

THE LEGAL STANDING OF RECEIPTS AS EVIDENCE IN LAND SALE AND PURCHASE TRANSACTIONS FROM PERSPECTIVE OF LEGAL CERTAINTY

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Abstract

This article explores the legal standing of receipts as evidence in land sale and purchase transactions from the perspective of legal certainty. The research employs a normative legal method, which is a type of legal research focused on the analysis of written legal norms, including statutory regulations, court decisions, legal doctrines, and fundamental legal principles. The findings of the study reveal that receipts, as privately executed written evidence, serve solely as proof of payment and cannot be used to substantiate the transfer of land rights. This indicates that receipts do not meet the formal legal requirements necessary to establish lawful land ownership. As a means of evidence, receipts are only relevant in proving the occurrence of payment, but they carry no legal force in effectuating the transfer of land rights.

Keywords: receipts; evidence; legal certainty

INTRODUCTION

As explained in the Constitution of the Republic of Indonesia, hereinafter referred to as the Constitution Article 33 paragraph 3, the earth, water and natural resources contained therein are controlled by the State and are used as much as possible for the prosperity of the people (Harsono, 2002).

The State of the Republic of Indonesia, whose structure of people's lives, including its economy, is mainly still agrarian, earth, water and space, as a gift of God Almighty, has a very important function to build a just and prosperous society as we aspire to. The basis of nationalism is laid out in article 1 paragraph 1 of the Law of the Republic of Indonesia Number 5 of 1960 concerning the Basic Regulations on Agrarian Principles, which states that: the entire territory of Indonesia is the unity of the homeland of all Indonesian people, who are united as the Indonesian nation, and article 1 paragraph 2 reads that: the entire earth, water, and space, including the natural resources contained in it. In the territory of the Republic of Indonesia as a gift of God Almighty, it is the earth, water and space of the Indonesian nation and is a national treasure (Subekti, 2007).

One of the legal acts related to the ownership of land rights is the legal act regarding the sale and purchase. In society, buying and selling is not a new thing, because buying and selling has been carried out since ancient times. In Article 1457 of the Civil Code, buying and selling is defined as an agreement whereby one party binds himself to hand over an object and the other party to pay the promised price.

The definition of buying and selling according to Article 1457 of the Civil Code mentioned above, it can be concluded that the sale of beer is a reciprocal agreement, where the seller promises to give up the ownership of an item and the buyer promises to pay a certain amount of money in return. The ownership of an item originally owned by the seller will change hands to the buyer if there has been a juridical delivery in accordance with the provisions of Article 1459 of the Civil Code. The sale and purchase agreement is considered to have occurred between the two parties, immediately after which these people reach an agreement about the property and its price, even though the property has not been handed over, nor the price has not been paid (Article 1458 of the Civil Code). These goods and prices are the main elements of the sale and purchase agreement. According to Article 1517 of the Civil Code, if the buyer does not pay the purchase price, then it is a default that gives the seller a reason to demand compensation or cancellation of the agreement according to the provisions of Articles 1266 and 1267 of the Civil Code, the "price" must be in the form of a sum of money. If an agreement does not refer to these two things (goods and money), then it will change the agreement into an exchange, Or if the price is in the form of services, the agreement will become a work agreement, and so on. In the sense of buying and selling, it is enshrined in the understanding that there is goods on the other side and on the other side there is money. Regarding the amount of money, it can be explained that, even though the sale and purchase takes place in Indonesia, it is required that the price be set in rupiah, but it is allowed for the parties to set it in any currency. give an opinion on the meaning of buying and selling, namely (Subekti, 2007).

One of the Land Registration activities is the registration of the transfer of Ownership Rights over land. Article 20 Paragraph (1) of the UUPA stipulates that in order for the holder of the Right of Ownership of the land to prove that he is the holder of the Right of Ownership of the land or in other words for the realization of legal certainty, the holder of the Right of Ownership is obliged to register his rights and transfer. Regarding the transfer of Ownership Rights over land, there are provisions that must be considered in Article 37 paragraph (1) of Government Regulation Number 24 of 1997, namely the transfer of land rights and Ownership Rights to flats through buying and selling, exchange, grants, income in the company and other legal acts of transfer of rights, except that the transfer of rights through auction can only be

registered if it is proven by the authorized PPAT in accordance with the provisions of the regulations applicable legislation.

This provision contains the understanding that the transfer of land rights due to legal acts (buying and selling) can be registered if it is proven by the PPAT deed. The PPAT deed is proof that there has been a transfer of land rights due to legal acts through buying and selling. The deed is also one of the absolute requirements for registering the transfer of Property Rights due to buying and selling at the Land Office.

The sale and purchase of land carried out in front of the Land Deed Making Officer (PPAT) or Notary aims to provide legal certainty and legal protection to the holder of rights to a plot of land, and other registered rights so that they can easily prove themselves as the holder of the h-ak concerned, as well as for the implementation of an orderly land administration that the authentic deed made by PPAT is the strongest and fullest evidence that has an important role in every legal relations in people's lives, in various business relationships, activities in the fields of banking, land, social activities and others. The need for written proof in the form of authentic deeds is increasing in line with the growing demands for legal interests, both at the national and regional levels. Through an authentic deed, rights and obligations are clearly determined, ensuring legal certainty, and at the same time it is hoped that disputes can be avoided (Supriadi, 2012).

However, it is undeniable that in people's daily lives, there are still many land buying and selling transactions carried out between sellers and buyers without being accompanied by an authentic deed made by PPAT. Land buying and selling transactions like this are often called "buying and selling under the hand and sometimes only proven by a receipt as written evidence that there has been a sale and purchase agreement between two parties. payment is made in land buying and selling transactions. However, because the receipt itself is not an authentic deed, it has certain legal consequences related to the degree of validity of the land sale and purchase transaction

Buying and selling land according to the applicable law in Indonesia, has a procedure, one of which is the use of a land sale and purchase deed before the transfer of the name of the land rights certificate from a seller to the buyer. According to the civil law applicable in Indonesia, the procurement of evidence is carried out as much as possible and as clearly as possible, this is done from the beginning with the aim of procuring evidence if in the future undesirable things occur such as disputes. In society, often the land sale and purchase agreement uses receipt evidence and does not immediately face the Land Deed Making Officer to make a land sale and purchase deed which is subsequently registered for a title deed is made at the Land Deed Making Office.

The use of receipts as evidence of buying and selling, especially buying and selling land, depends on the good faith of the parties and acknowledging the existence of legal acts in the form of buying and selling land, and there are no disputes in the future. Problems will arise if the receipt evidence as evidence of land purchase and purchase is not processed further. So it is very possible for parties who have bad intentions to use these circumstances, such as sellers who have bad intentions not to admit that there has been a land purchase and sale event.

RESEARCH METHODS

The research used is normative legal research. Normative legal research is legal research that views law as a system for constructing norms. The system in question consists of principles, norms, legal requirements, court decisions, agreements, and doctrines (teachings). Peter Mahmud Marzuki emphasized that normative legal research is a learning process about legal principles and regulations in order to overcome legal problems. This type of study is carried out to provide new theories, arguments, or conceptions that can be used as a prescription (assessment) for the problems faced.

RESULT AND DISCUSSION

In people's daily lives, there are still many land buying and selling without involving PPAT. The sale and purchase of land is carried out with a certificate from the village head as a deed under hand or only with a receipt, so that the receipt has a legal nature, a stamp is affixed according to the payment value. A receipt as a letter is a written evidence. A receipt, invoice is a deed, belongs to group c, which is a deed under hand (Sutantio, et.al., 2009). Writings are basically evidence against the parties who made them and incriminating whoever made them. Unless, if the writing made is beneficial to the maker. The evidentiary power of the evidence written above is independent evidence, which means that the Judge is not required to accept and believe it.

Receipts do not have the power of proof because the signature is still possible to be denied by one of the parties. If a signature is not recognized by either party, then the judge must instruct that its authenticity or truth be checked. Meanwhile, if the parties acknowledge the signature or the occurrence of the act, then the receipt cannot be denied, aka becomes perfect evidence that applies between the parties involved (Purworini, et.al., 2019). From this, the receipt is written evidence. However, to be categorized as a deed under hand, it must meet several conditions, for example, the identity of the parties, the content that clearly contains the intention of making the receipt, signed by the parties. The receipt exists after there is a legal relationship with the receipt of a certain amount of money.

Buying and selling is an agreement whereby one party binds himself to hand over a property and the other party to pay the promised price (Fitrianti, 2020). In buying and selling there is an element of legal subject as a seller and buyer, there is an agreement and from this creates rights and obligations. In the event that the buyer does not pay the rest, the seller cannot sue on the basis of the sale and purchase of land, but on the basis of debts and receivables (Fitrianti, 2020).

After the promulgation of the UUPA, the definition of buying and selling land is no longer an agreement as in article 1457 jo 1458 of the Civil Code. Rather, the legal act of transferring rights forever which is cash in nature is then further regulated in the implementing regulations of the UUPA, namely Government Regulation Number 10 of 1961 which has been updated with Government Regulation Number 24 of 1997 concerning Land Registration which determines that the sale and purchase of land must be proven by a deed made by and in front of the land deed making official (PPAT). So if it is only in the form of a receipt and there has been no change of name from the seller to the buyer, it will be detrimental to the buyer if there is a dispute in the future.

The receipt itself has the meaning of being a receipt or a receipt or a payment or release. The person named is listed in the letter and then takes possession of it, deemed to have fulfilled the payment ordered by the signer (Surohadibroto, 1987). The payment order in the receipt is not a payment order in the true sense but is only a form of indirect order using the word receipt. This means that the holder of the receipt has received an indirect payment order from the signature if the holder of the receipt shows the money named in the meaning of the letter and acknowledges and is willing to pay, he is free from his debt if he pays and the letter is in his possession.

Receipts as evidence under hand whose proof is only formal or imperfect such as authentic deeds where we know that authentic deeds are deeds that have permanent legal force as perfect evidence. However, this receipt can become valid and legally valid if the signature on the receipt is recognized directly by the parties (Surohadibroto, 1987). In the case of the object of this research, the receipt submitted by the plaintiff in the proof of payment was declared valid because it was in accordance with article 1888 of the Civil Code and article 175 of the Civil Code as evidence that had been declared in accordance with the original accepted as evidence.

A receipt that is indeed a letter under hand if used as proof of ownership as a form of transfer of land rights in the sale and purchase is not a valid one and can be declared weak to prove the transfer of land rights from the seller to the buyer. Basically, receipts cannot be used as a basis for registering land rights at the land office (Ariza, 2022). Where the registration of land rights according to the provisions of article 19 paragraph (1) of the UUPA is strong evidence of the abolition of property rights and the validity of the transfer of the land. This means that the evidence here is very vulnerable to becoming legitimate evidence in the sale and purchase of land, especially if the land object in question becomes a dispute in the future.

Legal certainty is one of the main principles in the Indonesian legal system. It guarantees that any legal action must be predictable and protected by clear and firm rules. In the context of agreements, including the sale and purchase of land, legal certainty is determined by how a legal act is legally proven and can be recognized by the competent institution. One of the evidence tools that is often used in practice is receipts.

Juridically, a receipt is written evidence that is included in the category of deeds under hand according to Article 1867 of the Civil Code. It shows the receipt of money, and in practice is often used to prove the occurrence of payment in a sale and purchase agreement. However, in the context of the transfer of land rights, the existence of a receipt does not necessarily provide legal certainty. According to the Basic Agrarian Law (UUPA) and Government Regulation Number 24 of 1997, the transfer of land rights must be carried out through an authentic deed made by the Land Deed Making Officer (PPAT). This process is continued with registration at the National Land Agency (BPN) in order to create legal protection for new owners. Without meeting this provision, transactions are only recognized as private legal acts that are not binding on third parties and are not recorded in the state administration.

In this case, the receipt only has the power of proof against payment, not against the transfer of rights. In the event of a dispute, the buyer who only relies on the receipt will be in a weak legal position. He must prove that there has been a valid sale and purchase agreement, and this proof is often difficult to do with a receipt alone without the support of other evidence such as witnesses, written statements, or confessions from the seller.

Therefore, although the receipt is valid as evidence in civil law, its position is not sufficient to guarantee legal certainty in land purchase and sale transactions. Legal certainty can only be achieved if the transfer of rights is carried out in accordance with applicable legal procedures, through the making of authentic deeds and official registration of land rights. Receipts in civil law have the power as proof of payment, but in the context of agrarian law and the transfer of land rights, they are not enough to create legal certainty. To ensure legal and state-recognized land ownership, an authentic deed from PPAT and registration of rights at BPN are required. Without it, the buyer's rights do not get strong legal protection, and there is a risk of future disputes.

CONCLUSIONS

In the practice of buying and selling land, receipts are often used as proof of payment that shows the existence of a transaction between the seller and the buyer. However, in the context of Indonesian agrarian law, receipts are not enough to guarantee legal certainty regarding the transfer of land rights. Based on the provisions stipulated in the Basic Agrarian Law (UUPA) and Government Regulation No. 24 of 1997 concerning Land Registration, the transfer of legal land rights must be carried out through a procedure that includes the creation of an authentic deed by the Land Deed Making Officer (PPAT) and the registration of land rights at the National Land Agency (BPN).

Receipts, which are written evidence under hand, have only the force of proof of payment and cannot be used to prove the transfer of land rights. This indicates that the receipt does not meet the formal requirements to guarantee legal ownership of the land. As a means of

evidence, receipts are only relevant in proving payment, but they do not have a legal effect in transferring land rights.

The legal consequences for buyers who rely solely on receipts are very risky. The buyer cannot change the name of the land certificate at BPN, which means that the status of the land ownership remains registered in the name of the seller. This situation opens up the opportunity for legal disputes between buyers, sellers, and third parties who claim rights to the land. In addition, buyers who only have receipts do not get strong legal protection, because their land ownership rights are not officially recorded in BPN.

Legal certainty, which is one of the main principles in the Indonesian legal system, cannot be realized just by using receipts as evidence of buying and selling land. A legal process recognized by the state can only be achieved if the land purchase and sale transaction is carried out through the correct legal procedures, namely by involving PPAT to make an authentic deed and register rights at BPN. Without following this procedure, the buyer's rights to the purchased land will be highly vulnerable to the claims of other parties, and will not get adequate legal recognition or protection.

Overall, receipts as evidence in the sale and purchase of land have significant limitations in creating legal certainty. Land registration and the creation of an authentic deed by PPAT are steps that must be taken to ensure that the transfer of land rights is recorded and legal in the eyes of the law. Therefore, for buyers, it is important to ensure that land purchase and sale transactions are carried out in accordance with applicable procedures so that their land ownership rights are recognized and legally protected.

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