LEGAL RESPONSIBILITY OF PPAT WHILE AGAINST MINUTA DEED OF MISSING

Arisma Rahmat Mulana,1 Djumardin,2 Lalu Husni2
1Student of Magister Law Study Program, Postgraduate Program, Mataram University, Indonesia
2Lecture of Law Faculty Mataram University, Indonesia
Email correspondence: lombokbetatester@gmail.com

Abstract: The purpose of this research is to know what causes the loss of minuta deed, to know and understand the strength of proof of deed made by PPAT Temporary to minuta deed is missing if a time of dispute to minuta deed and to know and comprehend the responsibility of law of PPAT while against minuta deed PPAT which has been made and declared has been lost. The results of the research indicate the factors that caused the loss of minuta deed due to several factors, namely due to the lack of orderly administration. The power of proof of the deed made by the PPAT temporary if the PPA certificate minuta is lost becomes like the power of the deed under the hand because it does not meet the requirements of birth, material requirements or formal conditions. PPAT legal responsibilities while the minuses of PPAT deeds are lost, administrative, civil or criminal sanctions can be solicited.

Keywords: responsibility, minuta deed PPAT, PPAT meanwhile

I. INTRODUCTION

Land can be traded or traded, and to obtain legal certainty on the sale and purchase of the land, it is necessary legal protection for the parties involved in the sale and purchase process. To obtain legal certainty and protection, it is necessary to have a special authority assigned to assign, transfer or assign rights to the land and/or ownership rights of the apartment units. The officials who are given such special powers are the Land Deed Authority (PPAT). The purpose of the PPAT is to assist the National Land Agency in both the city and the regency in carrying out land registration activities, and to register the PPAT must make a deed as evidence of certain legal acts, such as land rights and property rights of apartment units.1

In the community, the acquisition of rights over land is more often done with the transfer of rights, which is through buying and selling. According to Boedi Harsono, “In Customary Law the act of transfer of rights (sale, purchase, grant, exchange) is a legal act that is cash”. Sale-

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purchase in the land law with the payment of the price at the same time in cash.\(^2\) The PPAT deed has a very important role in the transaction of land rights and / or property rights of apartment units, because it has a usefulness and benefit as evidence.\(^3\) Almost the same as the existence of the Notary Institution in Indonesia, PPAT is also increasingly needed by various sectors of society, especially those related to legal acts that are Private Laws (Civil Law).

Ordinary people often identify that the Notary is also PPAT, on the matter of these two Officials is very different both in the duties and authorities and in positions in the clothing. Notary is appointed by the Minister of Law and Human Rights of the Republic of Indonesia, while the PPAT is appointed by the Ministry of Agrarian Affairs / Head of National Land Agency, the duties and authorities which are held by the two officials are different. In particular PPAT, its duties and authorities are only related to land and units of apartment, this is as described in Article 2 paragraph (2) of Government Regulation Number 37 of 1998 on the Regulation of the official of the Land Deed Authority mention “The legal act as referred to in paragraph (1) are as follows:
a. Buy and sell;
b. Exchange;
c. Grant;
d. Entry into company (inbreng);
e. Distribution of collective rights;
f. Provision of building rights / use rights to land of property rights;
g. Granting of dependents;
h. Authorization imposes a mortgage.\(^4\)

Notary / PPAT is a public official authorized by the Government to perform part of the State's duty under the constitution or the Law, to serve the needs of society in general, so as to create harmony between the laity (culture) and the government.

From the above provision is very different from the duties and authorities given by the Act to the Notary. Notary has a wide range of duties and authority concerning all deeds, agreements and all things stipulated by law or by the parties concerned as well as the authority to make deed related to land, as described in Article 15 paragraph (2) Law No. 2 of 2014 on the Notary's Office, which reads “making deeds related to the company.”

PPAT is appointed and dismissed by the Minister, and appointed in a certain area, for the purpose of serving the community in making the deed, for a region not enough to have PPAT, or to serve certain community groups may be appointed PPAT temporary. In Article 5 Paragraph (3) Sub-Paragraph (a) of Government Regulation Number 37 of 1998 concerning Officials of the Land Deed Authority states “To serve the community in making PPAT deed in areas that have not enough PPAT or to serve certain community groups in making certain PPAT deed” , The Minister may appoint the following officials as interim PPAT or special PPAT: “Head of Sub-district or Village Head to serve the making of deed in the area which has not enough PPAT as


\(^3\) Salim,HS, Op.Cit. p.75.

\(^4\) Government Regulation Number 37 of 1998 on Officials of Land Deed Authorities, Article 2 paragraph (2).
PPAT temporary”. As with the PPAT duty, the temporary PPAT task is to create a deed related to land rights and/or the right to the apartment unit, in which the PPAT is temporarily obliged to keep its actuary minis, which is part of the PPAT protocol. Article 1 point (5) of Government Regulation Number 37 of 1998 on Officials of the Land Deed Authority determines that “PPAT protocol is a collection of documents that must be kept and maintained by PPAT consisting of supporting deed, report archives, agenda and other documents”.

This Article stipulates that the deposit of the deed is intended to safeguard and maintain the minus deeds it has made in order to avoid undesirable things such as loss, damage, fire and so forth. However, in reality there was a loss to one of the PPAT deeds, the author's search result, suspected of having lost to one of the PPAT deeds, as happened in East Lombok regency, at that time in East Lombok regency, Suka Mulia Sub-district, was appointed PPAT while, who served to serve the community in the District. At that time the parties made a deed of sale and purchase at the District officials designated as PPAT while, the parties declared to have signed all the deeds of sale, in front of PPAT while District officials, but at the time of the expansion of the sub district area, there has been loss of minuta deed selling purchased, until a time of dispute and dispute between the seller and the buyer ending in the trial of the District Court in Selong, East Lombok Regency, which has resulted the verdict, but the issue still continues because one of the parties has not accepted the result the verdict and appeal.

Therefore, based on the above description, there is a gap between das sollen and das sain (between what should be regulated by law and the reality that occurs in the field), government regulations specify that the PPAT tax deed must be kept and maintained properly in order not to happen lost but on the other hand it turns out the minus deed, has been omitted. Based on the above background description, the authors in the study raised the topic entitled “Legal Responsibility of PPAT While against Minuta Deed of Lost”.

Based on the description of the above background, it can be formulated several problems as follows:
1. What is the cause of the loss of minuta deed?
2. How is the power of proof of deed made by PPAT while if PPAT's deed minuta is lost?
3. How is the legal responsibility of PPAT While the minuta of the deed of PPAT is lost?

The purpose of this research is to know what the cause of loss of minuta deed is. To know and understand the power of proof of deed made by PPAT Temporary to minuta deed is missing if a time of dispute to minuta deed. To know and understand the legal responsibility of PPAT while against minuta deed PPAT which has been made and has been lost.

The type of research used is Normative Empirical Legal Research. Empirical Legal Research is a research that includes research on Legal Identification and Legal Effectiveness in connection with legal issues studied.

The approach used in this research is first, the Approach of Laws (Statute Approach) and the Second Conceptualical Approach. Third, Case Approach.

II. RESULTS AND DISCUSSION
2.1 Factors Cause Loss Minuta Deed PPAT

As already noted above that the Minutes of the PPAT deed signed by the parties shall be and shall be maintained and kept as state archives which are part of the PPAT protocol. Violations committed against the obligation to save this deed minuta, and then PPAT or PPAT
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Temporary can be held accountable and can be penalized. The obligation to store and maintain this deed is very necessary because it is related to the proof, because one time the PPAT deed is definitely needed by the parties concerned. In the event of a dispute arising against a deed that has been made, the deed can be used as strong evidence that an authentic deed has been made in the form of the PPAT deed before the court session.

Therefore, the Act has determined and obliged to keep and maintain the minus deeds that have been made as part of the PPAT protocol. Losing minuta deeds proved difficult to prove if the minuta deed is missing there is a problem that arises in the future. The result of the interview with the respondent Sayid Mustafa, said that the loss of minuta deed of sale and purchase that occurred at Sukam Mulia District Office, at that time, was caused by several factors, namely:

1. Since the bookkeeping and filing system of document is still not tidy;
2. Lack of discipline of employees to properly store the documents that have been made;
3. Lack of facilities and infrastructure such as cabinets to store archives / documents;
4. Lack of supervision from superiors related to the management of the office administration;
5. Lack of caution to pay attention to documents at the time of transfer of the regional expansion office.

According to the author's opinion that what Sayid Mustafa puts forward as mentioned above is true, but the author's search results, in Suka Mulia Sub-district Office that the filing cabinets for the archives / documents are sufficient, only the storage system is not yet neat and well structured. Related to this matter, then according to the authors that for the filing of each document, such as PPAT minutes deeds that have been made must be properly maintained and maintained with the best so that problems that arise in the future can be prevented and resolved properly.

The list of PPAT deeds is a list of deeds made by PPAT by listing sequence numbers, monthly numbers, dates, deeds and names of the constituents. The original of the PPAT deed containing such rights granted by the holder of the right to the beneficiary and the right to use the land of proprietary rights, namely:

1. Management rights are evidenced by the stipulation of granting of management rights by the authorized Official;
2. Waqf land is evidenced by the deed of pledge of waqf;
3. The ownership interest of apartment units is evidenced by the deed of separation;
4. The granting of mortgages is evidenced by the deed of granting dependents the usefulness of all processes in making such a protocol related to good archiving will be the source of information and sources of documentation, as well as the source of memory of the PPAT and its employees in performing the duties. This documentation/archiving is an important part of the administration of Notary's office.

Each deed made by the PPAT must be carefully ordered, neat and not careless, because the deeds are included in the Protocol PPAT which is a State Archive that must be kept and maintained by PPAT with full responsibility. Loss of minuta deed caused by negligence,

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5 Sayid Mustafa, interview, at 11:00 pm, Sukamulia Lotim District Office.
carelessness of PPAT While itself can be sought accountable and can be subject to sanctions administrative, civil or criminal sanctions.

In the event of loss due to negligence of the PPAT Temporary, either because of its employees or due to its unclassified administrative system it is the sole responsibility of the PPAT Temporary to the loss of the Minutes of the deed. However, if the loss of minuta of the PPAT deed is caused by the overmatch, the PPAT whiles the Head of the District cannot be held accountable because the incident is beyond human capability. The state of overmatch referred to such as the occurrence of fires, earthquakes, volcanoes, floods and other events beyond human capabilities.

In providing services, a professional always maintain the ideals of the lofty profession in accordance with the demands of his conscience obligations, not for a mere hobby. Responsible to the community, meaning willingness to provide the best service possible without distinguishing between service fee and free service and produce quality service, which have positive impact for society. The services provided are not solely for profit-making, but also devotion to fellow human beings.

In the opinion of the author, in relation to the responsibility of the PPAT of the Sub-District Head, it is also part of his duties and responsibilities as an officer appointed and appointed as the Temporary Deed Officer to carry out part of the PPAT task prior to the Notary being appointed to be the Land Deed Officer in the area. Related to the effectiveness of the law in its application, both success and failure, then there are several factors that influence and contribute to cause or influence in the implementation and application of the law. The factor is the aspect of its success and its failure aspect itself. Factors affecting the success include legal substance, legal structure, culture and facilities. Related to PPAT While District officials in Suka Mulia Lombok Timur, whether it has carried out its duties and authority in accordance with the legal norm or not, it can be seen from its success in carrying out its duties and authority as PPAT While in serving the community.

While the factors that cause failure in the implementation of the law, if it turns PPAT While Head Suka Mulia, government administration system that is not perfect and tidy, causing the loss of minuta PPAT deed and lack of discipline of subordinate employees in carrying out duties and obligations. Related to that matter, Head of Sub-district as part of government element should have internal supervision by Local Government in performing their duties and authority, in order to smoothly and success of duty and authority which have been given.

2.2 The Power of Proof of Deed Created by PPAT Temporary If Minuta Deed of PPPT is Missing

In order to guarantee the right to land, a certificate issued is a proof of land rights issued by the government in the framework of the implementation of land registration in accordance with the provisions of laws and regulations. Based on the form of deed can be divided into official deed (autentiek) and deed under the hands (onderhands). The meaning of an authentic Act is a deed made by or in the presence of a public official who, according to the Act, is

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assigned to make the certificates of the deed. A deed to be called an authentic deed, must meet the following criteria:  

a. Made in the form prescribed by the Act;  
b. Made by and in the presence of public officials authorized by the State;  
c. Has perfect evidentiary power;  
d. If the truth is denied, then the denial must prove the disbelief.

Furthermore, according to the authors that the authentic deed is: “a letter made by an advance of a public official who has authority to make the letter, with the intention of making the letter as evidence” in Article 1868 of the Civil Code states that “Authentic deed is a deed in a form prescribed by law, made by or in the presence of a ruling general official for that place in which the deed is made”. A deed made by an official, is used to prove the acts of deeds and the facts that occurred before the Notary / PPAT at the time of the deed, while the contents are written testimony from a public official, in which case the notary notes the deeds and facts witnessed at the time of the deed. Notary made a report on relaas so that what he made was also called as relaas deed.

Further Article 1888 of the Civil Code states that the power of proof of a written proof is on the original deed. If the original deed is present, then the copies and summaries are in accordance with the original which can always be ordered to demonstrate it. Deed has two functions: formal function (causa formality) and proof function (probations causa). Formalitas causa means to work for the complete or perfect a legal act, so not just legal action. So the existence of deed is a formal requirement for the existence of a legal act. Probationis causa means the deed has a function as evidence, because from the beginning the deed was made deliberately for future proof. The written nature of a treaty in the form of this deed does not make the contract valid but merely to be used as evidence in the future.

Almost the same as the notarial deed, the PPAT deed is also said to have perfect proof power if the deed has the power of proof of birth, formal and material, and fulfill the requirement of authenticity as required in the Act or other rules so that the deed which has fulfilled all the requirements have the strength perfect proof and must be judged correctly, before it can be proved untruthful. In the opinion of the author there are 3 (three) elements of esensilia (essence) in order to fulfill the formal requirements of an authentic deed namely:

a. In the form prescribed by the Act;  
b. Made by and in the presence of public officials;  
c. A deed made by or in the presence of a competent public authority for it and on which the deed was made.

This is not only seen from a deed made by or in the presence of officials only, but must be seen deed of how to make it whether it is in accordance with the provisions set by the Act or not. A deed made by an unauthorized or unqualified official as defined by the Act shall not be an authentic deed but shall have the power of a deed under its control. The authentic deed is trustworthy not because it is made by Notary / PPAT, but because the Notary / PPAT making the deed is considered to be the one who is absolutely trustworthy. In practice and the system of

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7 Subekti, *Legal agreement*, Penerbit Intermasa, Jakarta, 2001, p.34.  
evidence of the Civil Procedure Code (Cropaun, 2006: 255) applicable to the Indonesian Courts, an authentic deed may be used as evidence in a case if it meets certain conditions, ie formal and material requirements.\(^9\)

The verification of land rights for the purposes of land registration differs from the proof of the existence of land rights and who the owner is in a dispute in the District Court. In the case of some jurisprudence, it appears that the Supreme Court actually recognizes the legitimacy of the transfer of land rights even though the transition is not made in the presence of the Land Deed Official. In Article 1 number (24) of Government Regulation No. 24 of 1997 on Land Registration is the Official Deed Official (PPAT). As a follow up of Government Regulation No. 24/1997, the issuance of Government Regulation No. 37/1998 on Land Acquisition Officials and Officials of Land Deed Generators, on 5 March 1998, made PPAT's position as the only official authorized to make land transfer certificate. PPAT is in charge of carrying out part of the land registration activities by making a deed which then used as evidence of the legal act has been done certain related to the land.

PPAT in addition to Notary is also possible for other parties who meet the conditions specified in the provisions of the Law, one of which is the Head of the District. In addition to the existence of the Head of Sub-district as PPAT only temporarily, that is while waiting until there is Notary PPAT, also because of its temporary position (PPAT because of position), so called as Temporary Deed Officer (PPATS), deed of transfer of rights to land made by PPAT / S includes authentic deed. Article 1868 of the Civil Code (BW) provides that “an authentic deed is a deed created in a form prescribed by the Law or in the presence of an authorized public official for it in place of the deed made. This provision mandates that an authentic deed is a deed whose manufacture is required before or by a public official (openbaar ambtenaar).\(^{10}\)

Violation of obligations from the Sub-district as specified in the various provisions of the Laws creates legal consequences relating to the validity of the deed that harms the parties, especially buyers and PPATS itself. Furthermore, if any party questioned the validity of this deed, then the most disadvantaged party is the buyer, because the invalidity of the deed causes the act to be void. The result of interview with the informant Ahmadi Lalu Ahmadi in District Sukamulia East Lombok that the tendency to increase the sale of land rights at this time because there is no PPAT which was appointed directly by the Government, and therefore the District that has the duty and authority as PPAT Meanwhile. At that time the people who want to sign the deed of sale do not necessarily have to come directly to the Sub district Office, but to ask for the signature of the other party who is not present, do not necessarily have to be at the Village Office or the Sub-district, but they can sign it at his house or elsewhere, because the village or sub-district apparatus will bring the deeds at home or other places of the undersigned parties.

But there are some things that cause the authorities to tolerate to sign even if the parties do not meet face to face. The causes are:

a. The parties have other urgent interests on the day of the signing of the deed;
b. One suffers illness so they can not come in Village.

In addition to the reasons mentioned above, the signing of the deed though not in the presence of the parties is also due to customary reasons, and efficiency. The argument presented


is that the signature function is to convince the parties and the PPAT of the Sub-district Head that the signatories are actually parties to the transaction of land rights, because besides they already know each other among the parties also PPAT While the sub-district and apparatus Kelurahan also knew him. So for PPAT While District officials is important is there attached to the completeness of administrative documents. From the above information it can be concluded that the signing of the deed is not always done in the presence of the District officials as PPAT Temporary. However, the results of interviews with Sayid Mustafa author of the administrative office of the head of Suka Mulia sub-district, that the signing of the deed at that time directly in front of the District officials as PPAT Meanwhile, after all signed the minuta PPAT deed is stored and tidied as part of PPAT protocol at the District Office Suka Mulia.\footnote{Sayid Mustafa, interview, at 11:00 pm}

According to the opinion of researchers that the things submitted by the above District officials indeed have a point, because usually after all signed the Minutes of the deed of PPAT must be stored to be archived as part of the PPAT protocol. To be more convincing the author tries to interview one of the parties who have made the sale and purchase certificate at the Office of the Head of Sub-district, namely Samsudin, said that at the time of the signing of the sale and purchase agreement was done in front of District officials as PPAT Temporary, just do not know why the PPAT deed minuta can be lost in the event of the expansion of the sub-district.\footnote{Samsudin, interview, 11:23 pm}

2.3 Legal Responsibility of PPAT While Against Minuta the Lost PPAT Act
2.3.1 Administrative Responsibility

Administratively every deed made by PPAT or PPAT Meanwhile, must always be maintained and maintained, because it is part of State archives that are stored in PPAT protocol. Administrative errors committed by PPAT or PPAT while in the making, registration, deposit of minuta deeds that have been made of course will lead to legal consequences, namely PPAT can be held accountable. Regarding the question of official responsibility according to Kranenburg and Vegtig there are two theories underlying that are:\footnote{Kranenburg & Vegtig in the book Ridwan H.R., The Law of State Administration, Raja Grafindo Persada, Jakarta, 2006, p. 126.}

1. The theory of \textit{fautes personelles}, the theory which states that the harm to third parties is charged to officials who because of his actions that have caused harm. In this theory the burden of responsibility is directed at the person as a person.
2. The theory of \textit{fautes de services}, the theory that states that losses to third parties are charged to the agency of the officials concerned. According to this theory responsibility is charged to the position. In practice, the losses incurred are also adjusted whether the error is a serious mistake or minor error, where the weight and light of a mistake implicate the responsibility to be borne.

Based on the theory of \textit{fautes personelles} above, the author is of the opinion that PPAT While responsible for the making of the deed of sale and purchase which has been declared missing, as has been described in the previous chapter, that against PPAT Temporary make the deed of sale and purchase of land that has been declared lost and caused by negligence of PPAT While itself, it is categorized as an act of misusing authority, considering the authority under it under Article 2 of the Official Regulation of the Land Deed Officer has been abused, so that the
exercise of such authority is ultimately incompatible with the purpose of granting the authority itself, in which case it appears to have been misused authorized by PPAT Temporary for not exercising the authority properly.

However, if the mistake is not accidental or not due to errors made by PPAT While not necessarily have administrative accountability should be asked. Thus, if an PPAT commits an omission causing the PPAT deed minuses to be declared to have disappeared then it can be said that there has been a misuse of authority, because the PPAT concerned is aware that as a public official authorized by the Regulation, every PPAT is required to handle a case relating to its authority, and cannot be released from allegations of abuse of authority.

Administrative accountability is also determined in Article 62 of Government Regulation No. 24/1997, namely: PPAT which in performing its duties ignores the provisions as referred to in Article 38, Article 39 and Article 40 as well as the provisions and instructions given by the appointed Minister or Officers administrative action in the form of a written warning to the dismissal of his / her position as PPAT, without prejudice to the possibility of compensation by parties suffering loss resulting from the negligence of such provisions.

Administrative sanctions granted to PPAT Temporary for violating the applicable provisions in carrying out their positions may result in PPAT being dismissed from their positions. Dismissal of PPAT can occur because in carrying out his official duty to do minor or serious violation. Sanctions for violations committed by PPAT Temporary shall be subject to administrative action in the form of written warning to termination of their position as PPAT Temporary (Article 10 of the Official Regulation of Land Acquisition Official), also set forth in Article 6 paragraph (1) IPPAT Code of Conduct, violating the Code may be subject to sanctions in the form of:

a. Warning;
b. Schorsing (temporary dismissal) of IPPAT membership;
c. Onzetting (dismissal) of IPPAT membership;
d. Dismissal with disrespect from IPPAT membership.

2.3.2 Civil Responsibility

Accountability of PPAT While related to deliberate, negligence and / or negligence in the making of deed of sale and purchase deviate from formal condition and material requirement of procedure of making PPAT deed not only can be subject to administrative sanction but also do not cover the possibility of compensation by parties who feel aggrieved. In relation to the (beroepsfout) of the Interim PPAT, it should be examined on the form of the error, i.e. whether the error is a default or an unlawful act (onrechtmatige daad).\(^{14}\)

The common opinion is that, breaking a promise occurs when it is preceded by an agreement, whereas if it has nothing to do with the agreement then the offense is called unlawful acts or onrechtmatige daad. Based on the general principle, the authors argue that the act of PPAT Temporary which has caused the deed minuta to be lost can be regarded as an unlawful act, considering the Interim PPAT with the client or parties related in the deed never found any agreement.

In determining an action can be qualified as unlawful, it takes 4 (four) terms:

a. Contrary to the legal obligations of the perpetrator;

b. Contrary to the subjective rights of others;
c. Contrary to decency;
d. Contrary to propriety, precision and caution.\textsuperscript{15}

For the existence of an unlawful act is not required the existence of these four criteria cumulatively, but the fulfillment of one of the criteria alternatively, is sufficient also fulfilled the requirement for an act unlawful. Civil penalties are imposed on the Interim PPAT for unlawful acts (onrechtmatige daad), the act of causing harm, and normatively the act is subject to the provisions of Article 1365 of the Civil Code, which reads “Any unlawful act, which carries harm to another person, obliges the person who because of the wrong to issue such losses, compensate for such losses.”

2.3.3 Criminal Responsibility

Penjatuhan sanksi pidana terhadap PPAT/PPAT Sementara dapat dilakukan sepanjang seorang PPAT/PPAT Sementara telah membuat surat palsu atau memalsukan akta dengan kualifikasi sebagai suatu tindak pidana. Syarat materil dan syarat formil dari prosedur pembuatan akta PPAT merupakan aspek-aspek formal yang harus dilalui dalam pembuatan akta jual beli tanah berkaitan dengan tugas jabatan PPAT.

The authors argue that the occurrence of deviation from the material and formal requirements of the procedure of making PPAT deed, must be seen on the boundaries of the formal aspects which have been determined by the legislation related to the PPAT-an. This means that if a PPAT / PPAT while committing a violation of formal aspects, the sanctions that can be imposed are civil sanctions and administrative sanctions depending on the type of violation or sanction of IPPAT code of ethics, so the qualification of such formal offense as a crime is an act without unaccountable legal basis.

According to Habib Adjie, as for criminal cases related to the formal aspects of notarial deed / PPAT in making authentic deeds are as follows:\textsuperscript{16}

a. Making false / falsified letters and using forged / forged letters (Article 263 paragraph (1) and (2) of the Criminal Code);
b. Falsifying the authentic deed (Article 264 of the Criminal Code);
c. Ordering to include false information in authentic deed (Article 266 of the Criminal Code);
d. Conducting, ordering, and participating (Article 55 Jo. Article 263 paragraph (1) and (2) of the Criminal Code or Article 264 or Article 266 of the Criminal Code);
e. Helps to make false / or counterfeit letters and use false / falsified letters (Article 56 paragraph (1) and (2) Jo Article 263 paragraph (1) and (2) of the Criminal Code or Article 264 or Article 266 of the Criminal Code).

The meaning of deliberate (dolus) according to the criminal law is an act that is understood, understood and known as such, so that there is no element of misunderstanding or

\textsuperscript{15} Ibid.

misunderstanding.\(^{17}\) Whereas negligence (culpa) is an act that occurs because it is not thought of the consequences or because of not paying attention, and this is due to lack of caution, and the action is contrary to its obligations.\(^{18}\)

III. CONCLUSION

Based on the description in the previous chapters it can be drawn a conclusion that is the cause of losses minuta deed, due to several factors that is because the system of bookkeeping administration and document archiving is still not tidy, lack of discipline of employees to save well to documents that have been made, lack of facilities and infrastructure such as wardrobes for storing records / documents, lack of supervision from supervisors related to administrative office management, and lack of prudence to pay attention to documents at the time of transfer of the regional expansion office. The power of proof of the deed made by PPAT while if the PPAT tax deed minus is lost, it remains perfect if the PPAT's Minutes deed have a copy and rediscover the deed minus, but it becomes imperfect if the loss of minuta of the PPAT deed cannot be found because it does not meet the requirement of birth, as well as formal requirements. The perfection of authentication of an authentic deed is dependent on the fulfillment of the terms of birth, material requirements or formal conditions of a deed made. The legal responsibility of PPAT While the minuta of the deed of PPAT is lost, responsibility can be solicited either administratively, civil or criminal. Temporary administrative responsibility of PPAT may be subject to administrative sanction by written oral warning even up to the dismissal of the Land Record Authority Officer. Civil liability may be requested to the PPAT Temporary if in the making of the deed minuta there are elements that harm the interested parties, and criminal liability may be imposed if the loss of minuta deed is a deliberate act done to eliminate the evidence so that the minuta deed has been made not can be used as evidence.

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