

LEGAL CERTAINTY OF LAND SALE AND PURCHASE DEED THAT HAS NOT BEEN SIGNED BY PPAT AND LEGAL PROTECTION FOR BUYERS

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ABSTRACT

This study analyzes the legal certainty of the Sale and Purchase Deed (AJB) that has not been signed by the Land Deed Making Officer (PPAT), the legal implications for buyers, and the forms of legal protection available. Using juridical-normative research methods with legislative, conceptual, and case approaches, this study found that AJB without PPAT's signature was degraded into a deed under hand, so it could not be used as a basis for registration of transfer of rights. The legal implication is that the transformation of rights from obligatoir to zakelijk is delayed, leaving buyers vulnerable to collateral confiscation, inheritance, and double selling. Legal protection is realized preventively through the blocking of land books and the creation of PPJB by Notaries, as well as repressively through lawsuits for Unlawful Acts and complaints to the PPAT Board of Trustees and Supervisors.

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INTRODUCTION

The Deed of Sale and Purchase (AJB) is the central document in every transaction of transfer of land rights in Indonesia. Its existence is not just an administrative formality, but as a legal instrument that determines whether or not the transfer of rights from the seller to the buyer is legal. In the national land law system, the AJB functions as written evidence that has perfect evidentiary power if made in accordance with applicable regulations. As affirmed in Article 1868 of the Civil Code, an authentic deed is a deed made in the form prescribed by law by or in the presence of a public official authorized for it at the place where the deed is made (Tjukup et al., 2016). Thus, the validity of an AJB is highly dependent on compliance with the formal procedures regulated by law, including the presence and active role of the Land Deed Making Officer (PPAT) in the process of making and ratifying it.

The Land Deed Making Officer has a very strategic position in realizing legal certainty in the land sector. Based on Article 2 paragraph (1) of Government Regulation Number 37 of 1998 concerning the Regulation of the Position of Land Deed Making Officials, PPAT has the main task of carrying out part of land registration activities by making deeds as evidence that certain legal acts have been carried out regarding land rights or Property Rights over Flats Units. This task places PPAT as the state's representative in ensuring that every legal act of transfer of land rights has met the principle of light and cash as required by customary law which is the basis of national land law. As explained by Boedi Harsono, the legal act of transferring rights will not result in the transfer of the rights in question to the buyer legally if it is not registered through the PPAT deed (Harsono, 2007).

The significance of the role of PPAT is increasingly seen when it is associated with the function of authentic deeds as a means of proof. Urip Santoso emphasized that the signature of PPAT is an absolute requirement (*conditio sine qua non*) for the birth and perfection of the deed. Before the instrument of the deed is read, its substance is explained, and signed in order by the witnesses, and concluded by the PPAT, then the document has not met the qualification as an authentic deed (Bahri et al., 2025). In that phase, the document is only positioned as a rough draft or at most degraded to just a deed under hand that has no executory binding. Thus, the presence and signing by PPAT is not just a complement, but the essence of the birth of an authentic deed that has binding legal force.

However, in practice in the field, the AJB signing process does not always run smoothly according to the expected procedures. Various obstacles often arise that cause delays in the signing of the deed by PPAT, even though the parties (seller and buyer) have signed the draft deed. One of the main causes of this delay is the unpaid tax obligations, especially the Land and Building Rights Acquisition Duty (BPHTB) and Income Tax (PPh) from the transfer of rights. Anak Agung Alit Mas Surya Mahadewi identified that the delay in signing the AJB before PPAT was generally influenced by land certificates that were still in dispute/bank guarantees, taxes that had not been paid, incomplete document requirements of the parties, inconsistencies in the determination of transaction values in BPHTB validation, or differences in ownership data (Mahadewi, 2025).

The delay in the signing of the AJB by PPAT on the grounds that BPHTB has not been paid off raises serious legal problems, especially for the buyer's position. From the buyer's point of view, even though the sale and purchase agreement has been agreed and the draft deed has been signed by the parties, the buyer has not obtained a guarantee of legal certainty of his rights as long as the deed has not been numbered and cannot be registered. Without approval from PPAT, AJB is not valid to be used as a basis for registration for the transfer of rights (change of name) at the Land Office because the requirements of legal acts that prove the transfer of rights with a PPAT deed are not met. This is affirmed in Article 45 paragraph (1) letter a of Government Regulation Number 24 of 1997, which mandates that the Head of the Land Office refuses to register a transfer or encumber of rights if the legal act cannot be proven by the PPAT deed.

This condition puts the buyer in a very vulnerable legal position. Dogmatically speaking, property law in Indonesia distinguishes between agreements that are obligatoir (binding individually) and *zakelijk* (binding materially and absolutely). When the buyer has paid off the payment to the seller, this act only gives birth to the right of obligatoir, namely the buyer's right to demand the surrender of the land. The transformation into *zakelijk* rights (absolute property rights recognized by the state) requires the fulfillment of the "clear" conditions through the ratification of the deed by PPAT and recording in the Land Book (Arba, 2021). The delay in ratification by PPAT blocked this transformation process, so that the buyer was not recognized as the legal owner under constitutional and agrarian law, but only as a party who had a receivable right to the land against the seller.

A further implication of the delay in the ratification of the AJB is the loss of the preventive legal protection function of the state for buyers. The main purpose of land registration is to provide legal certainty (*rechtszekerheid*) which leads to the issuance of a Land Rights Certificate as a strong means of proof (the principle of publicity). The delay in the ratification and submission of the deed to the Land Office by PPAT automatically causes the buyer to fail to obtain a certificate in his own name. Article 19 paragraph (2) letter c of Law Number 5 of 1960 (UUPA) in conjunction with Article 32 paragraph (1) of Government Regulation Number 24 of 1997 states that a certificate as a valid proof of rights is a strong means of proof. For buyers, the implication of this is the loss of the preventive legal protection function of the state. If a dispute occurs in the future, the buyer bears a very heavy burden of proof in court because it is only based on the receipt or draft agreement under hand, the evidentiary value of which is imperfect and easily denied.

In addition, because the land object is *de jure* (legally registered) still in the name of the seller, the buyer's position becomes very vulnerable to various civil risks coming from third parties. Adrian Sutedi identified three fatal risks that threaten the buyer in this situation, namely the risk of confiscation of collateral (*conservatoir beslag*) if the seller has debts to creditors, the risk of inheritance if the seller dies during the delay of ratification so that the land object will be mixed into inherited heritage (*boedel*), and the risk of double selling where sellers in bad faith can take advantage of the slow pace of PPAT by transferring or collateralizing the land object to other parties legally (Adrian Sutedi, 2023).

The policy of delaying the signing of the AJB by PPAT is inseparable from the tension between regional fiscal interests and legal certainty for the parties in land transactions. Since the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UUHKPD), BPHTB has been expressly designated as a regional tax under the authority of the regency/city government. As a follow-up, the Malang Regency Government stipulated Malang Regency Regional Regulation Number 7 of 2023 concerning Regional Taxes and Regional

Levies. Article 60 paragraph (1) of Government Regulation Number 35 of 2023 concerning General Provisions of Regional Taxes and Regional Levies requires PPAT to request proof of BPHTB payment to Taxpayers before signing a deed of transfer of Land and/or Building Rights. This provision is imperative and if violated, PPAT is subject to administrative sanctions in the form of a fine of Rp10,000,000.00 for each violation.

However, it is interesting to note that Article 18 paragraphs (1) and (2) of the Regional Regulation of Malang Regency Number 7 of 2023 jo Article 18 of Government Regulation Number 35 of 2023 states that the time when the debtor of BPHTB is determined at the time of the Acquisition of Rights to Land and/or Buildings, namely on the date of the making and signing of the binding sale and purchase agreement, or in the event of not using the binding sale and purchase agreement, at the time of signing the sale and purchase deed. Thus, the debtor of BPHTB was born on the date of signing the deed, which means that the tax obligations by the taxpayers were born at the same time after the parties signed the deed. If PPAT adheres to the application of the precautionary principle, if the deed is signed before the taxes are paid, it makes it vulnerable to default due to non-payment of tax obligations by taxpayers.

On the other hand, the authority of PPAT is not born from the product of regional law, but is directly mandated by Government Regulations, especially Government Regulation Number 24 of 1997, Government Regulation Number 37 of 1998, and Government Regulation Number 24 of 2016. Given that the position of Regional Regulations and Regent Regulations is below the level of Government Regulations in the hierarchy of laws and regulations of the Republic of Indonesia, regional regulations do not have the legal capacity to intervene or suspend the implementation of PPAT duties. Regional regulations must be subject to higher norms and must not create obstacles for PPAT in exercising its authority. Law Number 1 of 2022 concerning the UUKPD as the basis for the authority to collect BPHTB by the regions does not explicitly mandate PPAT to postpone the signing of deeds as a means of enforcing tax compliance. This void of norms has the potential to cause legal uncertainty and differences in practices among PPATs.

Answering the complexity of this problem, the theory of legal protection put forward by Philipus M. Hadjon offers a relevant framework of analysis. Hadjon divides legal protection into two essential forms, namely preventive legal protection and repressive legal protection (Hadjon, 1987). Preventive legal protection is a juridical instrument designed to protect the constitutional rights of every citizen by providing them with the opportunity to raise objections and voice their aspirations before a government decision is finalised. The fundamental purpose of this mechanism is to carry out early prevention of the possibility of disputes. Meanwhile, the protection of repressive laws functions as a form of conflict resolution that arises from frictions that occur in society itself.

In addition, the theory of legal certainty initiated by Gustav Radbruch through his book *Einführung in die Rechtswissenschaften* also provides an important basis for understanding this problem. Radbruch explained that in the legal structure there are three important values, namely justice, benefits, and legal certainty (Efendi et al., 2021). The principle of legal certainty plays an important role as a key doctrine in the European legal system, which requires that any legal formulation must be clear in its normative content. This principle is important because it helps to remove doubts about freedom, giving them a clear path so that they can understand the legal consequences of their actions. In the context of the delay in the ratification of the AJB, the application of the principle of legal certainty requires clarity regarding the legal status of the deed that has been signed by the parties but has not been ratified by PPAT, as well as certainty regarding the rights and obligations of the parties during the delay period.

METHOD

The research method is a fundamental instrument that is the backbone of every scientific work, functioning as a systematic framework that guides researchers in digging, processing, and analyzing data to answer the legal problems raised. This research uses a type of juridical-normative research, which is a scientific research procedure to find the truth based on the logic of legal science from the normative side (Ibrahim, 2006). Normative legal research, which in Anglo-American literature is known as legal research, is an internal research in the discipline of law that is theoretical because in the process of analysis it always uses doctrines or principles related to the field of law (Muhaimin, 2020). In line with that, Soerjono Soekanto stated that normative legal research is research that is carried out by examining literature materials or secondary data (Soekanto, 2007). Thus, the main focus of this research is on the study of positive legal norms, legal principles, and doctrines that have developed in legal science, especially related to the legal certainty of land sale and purchase deeds that have not been signed by PPAT and legal protection for buyers.

The research approach used in this study consists of three approaches, namely the statute approach, the conceptual approach, and the case approach. The legislative approach is a mandatory approach in normative legal research which is

carried out by examining laws and regulations that are related to each other to the research issue. This approach helps to find weaknesses or loopholes in the law that could interfere with the implementation of the rule, as well as to know how well the law can meet the need for justice and legal certainty in society. The concept approach is an approach that uses views or doctrines that have developed in the field of law, which aims to help determine the meaning of words precisely and explain a discussion more clearly (Jonaedi Efendi et al., 2018). The case approach is a method of legal review that focuses on the analysis of previous court decisions that are considered relevant to related legal issues, provided that the decision has been decided by the judge and has obtained the status of binding legal force (*inkracht*) (Marzuki, 2015, p. 134). In this study, a case approach is used to support the arguments of the results of the research related to the issue of legal protection for buyers of land rights in concrete terms that have occurred in the field

The sources of legal materials used in this study are classified into three categories, namely primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal material is legal material that has an authoritative or binding nature because it is considered the main or basic material in a scientific writing, which generally consists of applicable legal rules and cannot be separated from the hierarchical order starting from the 1945 Constitution, the MPR Tap, Laws, Government Regulations, and other regulations under it. Secondary legal materials are legal materials that are necessary to explain and support primary legal materials, which are obtained through texts, journals, expert opinions, and relevant and relevant previous writings or research (Ramlan & Perdana, 2023). Meanwhile, tertiary legal materials are supporting references that are in charge of deciphering terminology or providing technical instructions to primary and secondary legal materials through official media supported by the government, including such as the Great Dictionary of the Indonesian Language (KBBI), legal dictionaries, bibliographies, and the like (Ramlan, Erwinsyahbana, & Perdana, 2023, p. 135). In normative legal research, the primary legal material used includes laws and regulations and court decisions, while secondary legal materials are in the form of theories, postulates and data sourced from literature books as well as journal studies and scientific articles.

The technique of collecting legal materials used in this study is library research, which is looking for concepts, principles, theories, expert or expert opinions as well as writing or discoveries related to the problems discussed. In normative legal research, literature studies are the main data collection technique, because the proof of research assumptions is based on various information or written documents that rely on norms, doctrines, research, and decisions. The literature can be in the form of laws and regulations, scientific papers, articles, writings by scholars, and other similar sources. Based on legal materials obtained through literature studies, the researcher processed these materials using descriptive-analytical techniques. Descriptive-analytical techniques are a method to describe the problem that is being researched through descriptions, then compiled through writing in the form of a thesis based on the legal materials that have been collected. Descriptive-analytical research is intended to explain, examine, systematize, interpret, and evaluate the applicable positive law (BPHN). Through this series of methods, the research is expected to be able to provide a comprehensive analysis of the legal certainty of sale and purchase deeds that have not been signed by PPAT as well as forms of legal protection for buyers.

RESULT AND DISCUSSION

Degradation of the Evidentiary Power of the Sale and Purchase Deed Due to the Absence of PPAT Signatures

The Deed of Sale and Purchase (AJB) is a central document that is valid evidence of the legal act of transferring land rights through the sale and purchase mechanism. In the national land law system, AJB is categorized as an authentic deed because it is made by or in the presence of the Land Deed Making Officer (PPAT) who is a public official who is authorized to do so. The authenticity of a deed is not solely determined by the format or stamp used, but by the fulfillment of formal procedures strictly regulated in laws and regulations. Article 1868 of the Civil Code expressly states that an authentic deed is a deed made in the form specified by law by or in the presence of a public official authorized for it at the place where the deed was made. Thus, the presence and active role of PPAT is a constitutive element that cannot be separated from the birth of an authentic deed (Pratama & Silviana, 2024).

The process of making a valid AJB goes through a series of procedural stages that must be fulfilled cumulatively. The stage begins with checking the validity of the certificate (*checking*) at the Land Office as a form of *legal due diligence*, followed by the payment of tax obligations, both Income Tax (PPh) from the seller and Land and Building Rights Acquisition Duty (BPHTB) from the buyer, and ends with the implementation of the contract and the signing of the AJB in front of PPAT witnessed by at least two qualified witnesses. The signature by the parties and witnesses constitutes a material agreement, but the deed was only legally "born" and had the power of perfect proof (*volledig bewijskracht*) at

the time the PPAT affixed its signature at the end. This moment is referred to as the closing of the deed and the deed officially becomes a state warkah.

Problems arise when in practice it is found that there is an AJB that has been signed by the seller and buyer, but has not been signed by PPAT. This phenomenon is often caused by administrative habits in the form of delays in the signing of deeds by PPAT on the grounds that BPHTB has not been repaid or validated by the system (Mahadewi, 2025). This condition puts the deed in a legally ambiguous status. Based on the doctrine put forward by (Pratama & Silviana, 2024), the signature of PPAT is an absolute requirement (*conditio sine qua non*) for the birth and perfection of the deed. Before the instrument of the deed is read, the substance is explained, and signed in order by the witnesses, and concluded by the PPAT, then the document has not met the qualification as an authentic deed.

The legal consequence of the absence of PPAT's signature on the AJB is a significant degradation of evidentiary power. Documents that should have the status of authentic deeds are degraded to mere deeds under hand (*private deed*). The deed under hand only has the power of proof as the beginning of written evidence, so it has not provided optimal legal protection for the parties, especially the buyer. (Sasangka, 2005) Explaining that the deed under hand has no external evidentiary force and cannot be the basis for changing the name of the property certificate, so that the buyer risks losing his rights if another party appears with stronger evidence. This is strengthened through Article 45 paragraph (1) letter a of Government Regulation Number 24 of 1997, which mandates that the Head of the Land Office refuses to register a transfer or encumber of rights if the legal act cannot be proven by the PPAT deed.

Thus, the legal certainty of the AJB that has not been signed by PPAT becomes very weak. The deed loses its main function as an administrative instrument that must be brought before the National Land Agency (BPN) for the process of transfer of rights or mutation of juridical data (change of name). Without approval from PPAT, AJB is not valid to be used as a basis for registration of transfer of rights, so that legal certainty for the rights obtained by buyers is delayed and threatened.

The phenomenon of degradation of the evidentiary power of the AJB that has not been signed by PPAT shows the tension between legal certainty and administrative compliance in the land law regime. If associated with the theory of legal certainty put forward by Gustav Radbruch, legal certainty requires that every legal formulation must be clear in its normative content so that it can be understood as a legal consequence of every action (Efendi et al., 2021). In this context, the unclear legal status of AJB that has been signed by the parties but has not been ratified by PPAT raises doubts and uncertainties for buyers. Legal protection theory of (Hadjon, 1987) It also emphasized that the state has an obligation to provide preventive protection before losses occur. However, the practice of delaying ratification by PPAT actually eliminates the preventive protection function. This is in line with the view (Harsono, 2007) which states that the legal act of transferring rights will not result in the form of a legal transfer of rights if it is not registered through the PPAT deed. Thus, a clear understanding of the legal consequences of the absence of a PPAT signature is needed so that the parties, especially buyers, can anticipate the risks that arise.

The following is a table that presents a comparison of the evidentiary strength between an authentic deed and a deed under hand:

Table 1. Comparison of the Evidentiary Power of Authentic Deeds and Deeds Under Hand

Comparative Aspects	Authentic Deed (AJB signed by PPAT)	Deed Under Hand (AJB without PPAT signature)
Legal Basis	Article 1868 of the Civil Code jo. Article 37 PP 24/1997	Article 1867 of the Civil Code
Office Maker	Made by or in the presence of PPAT (authorized general office)	Created by the parties without the involvement of general officials
Evidentiary Power	Perfect (<i>full probative force</i>) than binding (<i>binding probative force</i>)	As a starting point the written evidence, it is not perfect
Position in Land Registry	Can be used as the basis for changing the name at the Land Office	Cannot be used as a basis for name change
Legal Consequences	The birth of material rights (<i>zakelijk</i>) recognized by the state	Only give birth to individual rights (<i>obligatoir</i>)

Disruption of Legal Certainty and Vulnerability of Buyers' Positions Due to the Delay in PPAT Ratification

The delay in the ratification of the Sale and Purchase Deed by PPAT not only has an impact on the status of the deed itself, but also has broad and detrimental legal implications for the buyer. As a representative of the state in realizing legal certainty, PPAT has a strategic role in ensuring that every legal act of transfer of land rights has met the principle of light and cash. (Harsono, 2007) emphasizing that a legal act of transfer of rights will not result in the transfer of the rights concerned to the buyer legally if it is not registered through the PPAT deed. Therefore, the act of delaying the ratification of the instrument of transfer of rights by PPAT is an administrative dysfunction that destroys legal protection for buyers.

The first and most important legal implication of the delay in ratification is the delay in the process of transforming rights from individual bonds (*obligatoir*) to absolute material rights (*zakelijk*). Dogmatically speaking, property law in Indonesia distinguishes between agreements that *are obligatoir* (binding individually) and *zakelijk* (binding materially and absolutely). When the buyer has paid off the payment to the seller, this act only gives birth to the right of *obligatoir*, namely the buyer's right to demand the surrender of the land. The transformation into *zakelijk* rights (absolute property rights recognized by the state) requires the fulfillment of "clear" conditions through the ratification of the deed by PPAT and recording in the Land Book. The delay in ratification by PPAT blocked this transformation process, so that the buyer was not recognized as the legal owner under constitutional and agrarian law, but only as a party who had a receivable right to the land against the seller.

The second legal implication is the loss of the preventive legal protection function of the state for buyers. The main purpose of land registration is to provide legal certainty (*Legal certainty*) which leads to the issuance of a Land Rights Certificate as a strong means of proof (the principle of publicity). The delay in the ratification and submission of the deed to the Land Office by PPAT automatically causes the buyer to fail to obtain a certificate in his own name. Article 19 paragraph (2) letter c of Law Number 5 of 1960 (UUPA) in conjunction with Article 32 paragraph (1) of Government Regulation Number 24 of 1997 states that a certificate as a valid proof of rights is a strong means of proof. Without a certificate in his own name, the buyer bears a very heavy burden of proof (*heavy burden of proof*) in court because it is only based on receipts or draft agreements under hand, the evidentiary value of which is imperfect and easily refuted (Sasangka, 2005).

The third legal implication is the buyer's vulnerability to third-party legal intervention. Because the soil object *isde jure* (legally registration) is still in the name of the seller, the buyer's position becomes very vulnerable (*Vulnerable*) against various civil risks. The delay by PPAT creates a vacuum that opens up the opportunity for three fatal risks for buyers. First, the risk of collateral confiscation (*Conservatory fittings*) if the seller has a debt to the creditor, because in the eyes of the law and BPN data, the land is still the seller's asset based on Article 1131 of the Civil Code which states that all property belonging to the debtor is collateral for his debt obligation. Second, the risk of inheritance if the seller dies during the delay period, which causes the land objects to be mixed into relics (*Estate*) inheritance, so the buyer must deal with the seller's heirs who do not necessarily acknowledge the transaction. Third, the risk of double selling where sellers in bad faith can take advantage of the slow pace of PPAT by legally transferring or collateralizing the land object to another party (Adrian Sutedi, 2023).

The legal implications experienced by buyers due to the delay in the ratification of PPAT show that there is a disruption to the principle of legal certainty which is the foundation of the national land legal system. When viewed from Radbruch's theory of legal certainty, this delay creates a condition in which the buyer cannot obtain certainty of his rights even if he has fulfilled all financial obligations. This is contrary to the principle of legal certainty which requires that the law must provide a guarantee of protection over legitimate legal expectations. Furthermore, Hadjon's theory of legal protection emphasizes that preventive protection is the most fundamental form of protection because it prevents losses from occurring before they occur. However, in the case of delays in ratification by PPAT, this preventive protection function is lost because the buyer cannot obtain a certificate in his own name. This situation is exacerbated by the risk of third-party intervention that threatens the certainty of buyers' rights. As stated by (Adrian Sutedi, 2023), land that has not been reversed is still considered as property belonging to the seller (debtor), so that the seller's creditor can confiscate the guarantee on the land. This shows that the delay in ratification by PPAT is not just a procedural violation, but has transformed into a substantive defect that harms the buyer juridically.

The following table summarizes the legal implications for buyers due to the delay in PPAT approval:

Table 2 Legal Implications for Buyers Due to the Delay in PPAT Ratification

Implications	Description	Legal Basis/Doctrine
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The Restraint of Rights Transformation	The rights of the buyer remain <i>obligatoir</i> (individual), not yet zakelijk (tangible)	The doctrine of property law (Harsono, 2013)
Loss of Preventive Protection	The buyer did not obtain a certificate in his own name as strong evidence	Article 19 paragraph (2) letter c of the UUPA jo. Article 32 paragraph (1) GR 24/1997
Risk of Confiscation of Guarantee	The land is still the seller's asset, it can be confiscated by the seller's creditors	Article 1131 of the Civil Code
Inheritance Risk	Land can become part of the estate estate if the seller dies	Basis of <i>heredity</i> (inheritance of the alliance)
Double Selling Risk	The seller can transfer the land to another party	Principles of land registration publicity

Construction of Preventive and Repressive Legal Protection for Buyers

The state of legal uncertainty experienced by buyers due to the delay in the ratification of the AJB by PPAT requires an effective legal protection mechanism. Based on the theory of legal protection put forward by (Hadjon, 1987), legal protection is manifested in two essential forms, namely preventive legal protection (prevention) and repressive legal protection (countermeasures). Preventive legal protection is a juridical instrument designed to protect the constitutional rights of every citizen by giving them the opportunity to raise an objection before a final decision is made. Meanwhile, the protection of repressive laws serves as a tool to resolve conflicts arising from frictions that occur in society. In the context of the delay in the ratification of the AJB by PPAT, these two forms of protection can be implemented concretely through a series of legal remedies.

Preventive legal protection for buyers can be realized through two main mechanisms. The first mechanism is the blocking of land books through the Ministry of ATR/BPN system. Buyers as interested parties can apply for official block registration to the land registration system at the local Land Office. This block serves as an action *Status quo* which locks physical data and land juridical data in the computerized system of the Ministry of ATR/BPN. With this block, all forms of mutation attempts, transfer of rights to third parties in bad faith, or the imposition of dependent rights on the land object will be rejected by the BPN system automatically until the dispute or delay in the completion of the deed by the PPAT is resolved (Adrian Sutedi, 2023). Article 3 and Article 4 of the Regulation of the Minister of ATR/KBPN Number 13 of 2017 concerning Blocking and Confiscation Procedures stipulate that block registration can be submitted by individuals who have a legal interest in land, and land rights whose land books contain block records cannot be carried out land registration data maintenance activities (Setiyabudi et al., 2020).

The second preventive mechanism is the creation of a Binding Sale and Purchase Agreement (PPJB) through the dual authority of PPAT which is also a Notary. In the construction of the administrative law of authority, if there is a procedural obstacle that forces the delay in the signing of the AJB, PPAT absolutely still does not have the juridical legitimacy to issue PPJB in its capacity as a PPAT. However, to break the deadlock (*deadlock*) where the parties are waiting for the tax validation process, the law provides a way out through the construction of Dual Officials (*Dual Profession*). PPAT who has legal status as a Notary can make a PPJB by using his authority as a Notary. This is possible because Article 17 paragraph (1) of Government Regulation Number 24 of 2016 concerning PPAT Positions does not list the profession of Notary as a position that is prohibited from being concurrent, so that the merger of the attribution of authority between Notaries and PPAT in one individual subject is valid and recognized by the state. PPJB made before a Notary functions as a obligatory bond that must be complemented by comprehensive risk mitigation clauses, such as the Selling Power of Attorney clause that will not be extinguished due to death (Article 1318 of the Civil Code), thereby ensuring the legitimacy of the buyer's heirs in the future (Budiono, 2007).

Meanwhile, repressive legal protection for buyers who have suffered losses due to the delay in the ratification of PPAT can be taken through two paths. The first route is a civil lawsuit based on Unlawful Acts (PMH) as stipulated in Article 1365 of the Civil Code. The delay in the ratification and registration of the transfer of rights act by PPAT that exceeds the statutory limitation deadline is not just ordinary negligence, but has constituted an Unlawful Act. The buyer has *Legal Standing* to file a lawsuit for damages, both material due to the inability of the object to be formally controlled, or immaterial, to demand civil liability from PPAT for administrative malpractices that cause loss of legal certainty (Suryana, 2020). The second route is an official complaint to the supervisory agency, namely the PPAT Supervisory and

Supervisory Council (MPPP) at the regional, regional, or central level, as well as to the Ministry of ATR/BPN. The examination process of this report is a form of state repressive intervention that can lead to the imposition of administrative sanctions in a proportionate and tiered manner, ranging from written reprimands, administrative fines, freezing of BPN partner accounts/systems, temporary dismissal, to disrespectful removal from PPAT positions (Adjie & Gunarsa, 2013).

The construction of legal protection for buyers harmed by the delay in the ratification of PPAT shows that Indonesia's positive law has provided adequate instruments to address the risk of loss, both preventively and repressively. However, the effectiveness of this protection is highly dependent on the buyer's awareness and legal knowledge as well as PPAT's good faith in carrying out its duties. If associated with legal protection theory (Hadjon, 1987), preventive protection in the form of blocking land books and making PPJB by Notaries is an ideal form of protection because it prevents losses from occurring before they occur. Meanwhile, repressive protection in the form of PMH lawsuits and complaints to the MPPP is a form of curative protection to recover losses that have been suffered by buyers. Radbruch's theory of legal certainty also asserts that law must provide a guarantee of protection against legitimate legal expectations (Efendi et al., 2021). In this context, the buyer who has paid off the purchase price has a legitimate legal expectation of acquiring ownership rights over the land he or she purchased. Therefore, the state through available legal instruments is obliged to provide protection so that the legal expectations are not in vain. As stated by (Adjie & Gunarsa, 2013), administrative sanctions imposed on negligent PPAT are a form of state responsibility in upholding professional discipline and protecting the public from malpractice of office. Thus, legal protection for buyers is not only individual through civil lawsuits, but also structural through supervision and enforcement of discipline against PPAT.

The following is a table that summarizes the forms of legal protection for buyers:

Table 3 Forms of Legal Protection for Buyers Due to the Delay in PPAT Ratification

Types of Protection	Legal Remedies	Legal Basis	Purpose
Preventive	Blocking Land Books	Ministerial Regulation of ATR/KBPN No. 13/2017	Securing the <i>status quo</i> of land objects from the transfer/encumbrance of rights
Preventive	Creation of PPJB by Notary (Dual Official)	Article 1338 jo. 1320 of the Civil Code; UUJN; PP 24/2016	Bind the parties on an obligatory basis with a risk mitigation clause
Repressive (Countermeasures)	Unlawful Acts Lawsuit (PMH)	Article 1365 of the Civil Code	Claiming material and immaterial damages from PPAT
Repressive (Countermeasures)	Complaints to MPPP and the Ministry of ATR/BPN	PP 37/1998 jo. PP 24/2016; Ministerial Regulation of ATR/BPN No. 2/2018	Tiered administrative sanctions against PPAT

CONCLUSION

The conclusion of this study confirms that the Deed of Sale and Purchase (AJB) that has been signed by the parties but has not been signed by PPAT has experienced a degradation of evidentiary power from an authentic deed to a deed under hand, so it is not valid to be used as a basis for registration of transfer of rights at the Land Office. The delay in ratification by PPAT has implications for the delayed transformation of rights from obligatory bonds to material rights (*zakelijk*), which results in buyers not being recognized as legal owners and vulnerable to third-party intervention such as collateral confiscation, inheritance, and double sales. To overcome this, legal protection for buyers is realized through two pillars, namely preventive protection in the form of blocking land books and making PPJB by Notaries, as well as repressive protection through lawsuits for Unlawful Acts and complaints to the PPAT Board of Trustees and Supervisors.

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