

The evidentiary value of a receipt as evidence in the transfer of land rights

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Abstract

Pursuant to Article 37 Paragraph (1) of Government Regulation No. 24 of 1997 concerning Land Registration, a valid transfer of rights requires an authentic deed drawn up by a Land Deed Official (PPAT) to serve as valid evidence. However, in practice, instances of land rights transfers still occur without a PPAT deed, relying solely on a receipt as proof of payment. This research aims to analyze the legal standing and evidentiary weight of a receipt—classified as a private document (“akta di bawah tangan”)—within the context of disputes regarding the transfer of land rights.

Keywords: Evidentiary weight, receipt, transfer of land rights

Introduction

A sale and purchase agreement is one of the most common types of agreements encountered in daily life. Almost everyone engages in buying and selling activities to meet their needs, ranging from simple transactions to those of significant value. One specific form of sale and purchase agreement that holds considerable value and impact is the agreement for the sale and purchase of land. Land serves not only as a place of residence or a site for business activities but also as a high-value asset that holds a strong legal position within the community's social and economic systems.

In the context of land matters, a sale and purchase transaction constitutes a legal act that results in the transfer of land rights. However, the nature of land as immovable property—possessing both high economic value and a social function—distinguishes its regulation from the sale and purchase of ordinary goods; indeed, this social function serves as a fundamental principle of national agrarian law.^[1] Regulations concerning land rights in Indonesia are based on Law No.5 of 1960 concerning Basic Regulations on Agrarian Principles (known as the UUPA), which emphasizes the importance of legal certainty and the protection of land rights. The UUPA was enacted to provide legal certainty regarding land rights for the entire population.^[2] To ensure legal certainty, the government conducts land registration across the territory of the Republic of Indonesia in accordance with provisions set forth in government regulations. Establishing the legal status of a plot of land not only provides legal certainty for the owner but also yields economic benefits; for instance, a certificate serving as valid proof of ownership can increase the land's sale value or serve as collateral for obtaining bank credit.^[3] Land registration encompasses land measurement, mapping, and recording; the registration of land rights and their transfer; and the issuance of documents serving as proof of rights—which act as strong evidentiary instruments—as stipulated in Article 19 (1) of the UUPA.^[4] The transfer of land rights through sale and purchase cannot

rely solely on the agreement of the parties involved, as is the case in general civil law; rather, it must satisfy formal and

substantive requirements prescribed by

statutory regulations. A key requirement is the execution of a sale and purchase deed before a Land Deed Official (PPAT), who serves as the authorized official. Pursuant to Article 37 (1) of Government Regulation (PP) No. 24 of 1997 concerning Land Registration, such deeds must be executed by a PPAT. The use of an authentic deed in sale and purchase transactions—or in granting a power of attorney to sell—ensures that every legal act concerning land rights is accurately recorded and registered at the Land Office (BPN), thereby guaranteeing legal certainty for the parties involved as well as for third parties.^[5]

A sale and purchase transaction conducted without the presence of a PPAT remains valid under Article 5 of the UUPA, as this aligns with customary law principles regarding the "concrete/cash/real" nature of such transactions. However, to ensure legal certainty in the transfer of land rights, PP No. 24 of 1997 on Land Registration—which serves as the implementing regulation for the UUPA—stipulates that any agreement intended to transfer land rights must be evidenced by a deed drawn up by and before a PPAT; specifically, Article 37 (2) implies that the Head of the BPN requires data that can only be provided through a deed prepared by a PPAT.^[6] Thus, an authentic deed serves not merely as proof that the parties signed the agreement, but also provides legal certainty that the agreement's drafting complies with statutory standards. In contrast, a private deed (“akta di bawah tangan”) holds evidentiary value only insofar as it is acknowledged by the signatories and does not offer the same level of legal certainty as an authentic deed.^[7] Therefore, while a sale and purchase transaction is substantively valid based on mutual agreement alone, a notarial deed or a PPAT deed is formally required to trigger specific legal consequences, such as the transfer of the land title (“balik nama”).^[8]

the Land Office to record changes in land ownership. Without the involvement of a PPAT, a land sale and purchase transaction cannot proceed to the title transfer stage, leaving the buyer without a legal guarantee of ownership.

Given the pivotal role of the PPAT in upholding legality and legal certainty, they must strictly adhere to applicable regulations when performing their professional duties in service to the public. Furthermore, a PPAT must not act out of self-interest; instead, they must prioritize the public interest and bear the obligation to guarantee the veracity of the deeds they execute.^[9]

Evidence—or “bewijsmiddel”—encompasses all forms and types of means that provide information and clarification regarding a case, thereby assisting the judge in making an assessment during court proceedings. In the process of establishing a legal relationship, evidence plays a central role in determining the veracity of an event. Evidence serves as the basis for a judge's deliberations in resolving disputes and providing legal certainty for the parties involved. Without valid evidence, it is difficult to substantiate the truth of an agreement or legal event. Legal evidence differs fundamentally from general evidence due to constraints regarding legality; while general evidence may include any information related to an event, legal evidence is restricted to forms recognized by statute and obtained through lawful procedures to ensure it holds evidentiary weight in court. Specifically regarding land sale and purchase agreements, the transfer of land rights is deemed valid only if substantiated by an executed by a PPAT and registered with the BPN.

In Indonesia, the legal transfer of land rights must be carried out in accordance with the provisions set forth in Article 37

(1) of PP. 24 of 1997 concerning Land Registration, which states:^[10] “The transfer of land rights and ownership rights over condominium units—whether through sale and purchase, exchange, grant, capital contribution to a company, or other legal acts of rights transfer (excluding transfers via auction)—may only be registered if substantiated by a deed executed by a PPAT authorized under applicable laws and regulations.”

Therefore, one of the requirements for a valid transfer of rights is the existence of an authentic deed prepared by a PPAT as valid and administratively recognized evidence. An authentic deed is a deed prepared in a form prescribed by law by or before an authorized public official (such as a notary, judge, clerk, bailiff, or civil registrar) at the location where the deed was made. According to statutory provisions, an authentic deed has perfect evidentiary force (volledig bewijs), requiring the judge to accept and believe all information contained therein as materially true without requiring additional verification. However, in practice, land transfers are still found to be conducted without a PPAT deed and using only receipts as proof of payment. The use of these receipts is often considered sufficient by the parties, even though legally, receipts do not constitute an authentic deed that can be used as a basis for registering the transfer of land rights. This situation has the potential to give rise to disputes, legal uncertainty, and weak legal protection for rights holders.

This phenomenon demonstrates a glaring gap between legal provisions and actual practice in society, particularly regarding the status of receipts in land transactions. Legally, receipts are merely private written evidence with weak and

easily refuted validity, and therefore cannot be equated with authentic deeds that have definitive legal force. However, in reality, many members of the public continue to rely on receipts or simple letters as primary proof of purchase and sale. This occurs because there is an assumption that the signature on the receipt is sufficient to legitimize the transfer of rights, even though legally this document does not guarantee the security of their legal position if a dispute arises in the future.

Relying solely on a receipt as evidence in a land sale-purchase transaction can give rise to legal issues. Fundamentally, a receipt serves merely as proof of payment, not as proof of the transfer of rights. Without the execution of a AJB by a PPAT and subsequent registration at the Land Office, legal ownership of the land does not transfer to the buyer. This situation creates a risk of disputes—such as claims from the seller's heirs, objections from other owners, or rejection when the buyer attempts to transfer the title (change the name on the certificate).

In Supreme Court Decision Number 448 K/Pdt/2021, a land sale-purchase transaction was deemed invalid because the legal reasoning noted that the only written evidence was a privately executed document—specifically, a receipt. The legal events in this case originated from a debt relationship between the Plaintiff and Defendant I and the Co-Defendant. To settle the debt, a transfer of land was executed via a grant mechanism from Defendant II to Defendant I, followed by a sale-purchase transaction between Defendant I and the Plaintiff. This sale-purchase transaction was evidenced only by a receipt dated December 5, 2013, and a private sale document, without the involvement of a PPAT. However, because the grant and sale-purchase processes failed to meet the formal requirements for the transfer of land rights and were contested by the seller, an ownership dispute arose. Ultimately, the Supreme Court ruled that a receipt alone was insufficient evidence to prove the validity of the transfer of land rights; consequently, the transfer was declared legally invalid.

Nevertheless, in certain civil cases, a receipt may be considered evidence of an agreement if it meets specific criteria, such as the presence of signatures, clear identification of the parties involved, and clarity regarding the object and value of the transaction. In such instances, the receipt can serve as proof of a legal relationship between the seller and the buyer. As seen in Judgment Number 36/Pdt.G/2022/PN Trg, a land sale transaction evidenced by a receipt was declared valid, and the transfer of title (registration of ownership change) was permitted. The legal matter originated from a private land sale agreement between the Plaintiff and the Defendant regarding a certified plot of land; payment was made and evidenced by a receipt, followed by the handover of the certificate and the Plaintiff taking physical possession of the land. However, the situation became complicated when the formal transfer of rights was never finalized, and the seller's whereabouts became unknown, making it

impossible to execute an authentic deed.

In such a situation, the question arises as to the extent to which the existing set of facts reflects the actualized intent of the parties involved. Furthermore, consistent witness testimonies and the absence of third-party challenges regarding possession of the land reinforce the impression that a legal event did indeed occur. This is precisely where

the case becomes compelling; beneath these seemingly simple facts lies a dynamic that compels the judge to evaluate and draw conclusions regarding a transfer of land rights supported solely by a receipt as evidence. Nevertheless, the evidentiary weight of a receipt remains inferior to that of an authentic deed executed by a Land Deed Official (PPAT). The disparity in evidentiary value between a receipt and an authentic deed is a frequent source of disputes in land sale transactions. Consequently, it is crucial to examine the legal standing of receipts in land transactions, the extent of their evidentiary weight under the law, and their implications for the legal protection of the parties involved.

From an administrative standpoint, transactions lacking a PPAT deed prevent the buyer from transferring the title (changing the name on the certificate) at the National Land Agency (BPN). This inevitably affects the legal recognition of land ownership and creates complications should the land be resubsequently transferred or used as collateral for a bank loan. In other words, such informal transactions entail not only legal disadvantages but also tangible financial losses for the parties involved. Recent case studies and literature emphasize the importance of registration to avoid ownership disputes regarding the property in question.^[11]

Public legal understanding generally fails to distinguish between the transfer of a plot of land and the transfer of other types of property; no distinction is made based on whether the object of the transfer is land or otherwise, or whether it constitutes immovable or movable property.^[12] A lack of public legal awareness regarding the importance of formal procedures in land sales constitutes a primary root cause of the problem. Uneven legal education, bureaucratic complexity, and the perceived high cost of drafting official deeds are frequently cited as reasons for opting for informal channels. Yet, such a course of action actually creates greater risks for the future. Therefore, further study is required regarding the legal standing of receipts in land sale transactions and their implications for the legal protection of both parties. This research aims to analyze the extent of the evidentiary weight of receipts in land sales and how to mitigate legal risks arising from the limitations of such documents. Consequently, the author deems it necessary to address this issue through a study titled "The Evidentiary Weight of Receipts as Evidence in the Transfer of Land Rights."

Research Methods

The type of research employed here is normative-juridical research. Normative-juridical research involves the study of fundamental legal principles, legal systematics, the harmonization of legal regulations, and comparative law. In this study, the normative-juridical approach entails an analysis of the Civil Code, Law

Number 5 of 1960 concerning Basic Regulations on Agrarian Principles (UUPA), Government Regulation Number 24 of 1997 concerning Land Registration, the HIR/RBg, and specific court rulings—namely Decision Number 36/Pdt.G/2022/PN Trg and Decision Number 448 K/Pdt/2021—along with other relevant legal provisions that support the study.

Legal research encompasses various approaches. Through these approaches, the researcher gathers information from multiple perspectives regarding the issue under investigation.^[13] Normative legal research treats positive law as the foundation for addressing legal problems,

utilizing the statute approach, the conceptual approach, and the case approach.^[14]

In research, a distinction is generally made between data obtained directly from the public and data derived from library materials. The data sources utilized in this study comprise primary, secondary, and tertiary legal materials. Data collection from these legal materials was conducted through library-based research, involving the review of references, legislation, and relevant legal articles and journals to address the research problem. This process entailed reading and analyzing legislation, conducting literature searches via print and electronic media articles, categorizing data relevant to the defined problem, and analyzing that data to resolve the issue serving as the research subject.

This study employs a descriptive-analytical approach, aiming to systematically describe the legal provisions and concepts regarding the evidentiary weight of a receipt in the transfer of land rights. Furthermore, the study examines the practical application of the law to observe how positive legal norms are implemented in concrete courtroom proceedings. This is achieved through legal interpretation methods that dissect how judges construe rigid rules amidst sociological realities, thereby uncovering the legal logic underpinning the recognition of receipts as valid evidence. Ultimately, the analysis seeks to determine the degree of evidentiary weight held by a receipt and its relevance to achieving justice and legal certainty within judicial practice.

Results and Discussion

The Evidentiary Weight of A Receipt in The Transfer of Land Rights

1. History and Background of the Case

This analysis regarding the legal weight of a receipt in land disputes is based on two court rulings involving vastly different factual backgrounds. The first is the Tenggara District Court Ruling Number 36/Pdt.G/2022/PN Trg, concerning a dispute over the sale and purchase of former transmigration agricultural land. The second is Supreme Court Ruling Number 448 K/Pdt/2021, involving a dispute over land rights within a family context arising from a debt obligation. This section will clearly outline the case history, the facts of the case, and the chronology regarding the emergence of the receipt as evidence in each instance.

a. Facts of the Case: Sale and Purchase of Former Transmigration Land (Tenggara District Court Ruling)

The case addressed in Ruling Number 36/Pdt.G/2022/PN Trg originated from a land sale and purchase transaction in Kutai Kartanegara Regency. The plaintiff filing the lawsuit was Andrie Sumampouw, acting as the buyer. He sued a transmigrant resident named Paijan—the seller—and named the Kutai Kartanegara Regency Land Office (BPN) as a Co-Defendant. The subject of the transaction was a plot of agricultural land (specifically, a former transmigration business plot) measuring 7,500 square meters, located in Bukit Pariaman Village. The land already possessed complete documentation, specifically a Freehold Title Certificate (SHM) Number M. 3261 registered in Paijan's name since 1990.

The transaction took place approximately four years prior to the filing of the lawsuit. At that time, Andrie Sumampouw agreed to purchase the land from Paijan for a price of IDR

110,000,000. Full payment was made, and the seller provided a payment receipt (Evidence P-9) as valid proof of the money received. Upon receiving the money and signing the receipt, Paijan immediately handed over physical possession of the land and the original Freehold Title (SHM) No. M. 3261 to Andrie. From that point on, Andrie exercised actual control and management over the land without interference from any party.

The dispute in this case arose purely from administrative issues, rather than from a conflict over ownership or a contest for the land. Because the initial transaction was conducted as a private agreement, Andrie and Paijan had not yet executed an official Sale and Purchase Deed (AJB) before a PPAT. A major problem arose when Andrie sought to process the transfer of the land title into his name at the Land Office. The Land Office refused to process the transfer because the only evidence provided was a payment receipt, lacking the formal AJB document issued by a PPAT.

Andrie attempted to locate Paijan to jointly execute an official AJB, but Paijan's whereabouts could no longer be determined. As a transmigrant, Paijan was strongly suspected of having left the village and returned to his region of origin. With the seller's residence unknown, Andrie had no other way to clarify the legal status of his land registration. This situation compelled Andrie to file a lawsuit at the Tenggarong District Court, presenting the receipt as the foundational evidence of the sale and purchase transaction history.

b. Case Background: Family Debt Relations and Gifted Land Claims in a Supreme Court Ruling

A vastly different scenario unfolded in the case addressed by Supreme Court Ruling Number 448 K/Pdt/2021. This case, heard at the cassation level, involved Rusli Marpaung as the Petitioner for Cassation (originally the Plaintiff) against his daughter-in-law, Ivonne Julia Maria Katuuk (Defendant I), and his daughter-in-law's mother, Sandra Dewisri Rotinsulu (Defendant II), while also involving his own biological son, Jerry Semmy Marpaung, as a Co-Defendant. The object of the dispute was a 408-square-meter plot of land located in Maumbi Village (Jaga I), Kalawat District, North Minahasa Regency. This disputed land was a small portion of a larger tract registered under Freehold Title (SHM) Number 1359 in the name of Sandra Dewisri

Rotinsulu (Defendant II).

The receipt in this case did not originate from a straightforward sale and purchase transaction but rather from an internal family debt issue. The matter began when the Plaintiff's biological son and his wife (Defendant I) incurred a substantial debt to the Plaintiff, amounting to IDR 224,400,000. Unable to repay the debt in cash, they devised a scheme to transfer land as a means of debt settlement. The first step taken by the family was to execute a private deed of gift dated April 1, 2013. Through this document, Defendant II (the biological mother of Defendant I) declared the gifting of a portion of the land covered by Freehold Title (SHM) No. 1359 to her child (Defendant I). As a second step, relying on that private deed of gift, Defendant I executed a private sale agreement dated December 17, 2013, and issued a purchase receipt dated December 5, 2013, to the Plaintiff (Rusli Marpaung), signifying that the gifted land had been transferred to settle their debt.

A legal dispute arose because, following the execution of the series of private documents, Defendants I and II retained possession of the land and refused to surrender it to the Plaintiff. The Plaintiff felt aggrieved as neither the funds were recovered nor the promised land acquired; consequently, the Plaintiff sued them, alleging an unlawful act. A crucial factor underlying the issue in this case is that the entire sequence of land rights transfers—ranging from the gift by the mother to her child to the transfer of rights to the Plaintiff—was executed solely on the basis of receipts and private documents, without the involvement of a Land Deed Official (PPAT) or the Village Head. Compounding the matter, the land specified in the receipt had never been officially subdivided or severed from the master land title certificate. The conflict intensified during the trial when Sandra—the original owner of the master title—categorically denied all the transactions, thereby fully challenging the validity of the receipt.

2. Evidentiary Value of a Private Receipt in Court Proceedings

Having understood the case history and the origins of the dispute, the next crucial aspect requiring in-depth analysis is how civil procedural law views the binding evidentiary value of a private receipt when submitted as evidence in court. From the perspective of the disputing parties, evidence constitutes the means or method used to persuade the judge during court proceedings.^[15] Viewed through the lens of evidentiary theory, the function of evidence in court is to establish "formal truth"—truth based solely on the evidence presented by the parties, without the judge seeking facts beyond that scope. Under the Indonesian legal framework, a receipt is unequivocally classified as a private document (*akta di bawah tangan*) because its creation involves no intervention or presence of an authorized public official, such as a Notary or a Land Deed Official (PPAT). A private document of this nature possesses evidentiary weight provided it is not denied by either party.^[16] Consequently, a simple receipt does not automatically carry the same immediate, absolute, and binding force as an authentic deed. The probative value of such a private receipt is highly relative and conditional; its worth

depends largely on whether the signatories acknowledge it, as well as the extent to which the document satisfies substantive requirements and aligns with other supporting evidence presented during the trial proceedings.

Under the doctrine of free evidentiary value (*vrije*

bewijskracht), a judge possesses full discretion to assess the admissibility of a private document based on their conviction and its correlation with other evidence. This is clearly illustrated in the proceedings of Tenggara District Court Case No. 36/Pdt.G/2022/PN Trg, where a payment receipt submitted by the buyer was accorded significant weight and fully recognized by the panel of judges. This legal outcome was possible because the receipt was corroborated by a series of solid, consistent facts established during the trial. Although the seller (the Defendant) never appeared in court—having effectively vanished—no party denied, disputed, or alleged the forgery of the signature or the contents of the receipt.

Based on the principle of admission (**bekentenis**), when the signature on a private document is acknowledged or uncontested by the interested party, the document's status is elevated; it acquires formal and material binding force

comparable to that of an authentic deed for the parties involved. In this case, the receipt was deemed to satisfy the requirement of material certainty by conclusively proving two actual legal events: first, the fact that cash amounting to one hundred and ten million rupiah had indeed changed hands from the buyer to the seller; and second, that the purpose of the payment was solely to settle the purchase of the disputed former-transmigration agricultural land. The receipt's evidentiary weight was further solidified in the eyes of the judges by the principle of "judicial presumption", which took into account concrete post-transaction actions—specifically, the transfer of the original Freehold Title Certificate from the seller to the buyer, as well as the buyer's actual and peaceful physical possession of the land over a period of many years. Based on this alignment of evidence, the panel of judges determined that this private receipt possessed sufficient and conclusive probative value to grant the entirety of the land registration claim filed by the buyer.

Conversely, under the principle of the burden of proof (*"bewijslast"*), any party asserting a right is obligated to prove the existence of that right. A diametrically opposed legal situation arose during the proceedings of the case resulting in Supreme Court Decision Number 448 K/Pdt/2021. In this dispute, a purchase receipt submitted by the Plaintiff was stripped of all evidentiary weight and summarily disregarded by the court, as it was deemed to lack material binding force regarding the disputed land. In the hierarchy of evidence, a private document possesses only weak formal evidentiary value. The primary factor undermining and invalidating the receipt was the firm rebuttal and denial issued in court by the land's rightful owner, Defendant II, Sandra Dewisri Rotinsulu. Sandra consistently maintained before the judge that she had no knowledge of, nor did she ever consent to, the sale of a portion of the land—which was certified in her name—to the Plaintiff. Legally, when the content of a private document (such as a receipt) is contested and the signature thereon is denied by the party

named in the property's title deed, the receipt's material evidentiary value plummets, causing it to lose its binding force; it is reduced to mere preliminary documentary evidence that does not bind the land itself. The receipt was deemed defective and insufficient to stand alone as proof of ownership without corroboration by other authentic evidence recognized under land law. Furthermore, the panel of judges uncovered an anomaly: the receipt had actually originated from a forced family debt settlement scheme masquerading as a land sale transaction, even though the land in question had never been officially subdivided from the master title deed. Given that the holder of the original land title certificate contested and denied the transaction—and in the absence of extrinsic evidence supporting its validity—this private receipt was deemed to suffer from a fatal legal defect, lacked material certainty regarding the transfer of land rights, and was ultimately categorically rejected by the Supreme Court.

Conclusion

In the realm of civil procedural law, a receipt is explicitly classified as a form of documentary evidence—specifically, a private document. This hierarchical distinction implies that, formally, a receipt ranks below an authentic deed, given that it is created independently by the transacting parties without the intervention, involvement, or drafting by an authorized public official. Fundamentally, a receipt is a

written instrument serving as proof of the receipt of a sum of money; however, its evidentiary value is neither absolute nor automatically binding. The substantive binding force of the document relies heavily on acknowledgment by the signatory; consequently, should the opposing party deny or contest it, its evidentiary weight becomes relative, necessitating further judicial scrutiny regarding its formal authenticity. Thus, a receipt is regarded as a piece of evidence that requires corroboration or correlation with other valid forms of evidence to establish conclusive evidentiary value.

In disputes concerning the transfer of land rights, the substantive evidentiary weight of a receipt is neither absolute (**volledig bewijskracht**) nor binding (**dwingende bewijskracht**); rather, it serves merely as a form of preliminary written evidence with relative value. Despite these legal limitations, a party relying on a receipt can still prevail in a land dispute, provided its evidentiary value is elevated to the point of instilling full conviction in the panel of judges through corroboration by other valid evidence. Success hinges on establishing the comprehensive material truth—such as evidence of actual, good-faith physical possession of the land and consistent witness testimony confirming the cash transaction. Thus, the receipt serves as an initial evidentiary bridge; when harmoniously combined with supporting evidence presented in court, it carries significant, binding weight, enabling one to successfully secure and legally restore rights to land ownership.

Suggestions and Recommendations

The public and legal practitioners are advised to stop relying on informal receipts as the sole primary instrument for high-value civil transactions. Given that the legal standing of a receipt is inferior to an authentic deed in terms of both form and substance, parties should

upgrade the document's status by executing a deed before a competent public official; this mitigates the risk of denial and ensures legal certainty from the outset of the transaction.

Parties facing land disputes armed only with a receipt as evidence are advised to carefully devise a strategy for presenting corroborating evidence in court. Legal efforts should focus on bolstering this initial evidence by presenting credible key witnesses and securing actual physical possession of the land, thereby instilling full conviction in the panel of judges to secure a favorable verdict.

Land buyers whose transfer of rights rests solely on a receipt—and who face obstacles preventing the execution of an authentic deed—are advised to immediately file a lawsuit to obtain a final and binding court judgment (“*inkracht*”). Taking this legal step is essential, as the judgment can serve as a substitute for an authentic deed to satisfy the principle of publicity through land registration with the BPN, thereby ensuring comprehensive legal protection regarding land ownership status.

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