."*

The act of abuse of authority based on trust by the Notary Public as LDMO related to embezzlement of certificates in the transfer of names can be reported by the injured party to the Regional Supervisory Council domiciled in the local district or municipal. Based on Article 70 point g of Law No. 2 of 2014, regulates that:

*"District/Municipal Supervisory Council shall be authorized to receive reports from the public on alleged violation of Code of Ethics of Notary Public or violation of any provisions herein."*

Regarding the report submitted by the party who feels aggrieved, as based on Article 21 of Regulation of Minister of Law and Human Rights No. M.02.PR.08.10 of 2004 on Procedures for Appointment of Members, Dismissal of Members, Organizational Structure, Work System and Procedure for Investigation by the Supervisory Council of Notary Public, regulates that:

- (1) Reports can be submitted by parties who feel aggrieved.
- (2) The report must be submitted in writing in the Indonesian language accompanied by accountable evidence.
- (3) Reports regarding alleged violations of the Notary Public Code of Ethics or violations of the implementation of the Office of Notary Public are submitted to the Regional Supervisory Council.
- (4) The public reports other than those referred to in section (3) shall be submitted to the Regional Supervisory Council.
- (5) If the report referred to in section (3) is submitted to the Regional Supervisory Council, the Regional Supervisory Council shall forward it to the competent Regional Supervisory Council.
- (6) If the report referred to in section (3) is submitted to the Central Supervisory Council, the Central Supervisory Council shall forward it to the competent Regional Supervisory Council.

---

<sup>27</sup>Anggrainy, T. (2020). "Akibat Hukum Notaris yang Melakukan Tindak Pidana di Bidang Perpajakan dalam Menjalankan Jabatannya". *Thesis*. Master of Notary, Faculty of Law, Universitas Sumatera Utara, p. 113.

Based on these provisions, the efforts that disadvantaged parties can take are reporting the actions of the Notary Public and the Notary Public as LDMO. They are suspected of violating the code of ethics, office law, and other laws and regulations reported to the Regional Supervisory Council. The report must be made in Indonesian accompanied by reliable evidence.

## 2. Litigation

The Notary Public as LDMO, who abuses the public's trust regarding certificate embezzlement, can be reported to the police, who are authorized to receive reports and/or complaints from the public. Based on Article 1 number 24 of Law No. 8 of 1981 on the Code of Criminal Procedure, explains that:

*“Report is the notification of a competent official submitted by a person by right or obligation based on law that a criminal event has occurred or in occurring or is expected to occur.”*

The aggrieved party can report the Notary Public as LDMO suspected of committing a criminal act of embezzlement, as based on article 374 of the Criminal Code.

Furthermore, reporting the Notary Public as an LDMO can be reported based on Article 4 section (1) of Government Regulation No. 23 of 2007 on Legal Regions of the State Police of the Republic of Indonesia, regulates that legal regions of the police include:

- a. legal regions of the National Police Headquarters for the territory of the Unitary State of the Republic of Indonesia;
- b. legal regions of the regional police for the territory of the province;
- c. legal regions of the resort police for the territory of the district/municipal;
- d. legal regions of the sector police for the territory of the sub-district.

Based on these provisions, anyone can report a criminal act of embezzlement committed by a Notary Public as an LDMO. In this case, the reporter can report it in the legal regions of the police where the crime occurred.

However, a Notary Public as the LDMO who was reported was not necessarily guilty. As in criminal procedural law, which recognizes the presumption of innocence principle, a person cannot be considered guilty until proven otherwise that the person concerned is genuinely guilty.

Recognition of the principle of presumption of innocence in the criminal procedure law applicable in our country has two purposes. First, to provide protection and guarantees for a human being who has been accused of

committing a crime in the process of examining a case so that his human rights will not be raped. Second, to provide guidelines for officers to limit their actions in conducting examinations because those being examined are human beings who have the same dignity and worth as those conducting the examination.<sup>28</sup>

After reporting to the Notary Public as the LDMO, the police will conduct a preliminary investigation and an investigation into the alleged crime of embezzling the certificate. After that, the police will summon the witnesses and the Notary Public as the reported LDMO for examination. However, to examine the Notary Public as an LDMO for the investigation and judicial process, the police must obtain approval from the Supervisory Council of Notary Public. Based on Article 66 of Law No. 2 of 2014 regulates that:

- (1) In the interest of the judicial process, the investigators, general prosecutors, or judges with the approval from the Supervisory Council of Notary Public shall be authorized to:
  - a. take a copy of Minutes of Deed and/or documents attached to the Minutes of Deed or Notarial Protocols kept by the Notary Public; and
  - b. summon the Notary Public to be present in the hearing relating to the deeds he/she draw up or Notarial Protocols kept by the Notary Public.
- (2) Taking of copy of Minute of Deed or documents as referred to in section (1) point a, shall be made in minutes of submission.
- (3) Supervisory Council of Notary Public within a maximum period of 30 (thirty) working days as of the receipt of the letter of request for approval as referred to in section (1) must provide an answer to accept or reject the request for approval.
- (4) If the Supervisory Council of Notary Public does not provide an answer within the period as referred to in section (3), the Supervisory Council of Notary Public is deemed to have received the request for approval.

Based on these provisions, the police must send a letter of approval request to the Supervisory Council of Notary Public to examine the Notary Public as LDMO on suspicion of embezzlement. Within 30 (thirty) working days after the Supervisory Council of Notary Public receives a letter of request for approval from the police, the Supervisory Council of Notary Public is deemed to have approved the police to summon and conduct an examination of the Notary Public. Administratively, this rule is a form of protection and defense for the Notary Public, primarily if it is associated with implementing the Office of Notary Public as a public official and as an institution of trust by the public.

---

<sup>28</sup>Nurhasan, N. (2017). Keberadaan Asas Praduga Tak Bersalah pada Proses Peradilan Pidana: Kajian. *Jurnal Ilmiah Universitas Batanghari Jambi, Universitas Batanghari, 17(3)*, p. 208.

---

If, during examination in court, the Notary Public as LDMO is proven to have committed a criminal act of embezzlement whose object is a certificate of appearance, then a guilty verdict will be imposed. Thus the Notary Public as an LDMO can be punished by applicable criminal law without taking refuge under the power of an official order.

## CONCLUSIONS AND SUGGESTIONS

Based on the descriptions above, it can be concluded that the Notary Public as LDMO has accountability for the abuse of authority given based on trust related to embezzlement of certificates in the management of land rights transfer registration. The accountabilities that can be charged are administrative, criminal, and moral accountabilities. In addition, legal remedies taken by parties who feel aggrieved are categorized through 2 (two) channels, namely the non-litigation by reporting to the local Regional Supervisory Council of Notary Public and the litigation by reporting to the local police. Based on this conclusion, it is recommended that the Notary Public and the Notary Public as LDMO carry out their duties and positions by upholding and complying with the applicable code of ethics and laws and regulations. Then an amendment to Law No. 2 of 2014 and Government Regulation No. 24 of 2016. In this case, it is necessary to add provisions on criminal sanctions against the Notary Public's actions that violate the Office Law and the code of ethics to have a deterrent effect. In addition, the Notary Public and LDMO will be more careful, responsible, and professional in carrying out their professions and offices.

## REFERENCES

The 1945 Constitution of the Republic of Indonesia.

Anggrainy, T. (2020). "Akibat Hukum Notaris yang Melakukan Tindak Pidana di Bidang Perpajakan dalam Menjalankan Jabatannya". *Thesis*. Master of Notary, Faculty of Law, Universitas Sumatera Utara.

Anshori, A. G. (2009). *Lembaga Kenotariatan Indonesia: Perspektif Hukum dan Etika*. Yogyakarta: UII Press.

Ashshofa, B. (2010). *Metode Penelitian Hukum*. Jakarta: PT. Rineka Cipta.

Colonial Regulations, *Staatsblad* Number 23 of 1847 on the *Burgerlijk Wetboek voor Indonesie*/the Civil Code.

Darusman, Y. M. (2017). Kedudukan Notaris sebagai Pejabat Pembuat Akta Otentik dan sebagai Pejabat Pembuat Akta Tanah. *ADIL: Jurnal Hukum, Universitas YARSI*, 7(1), 36-56.

- Decision of Minister of Agrarian Affairs and Spatial Planning/National Land Agency of the Republic of Indonesia Number 112/KEP-4.1/IV/2017 on Ratification of the Code of Ethics for the Association of Land Deed Making Officer.
- Edwar, E., *et al.* (2019). Kedudukan Notaris sebagai Pejabat Umum Ditinjau dari Konsep *Equality Before the Law*. *Jurnal Hukum & Pembangunan, Universitas Indonesia*, 49(1), 180-201. doi: <http://dx.doi.org/10.21143/jhp.vol49.no1.1916>
- Extraordinary Congress of the Indonesian Notary Association of 2015 on Amendment to Code of Ethics for the Notary Public.
- Febrina, D. T. & Sulaiman, A. (2019). Tanggung Jawab Pejabat Pembuat Akta Tanah (PPAT) dalam Pembuatan Akta Jual Beli Tanah Berdasarkan Peraturan Pemerintah Republik Indonesia Nomor 24 Tahun 2016 tentang PPAT (Studi Kantor Notaris dan PPAT Anita Mahdalena, S.H). *Petita, Universitas Riau Kepulauan Batam*, 1(1), 123-156.
- Fitrah, F. A., *et al.* (2021). The Position of Civil Servant Investigator of Directorate General of Tax (DGT) in the Frame of Taxation Criminal Law Enforcement in Indonesia. *SIGN Jurnal Hukum, CV. Social Politic Genius (SIGN)*, 3(1), 1-25. doi: <https://doi.org/10.37276/sjh.v3i1.107>
- Fransiska, L. & Pandamdari, E. (2018). Tinjauan Yuridis terhadap Tanggung Jawab Notaris dalam Membuat PPJB Nomor 32 (Studi Putusan Nomor: 28/PD.G/2015/PN.BGR). *Jurnal Hukum Adigama, Universitas Tarumanagara*, 1(2), 1-25.
- Government Regulation of the Republic of Indonesia Number 24 of 1997 on Land Registration (State Gazette of the Republic of Indonesia of 1997 Number 59, Supplement to State Gazette of the Republic of Indonesia Number 3696).
- Government Regulation of the Republic of Indonesia Number 37 of 1998 on the Regulation of the Office of Land Deed Making Officer (State Gazette of the Republic of Indonesia of 2006 Number 52, Supplement to State Gazette of the Republic of Indonesia Number 3746).
- Government Regulation of the Republic of Indonesia Number 23 of 2007 on Legal Regions of the State Police of the Republic of Indonesia (State Gazette of the Republic of Indonesia of 2007 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 4714).
- Government Regulation of the Republic of Indonesia Number 24 of 2016 on the Amendment to Government Regulation Number 37 of 1998 on the Regulation of the Office of Land Deed Making Officer (State Gazette of the Republic of Indonesia of 2006 Number 120, Supplement to State Gazette of the Republic of Indonesia Number 5893).
- Hayati, N. (2016). Peralihan Hak dalam Jual Beli Hak atas Tanah (Studi Tinjauan terhadap Perjanjian Jual Beli dalam Konsep Hukum Barat dan Hukum Adat dalam Kerangka Hukum Tanah Nasional). *Lex Jurnalica, Universitas Esa Unggul*, 13(3), 278-289.

Hermit, H. (2009). *Cara Memperoleh Sertifikat Tanah: Tanah Hak Milik, Tanah Negara, Tanah Pemda, dan Balik Nama*. Bandung: CV. Mandar Maju.

Law of the Republic of Indonesia Number 1 of 1946 on Criminal Code Regulations.

Law of the Republic of Indonesia Number 1 of 1960 on Amendment of the Criminal Code (State Gazette of the Republic of Indonesia of 1960 Number 1, Supplement to State Gazette of the Republic of Indonesia Number 1921).

Law of the Republic of Indonesia Number 8 of 1981 on the Code of Criminal Procedure (State Gazette of the Republic of Indonesia of 1981 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3209).

Law of the Republic of Indonesia Number 30 of 2004 on the Office of Notary Public (State Gazette of the Republic of Indonesia of 2014 Number 117, Supplement to State Gazette of the Republic of Indonesia Number 4432).

Law of the Republic of Indonesia Number 2 of 2014 on the Amendment to Law Number 30 of 2004 on the Office of Notary Public (State Gazette of the Republic of Indonesia of 2014 Number 3, Supplement to State Gazette of the Republic of Indonesia Number 5491).

Muyassar, M., *et al.* (2019). Pertanggungjawaban Hukum Notaris terhadap Pengingkaran Akta Jual Beli Tanah Bersertifikat oleh Pihak yang Dirugikan. *Syiah Kuala Law Journal, Universitas Syiah Kuala*, 3(1), 147-166. doi: <https://doi.org/10.24815/sklj.v3i1.12446>

Nurhasan, N. (2017). Keberadaan Asas Praduga Tak Bersalah pada Proses Peradilan Pidana: Kajian. *Jurnal Ilmiah Universitas Batanghari Jambi, Universitas Batanghari*, 17(3), 205-215.

Prawira, I. G. B. Y. (2016). Tanggung Jawab PPAT terhadap Akta Jual Beli Tanah. *Jurnal Ius: Kajian Hukum dan Keadilan, Universitas Mataram*, 4(1), 64-78.

Putri, D. T. (2019). "Analisis Yuridis terhadap Penitipan Sertipikat kepada Notaris/PPAT Terkait Proses Peralihan Hak Atas Tanah (Studi Putusan Pengadilan Negeri Nomor 53/PID.B/2017/PN.BKT)". *Thesis*. Master of Notary, Faculty of Law, Universitas Sumatera Utara.

Regulation of Minister of Law and Human Rights of the Republic of Indonesia Number M.02.PR.08.10 of 2004 on Procedures for Appointment of Members, Dismissal of Members, Organizational Structure, Work System and Procedure for Investigation by the Supervisory Council of Notary Public.

Regulation of Minister of Agrarian Affairs and Spatial Planning/National Land Agency of the Republic of Indonesia Number 2 of 2018 on Development and Supervision to Land Deed Making Officer (Bulletin Gazette of the Republic of Indonesia of 2018 Number 395).

Regulation of the Head of the National Land Agency of the Republic of Indonesia Number 1 of 2010 on Service Standards and Land Regulations.



- Rimba, R. K. S. (2016). EPT Larangan Penerimaan Titipan Sertifikat Hak Atas Tanah oleh Notaris dan Kaitannya dengan Kode Etik Notaris. *Lambung Mangkurat Law Journal, Universitas Lambung Mangkurat*, 1(2), 180-191.
- Soekanto, S. & Mamudji, S. (2019). *Penelitian Hukum Normatif: Suatu Tinjauan Singkat*. Jakarta: PT. Raja Grafindo Persada.
- Sulihandari, H. & Rifani, N. (2013). *Prinsip-Prinsip Dasar Profesi Notaris Berdasarkan Peraturan Perundang-Undangan Terbaru*. Jakarta: Dunia Cerdas.
- Sutedi, A. (2014). *Sertifikat Hak Atas Tanah*. Jakarta: Sinar Grafika.
- Triyono, T. (2019). Tanggung Jawab Pejabat Pembuat Akta Tanah (PPAT) dalam Pembuatan Akta Jual Beli Tanah dan Implikasi Hukumnya bagi Masyarakat. *Al Qodiri: Jurnal Pendidikan, Sosial, dan Keagamaan, Sekolah Tinggi Agama Islam Al Qadiri*, 17(2), 167-192.
- Waluyo, B. (2008). *Penelitian Hukum dalam Praktek*. Jakarta: Sinar Grafika.
- Widodo, W. (2017). *Metodologi Penelitian Populer dan Praktis*. Jakarta: PT. Raja Grafindo Persada.