

Implementation of Client-Entrusted Payment of the Duty on the Acquisition of Land and Building Rights to Land Deed Officials

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ABSTRACT

This study aims to analyze the practice of depositing and paying the Duty on the Acquisition of Land and Building Rights by clients to Land Deed Officials, to examine the legal basis of the officials' authority, and to assess the forms of legal liability that arise therefrom. This research employs an empirical juridical method with statutory and conceptual approaches, supported by primary data obtained through field research in Malang City and secondary data derived from primary and secondary legal materials. The results indicate that the practice of fund deposit occurs factually as a form of transactional efficiency; however, it lacks an explicit legal basis in statutory regulations. This condition creates a normative gap that potentially leads to misuse of funds and ambiguity in legal accountability. The novelty of this study lies in affirming a legal construction that such practice is not merely an administrative issue, but also carries multidimensional implications in civil, administrative, and criminal law domains. Furthermore, this study offers an argument for the necessity of reconstructing legal norms that explicitly regulate third-party deposit mechanisms. Therefore, comprehensive regulation is required to ensure legal certainty, protect the parties involved, and maintain the integrity of Land Deed Officials within the land law and taxation system.

Keywords : Duty on the Acquisition of Land and Building Rights, Land Deed Official, fund deposit, legal liability, legal certainty.

1. INTRODUCTION

In the practice of civil legal relations, the delegation of authority is an inevitable necessity, particularly when parties face limitations in terms of time, knowledge, or access to administrative procedures. In the context of land affairs, the role of the Land Deed Official becomes highly strategic, as it not only functions as a public official authorized to draw up authentic deeds but also as a party facilitating administrative processes, including the fulfillment of tax obligations in the form of Duty on the Acquisition of Land and Building Rights. According to Harsono (2008), the role of PPAT in the Indonesian land law system is inseparable from its function of providing legal services to ensure legal certainty and protection for the community. However, studies that specifically link the administrative role of Land Deed Official with the delegation of tax obligations remain limited, leaving an analytical gap that has not been comprehensively addressed in existing legal literature.

Empirically, parties often entrust Land Deed Official with the payment of Land and Building Rights by depositing the required funds. This deposit mechanism emerges as a practical



solution to avoid delays in the transfer process of land and building rights. Nevertheless, such practice is not explicitly regulated in statutory provisions, thereby creating a normative gap with the potential to generate various legal issues. As argued by Soekanto (2014), ambiguity in legal norms may lead to legal uncertainty, which in turn weakens the protection afforded to the parties involved. To date, there has been no specific study examining the legal construction of the Land and Building Rights fund deposit mechanism to Land Deed Official as a factual practice lacking clear normative legitimacy.

From a tax law perspective, the obligation to pay Land and Building Rights is legally attached to the taxpayer, not to the Land Deed Official. This is affirmed in various statutory regulations stipulating that tax liability rests with the tax subject. However, in practice, the transfer of this obligation to Land Deed Official through a fund deposit mechanism raises questions regarding the limits of responsibility and authority of the Land Deed Official. According to Waluyo (2017), any transfer of tax obligations to another party must be supported by a clear legal basis to prevent future disputes. This discrepancy between normative construction and empirical practice indicates a significant research gap, particularly concerning the legal legitimacy and the scope of Land Deed Official responsibility in such arrangements.

Furthermore, the practice of depositing funds with Land Deed Official also presents potential legal risks, including breach of contract and unlawful acts. In cases of payment errors, delays, or even misuse of funds, questions arise as to who bears legal responsibility. This issue is crucial given the position of Land Deed Official as a public official who is expected to uphold principles of prudence and professionalism. As explained by Adjie (2018), every action of a public official must be grounded in accountability and legal certainty to avoid legal conflicts. Although the issue of public officials' liability has been widely discussed, specific analyses concerning the legal responsibility of Land Deed Official in the practice of Land and Building Rights fund deposits remain underexplored, thereby reinforcing the urgency of this study.

To strengthen the foregoing analysis, this study does not rely solely on a normative approach but is also supported by empirical data obtained through interviews with Land Deed Officials, taxpayers, and relevant government officers, as well as documentation of transaction practices. Preliminary interview findings indicate that the practice of entrusting Land and Building Rights payments to Land Deed Officials is commonly carried out in practice, despite the absence of an explicit legal basis. This condition further confirms the existence of a gap between empirical practices and the prevailing regulatory framework.

Based on interview results, approximately 80% of PPAT respondents stated that the practice of entrusting BPHTB payments is commonly conducted in land and building transfer transactions.

No	Informant	Position	Key Findings	Legal Implications
1	PPAT A	Practicing PPAT	Clients frequently entrust BPHTB payments to PPAT	Administrative practice exceeds normative authority
2	PPAT B	Practicing PPAT	No standardized SOP for entrusted funds	Potential misuse and legal disputes
3	Taxpayer	Client	Entrustment is chosen for practical reasons	Legal dependence without clear legal basis
4	Local Tax Officer	Government Official	Payments should be made directly by taxpayers	Deviation from statutory provisions

The urgency of this research is further strengthened by the increasing number of property transactions in Indonesia, particularly in urban areas such as Malang City. The high frequency of transactions necessitates greater efficiency in administrative processes, including Land and Building Rights payments. However, such efficiency must not compromise legality and legal certainty. According to Sutedi (2016), in land law, any procedural facilitation must remain within a clear legal framework to avoid future complications. In this regard, there is currently no regulatory model capable of balancing administrative efficiency with legal certainty in the practice of Land and Building Rights fund deposits handled by Land Deed Official.

Previous studies indicate that practices evolving in the field often exceed existing normative provisions. For instance, Rahardjo (2017) highlights a tendency toward flexibility in administrative law practices that is not always accompanied by regulatory updates, resulting in a gap between normative law and empirical realities. However, prior research generally remains broad in scope and does not specifically examine the practice of Land and Building Rights fund deposits by Land Deed Official as a distinct legal phenomenon. Consequently, such studies have not yet provided applicable solutions to the issues arising from this practice.

In addressing these issues, several alternative solutions may be considered, including strengthening regulations governing fund deposit mechanisms, limiting the authority of Land Deed Official, or implementing direct payment systems by taxpayers through electronic platforms. Each alternative, however, presents its own advantages and limitations. Therefore, a comprehensive analysis is required to determine the most appropriate and effective solution. As stated by Marzuki (2011), a combination of normative and empirical approaches is essential to produce applicable legal recommendations. The novelty of this research lies in its effort to integrate normative and empirical analyses to formulate a clear legal construction of the Land and Building Rights fund deposit practice involving Land Deed Official, while also proposing a regulatory model oriented toward legal certainty and the protection of all parties involved.



This study focuses on analyzing the implementation of Land and Building Rights fund deposit and payment practices by Land Deed Official and their legal implications. This approach is chosen to provide a comprehensive understanding of factual conditions in the field while examining their conformity with prevailing legal provisions. Accordingly, this research not only identifies the main issues but also offers a conceptual formulation as a form of advancement in notarial and land law studies.

The objectives of this study are to analyze the practice of depositing Land and Building Rights funds with Land Deed Official, to examine the legal position of Land Deed Official in such practices, and to assess the legal responsibilities arising in the event of disputes. In addition, this study aims to provide recommendations for clearer and more comprehensive legal regulations concerning such practices.

The expected contributions of this research are both theoretical and practical. Theoretically, this study offers novelty in the form of a legal construction regarding the Land and Building Rights fund deposit practice, which has not been explicitly formulated in legal doctrine. Practically, the findings are expected to serve as a reference for policymakers, Land Deed Official, and the public in understanding and implementing Land and Building Rights fund deposit and payment practices in a manner that is safer and in accordance with applicable law. Ultimately, this research is expected to contribute to the realization of legal certainty, legal protection, and justice for all parties involved.

2. RESEARCH METHODS

This study employs a socio-legal research method that integrates both normative and empirical approaches. This approach is chosen because the issues examined are not only related to legal norms governing the authority and responsibility of Land Deed Officials (PPAT) in the payment of Duty on the Acquisition of Land and Building Rights (BPHTB), but also involve social practices, particularly the entrustment of tax funds by clients to PPAT. Accordingly, this study seeks to analyze the gap between *das sollen* (law in the books) and *das sein* (law in action). The approaches applied in this research include the statute approach, conceptual approach, and sociological approach. The statute approach is conducted through the examination of regulations related to BPHTB, the authority of PPAT, and tax obligations in the transfer of land and building rights. The conceptual approach is utilized to understand legal doctrines and theories concerning legal responsibility, the authority of public officials, and the principle of prudence in the execution of PPAT duties. Meanwhile, the sociological approach is employed to analyze the practice of entrusting and paying BPHTB within society. This research was conducted in Malang City during



the period of 2025–2026, focusing on the practice of entrusting and paying BPHTB and its legal implications for the responsibility of PPAT. The research subjects include PPAT practitioners, clients, and relevant officials such as those from the Regional Revenue Agency (Bapenda). Data collection techniques consist of library research and field research. Library research involves the examination of primary, secondary, and tertiary legal materials, while field research is carried out through direct interviews with selected informants using a structured interview guide, supported by documentation of relevant data. Data analysis is conducted using a qualitative method with a descriptive-analytical approach, linking applicable legal norms with empirical findings through the processes of data reduction, data presentation, and conclusion drawing. Furthermore, legal interpretation and legal reasoning are applied to formulate a legal construction concerning the practice of entrusting and paying BPHTB by PPAT. Through this method, the study is expected to produce a systematic and integrative analysis that bridges normative and empirical aspects, while maintaining scientific accountability.

3. RESULTS AND DISCUSSION

Implementation of BPHTB Deposit and Payment by PPAT

The implementation of the deposit and payment of the Duty on the Acquisition of Land and Building Rights (BPHTB) by Land Deed Officials (PPAT) in practice indicates a shift in their role from merely acting as deed officials to becoming parties involved in tax administrative processes. Based on research findings, many PPATs accept deposits of BPHTB funds from transacting parties for reasons of efficiency and to expedite transaction processes. This fact demonstrates that such practices arise from practical needs in the field rather than from explicit normative regulations (Rahardjo, 2017). From the perspective of legal certainty theory, this deposit practice reveals a regulatory gap regarding the limits of PPAT authority in managing tax funds. Normatively, the obligation to pay BPHTB lies with the taxpayer, not the PPAT. However, in empirical reality, PPATs often assume this function. This situation creates ambiguity in legal responsibility in cases of errors or delays in payment (Hadjon, 2015).

Research data further indicate that BPHTB fund deposits are generally based on trust between clients and PPATs. This trust is built upon the status of PPAT as public officials presumed to possess integrity. However, from the standpoint of legal protection theory, a trust-based mechanism without a strong legal foundation has the potential to cause losses to the parties involved, particularly in cases of fund misappropriation (Marzuki, 2016). Moreover, such deposit practices are often not accompanied by detailed written agreements, but rather rely on verbal arrangements or simple clauses within the deed. This reflects a weakness in the formal legal



aspects of the relationship. Under the theory of liability, this condition increases the risk of disputes due to insufficient evidence in determining the responsible party (Kelsen, 2007).

The analysis reveals that the primary reason PPATs accept such deposits is to ensure that transactions can be processed promptly without administrative obstacles. This is closely related to the demand for efficiency in land transaction practices. However, this condition also reflects an imbalance between practical needs and legal certainty, which should serve as the primary foundation (Satjipto Rahardjo, 2017). Additionally, in several identified cases, delays in BPHTB payment occurred due to administrative factors or negligence. These delays resulted in penalties that ultimately burdened the taxpayer. In this context, the issue of liability becomes crucial, considering that the funds had been entrusted to the PPAT (Hadjon, 2015).

From the legal protection perspective, this situation places taxpayers in a vulnerable position. Despite having delegated the payment obligation to the PPAT, legal responsibility remains attached to them as the tax subjects. This creates an imbalance, as the risks borne are not accompanied by adequate control (Marzuki, 2016). The data also show that not all PPATs are willing to accept BPHTB fund deposits. Some refuse such practices to avoid legal risks. This stance reflects a higher level of legal awareness and an effort to maintain professional integrity (Kelsen, 2007). On the other hand, some PPATs continue to accept deposits by implementing internal mechanisms, such as special record-keeping or the use of separate accounts. These practices indicate adaptive efforts to mitigate risks, although they are not yet supported by explicit regulations (Rahardjo, 2017).

This phenomenon can be further analyzed through the theory of legal certainty, which emphasizes the importance of clear and definite rules. The absence of explicit regulation concerning BPHTB fund deposits leads to varied practices in the field, ultimately creating legal uncertainty (Hadjon, 2015). Furthermore, under liability theory, every action that produces legal consequences must be accountable. In the context of BPHTB fund deposits, the liability of PPATs becomes unclear due to the lack of explicit regulatory provisions governing such roles (Kelsen, 2007). Empirical data also indicate that relevant institutions, such as regional revenue agencies, generally do not directly regulate deposit mechanisms carried out by PPATs. This strengthens the argument that such practices develop informally and lack standardization (Marzuki, 2016).

This condition highlights an urgent need for the reconstruction of legal regulations. Without clear regulatory frameworks, the practice of BPHTB fund deposits will remain in a grey area, potentially leading to legal conflicts (Rahardjo, 2017). Furthermore, within the framework of legal protection theory, the state should play a role in ensuring protection for all parties involved, both PPATs and taxpayers. The absence of clear regulations reflects the state's weak role in

providing legal certainty and protection (Hadjon, 2015). Thus, it can be concluded that the implementation of BPHTB deposit and payment by PPATs is a practice driven by practical needs but not yet supported by an adequate legal framework. This condition gives rise to various legal issues related to certainty, protection, and liability, which require serious attention in future regulatory development (Marzuki, 2016).

PPAT Efforts to Prevent Unlawful Conduct in the Custody and Payment of BPHTB

Based on empirical data in this study, it is found that the practice of entrusting BPHTB funds by clients to PPAT frequently occurs due to considerations of efficiency and trust. However, this condition places PPAT in a vulnerable position with respect to potential legal violations if not managed in an accountable manner. Therefore, efforts by PPAT to prevent unlawful conduct in the custody and payment of BPHTB essentially stem from the empirical reality that such fund entrustment practices remain prevalent. The data indicate that this phenomenon is driven by trust and practicality, particularly as parties seek a fast and integrated process. Nevertheless, this situation exposes PPAT to potential deviations, including maladministration and unlawful acts. Accordingly, in ideal practice, PPAT seeks to limit its role to that of an administrative facilitator who assists in the BPHTB process without directly controlling the funds, in line with the principle of prudence in exercising public office (Rahardjo, 2017).

Empirical findings also demonstrate that PPATs with a high level of legal compliance consistently apply the principle of transparency at every stage of BPHTB payment. Such transparency is reflected in systematic administrative record-keeping, the use of official proof of payment, and the active involvement of taxpayers in the payment process. This finding indicates that transparency is not merely an ethical principle but also serves as a legal protection mechanism for PPAT against potential allegations of abuse of authority. This is consistent with the theory of legal protection, which emphasizes the importance of preventive mechanisms in avoiding disputes (Hadjon, 2015).

In this context, one of the most effective measures undertaken by PPAT is encouraging taxpayers to make BPHTB payments directly to the regional treasury. The data show that PPATs who avoid fund custody practices face significantly lower legal risks compared to those who accept entrusted funds. Normatively, there is no legal obligation for PPAT to receive or manage BPHTB funds; thus, the practice of fund custody is more a matter of habit than legal requirement. Consequently, limiting this role constitutes a strategic step in preventing potential violations (Soekanto, 2014).

Furthermore, the study reveals that the limited public understanding of BPHTB payment mechanisms is a primary factor driving the entrustment of funds to PPAT. In response, PPAT



assumes an educational role by providing legal explanations to the parties regarding proper procedures and potential legal consequences. This educational effort not only aims to enhance public legal awareness but also serves to protect PPAT from misunderstandings that may lead to disputes or legal claims (Ali, 2016).

From the perspective of liability theory, the data indicate that PPATs who clearly distinguish between their administrative and financial responsibilities tend to be better legally protected. In this regard, PPAT is responsible solely for the formal validity of the deed, while the obligation to pay taxes remains with the taxpayer. This demonstrates that clear delineation of authority is a key factor in preventing disproportionate expansion of liability (Kelsen, 2007).

Additionally, strict documentation practices constitute an essential part of preventive measures undertaken by PPAT. Field data show that every BPHTB-related transaction, particularly those involving fund custody, is accompanied by written documents such as powers of attorney or statements from the taxpayer. This underscores the importance of written evidence in ensuring legal certainty and providing protection in the event of future disputes (Subekti, 2005).

Technological advancements have also influenced PPAT practices in preventing unlawful conduct. The study finds that the implementation of electronic payment systems such as e-BPHTB significantly reduces the potential for irregularities. Through this system, payments are made directly by taxpayers via platforms integrated with regional governments, thereby minimizing third-party involvement in fund management (Sutedi, 2018).

In practice, coordination between PPAT and relevant institutions, such as Regional Revenue Agencies, is also a crucial factor in ensuring the validity of BPHTB payments. The data indicate that effective inter-institutional communication can prevent administrative errors, such as data input mistakes or discrepancies in tax valuation. This strengthens the argument that institutional synergy is part of preventive efforts to maintain legal compliance (Marzuki, 2017).

Moreover, there is a tendency for professional PPATs to refuse custody of large sums of funds in the absence of clear supervisory mechanisms. This reflects an awareness of high legal risks and the potential for violations of professional ethics. Such refusal is not merely an act of caution but also an implementation of the principle of integrity in carrying out public office (Adjie, 2019).

Accountability also constitutes a fundamental pillar in preventing unlawful conduct. Empirical data show that PPATs who implement clear and periodic reporting systems to clients can minimize potential conflicts. Each stage of BPHTB payment is reported transparently, allowing the parties to exercise direct oversight. This aligns with the principles of good governance, which emphasize accountability in public service (Dwiyanto, 2014).

In terms of financial management, PPATs also strive to avoid the commingling of personal funds with client funds. The data indicate that such commingling is a major factor contributing to irregularities. Therefore, maintaining separate accounts is a strategic measure to preserve integrity and prevent potential misuse of funds (Fuady, 2013). Compliance with statutory regulations and professional codes of ethics remains the primary foundation for all PPAT actions. The study shows that most violations arise from a lack of understanding of legal norms or negligence in their application. This highlights the importance of enhancing legal capacity among PPATs as public officials (Harahap, 2016).

In dealing with complex cases, PPATs also engage in risk mitigation through legal consultation with more competent parties. The data indicate that this approach is effective in preventing both procedural and substantive errors with potential legal implications. Such consultation forms part of preventive efforts to ensure that all actions remain within the applicable legal framework (Ibrahim, 2018).

Supervision by professional organizations also plays a significant role in shaping PPAT legal behavior. The findings show that PPATs who are active in professional organizations tend to exhibit higher compliance with operational standards and ethical codes. This suggests that external oversight mechanisms can reinforce internal compliance in professional practice (Sidharta, 2010). Overall, the study demonstrates that PPAT efforts to prevent unlawful conduct in the custody and payment of BPHTB involve a combination of preventive, educational, and normative approaches. The persistence of fund custody practices indicates a gap between legal norms and practice; however, this gap can be minimized through increased legal awareness, the application of prudential principles, and the utilization of more transparent and accountable systems. Ultimately, the effectiveness of these efforts largely depends on the professional integrity of PPAT and their consistency in adhering to applicable legal provisions.

Komentar: Kesimpulan perlu lebih ringkas dan langsung.

4. CONCLUSION

The implementation of BPHTB fund entrustment and payment by PPAT demonstrates a functional deviation from its normative mandate as a land deed official toward a quasi-fiscal role that is not explicitly regulated within the positive legal framework. This practice is driven by considerations of efficiency and trust; however, it creates ambiguity in legal responsibility, particularly in cases of delays, payment errors, or misuse of funds. This condition reflects a normative gap that may lead to legal uncertainty and potential disputes. From the perspective of legal protection, taxpayers remain burdened with legal responsibility despite the de facto transfer

of payment authority to PPAT. Therefore, clear regulatory reconstruction is required to define the limits of PPAT authority, establish permissible entrustment mechanisms, and formulate a proportional liability scheme, including the potential adoption of escrow systems or integrated digital payment mechanisms.

Efforts by PPAT to avoid improper conduct in such practices empirically reflect a preventive approach grounded in prudence, transparency, and limitation of authority. Compliant PPATs tend to position themselves as administrative facilitators without assuming control over entrusted funds, encourage direct payment by taxpayers, and strengthen documentation and accountability at each stage of the transaction. The implementation of electronic payment systems and enhanced legal awareness among the public have proven effective in minimizing risks. From the standpoint of liability theory, a clear separation between administrative and financial functions is essential to prevent disproportionate expansion of legal responsibility. Accordingly, it is recommended to strengthen professional operational standards, improve public legal literacy, optimize digital tax systems, and reinforce the role of professional organizations and institutional oversight to ensure that practices remain within legal and ethical boundaries.

Komentar: Daftar pustaka perlu konsistensi gaya sitasi.

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