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Analysis of Under-the-Table Land Transactions Using Receipts as Evidence in Bambankerep Subdistrict, Semarang City

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Abstract

The practice of private land sales and purchases based on receipts still occurs in society and raises issues regarding legal certainty regarding land ownership. This study aims to analyze the practice of private land sales and purchases in Bambankerep Village and its implications for legal certainty. This study employs an empirical legal methodology through a literature review of legislation and legal literature, as well as interviews with village officials and legal practitioners to obtain empirical data. The results indicate that the community still opts for informal transactions due to economic factors, procedural ease, and trust in local officials, even though such transactions are supported only by simple documents like receipts that lack legal standing as a basis for the transfer of rights. Consequently, buyers are in a legally vulnerable position and are prone to disputes. This study

underscores the importance of using PPAT deeds and land registration to ensure legal certainty and provide legal protection for the parties involved in land transactions.

Keywords

Informal Land Sales; Legal Certainty; Receipts; Transfer of Land Rights

A. Introduction

The issue of land sales conducted informally, relying solely on receipts as proof, is still commonly encountered in communities across various regions of Indonesia. Although the land law system has clearly established the procedures and mechanisms that must be followed in the process of transferring land rights, in practice, many people still conduct such transactions outside the applicable legal framework that is, based solely on an agreement between the seller and buyer, which is then documented in the form of a receipt or a simple statement of intent without involving authorized officials. Consequently, such practices have the potential to give rise to various legal issues, particularly regarding the legal certainty of the ownership status of the land that is the subject of the transaction¹.

In addition to its high economic value, land is closely intertwined with the social and cultural aspects of human life, making it a resource that profoundly influences human existence. Land is one of the most frequently traded commodities in society, whether through methods governed by relevant laws and regulations or through simpler methods that have evolved through social practice. This is due to the increasing demand for land, driven by population growth and rapid development across various industries².

¹ Boedi Harsono, *Hukum Agraria Indonesia Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi, Dan Pelaksanaannya*, Penerbit Djambatan, Jakarta, Edisi Revisi, 2005, Hlm. 176.

² Aulia, A. (2022). Prinsip Kehati-hatian PPAT Dalam Proses Pengikatan Jual Beli Tanah Sebagai Perwujudan Kepastian Hukum. *Recital Review*, 4(1), 244–278.

In Indonesia's agrarian legal system, land matters are generally governed by Law No. 5 of 1960 on the Basic Provisions of Agrarian Law (UUPA). This law serves as the primary foundation for the administration of the national land system, which aims to provide legal certainty regarding land rights. One of the measures taken by the state to ensure this legal certainty is through the implementation of land registration as stipulated in Article 19 of the UUPA, which states that the government shall conduct land registration throughout the territory of the Republic of Indonesia to ensure legal certainty³.

Land registration is further regulated in Government Regulation No. 24 of 1997 on Land Registration. The regulation explains that land registration is a series of activities carried out by the government on an ongoing and systematic basis to collect, process, and present physical and legal data regarding a parcel of land. The result of these land registration activities is the issuance of a certificate as proof of rights, which serves as strong evidence regarding the physical and legal data contained therein. In addition to land registration, the process of transferring land rights must also be conducted in accordance with applicable legal provisions to provide legal certainty for the parties involved. In land law practice, land sale and purchase transactions must be evidenced by a deed drawn up by a Land Deed Officer (PPAT). This requirement is stipulated in Article 37(1) of Government Regulation No. 24 of 1997, which states that the transfer of land rights through sale and purchase may only be registered if evidenced by a deed drawn up by an authorized PPAT. Thus, the existence of a PPAT deed serves a crucial legal function as the basis for registering the transfer of land rights at the land office⁴.

Every land rights holder will receive a land certificate as proof of legal ownership recognized by the state through this mechanism, which is one of the strategic steps toward

³ Pasal 19 Undang-Undang Nomor 5 Tahun 1960 tentang Pokok-Pokok Agraria.

⁴ Peraturan Pemerintah Nomor 24 Tahun 1997.

achieving legal certainty in the field of land affairs. The government conducts land registration activities in a continuous, systematic, and orderly manner, encompassing a series of processes ranging from the collection, processing, recording, to the presentation of physical and legal data related to a parcel of land. Ultimately, this certificate provides legal certainty and security for land rights holders against disputes or claims from other parties due to its high evidentiary capacity in identifying the ownership status of a parcel of land⁵.

In practice, land sales and purchases are often conducted without following legal procedures involving authorized officials, even though the law stipulates that the transfer of land rights must be carried out through legal procedures involving authorized officials. As a result, some people buy and sell land based solely on receipts or simple agreements drawn up privately without the presence or approval of authorized officials. Therefore, these documents essentially serve only as proof of payment between the buyer and seller and lack legal standing to prove that the transfer of land rights has been carried out in accordance with applicable laws⁶.

Because the transfer of land rights has not been officially documented in the land administration system, the practice of buying and selling land under the table using only receipts as proof of transaction has the potential to cause a number of legal problems, particularly those related to unclear land ownership status. Therefore, even though the buyer has fulfilled their payment obligations and physically controls the land, their legal position remains weak. If land ownership is not supported by valid legal evidence with strong probative value in accordance with applicable laws and regulations, it

⁵ Al-Himni, M. A., & Ratna, E. (2022). Peralihan Hak Atas Tanah Jual Beli Dibawah Tangan Untuk Tanah Yang Belum Bersertifikat Di Kabupaten Kubu Raya. *Notarius*, 15(1), 475-484.

⁶ Miftahudin, M. R., Oktafiani, A. N., Amalina, S. R., Ernawan, A., & Aufiya, Z. G. (2025). Akibat Hukum Jual Beli Di Bawah Tangan Dalam Pembelian Tanah Yang Tidak Dituangkan Dalam Akta Otentik. *Jurnal Pendidikan Sosial dan Humaniora*, 4(2), 3480-3493.

may still be subject to dispute or legal challenge in the future⁷.

In practice, the use of receipts as evidence in land sale and purchase transactions also has significant weaknesses, particularly from the perspective of legal proof should a dispute arise between the parties at a later date. From the perspective of the law of evidence, receipts are categorized as private documents whose evidentiary weight is relatively weaker compared to authentic deeds drawn up by authorized officials, such as Land Deed Officers (PPAT). This situation means that receipts often fail to provide strong legal certainty regarding the transfer of land rights; consequently, should a dispute regarding land ownership arise in the future, the existence of a receipt alone is generally insufficient to prove that a valid transfer of land rights has occurred in accordance with applicable legal provisions⁸.

Due to the lack of strong legal safeguards, such as those found in transactions conducted through proper legal procedures, the practice of buying and selling land through informal channels has the potential to create significant legal uncertainty for the parties involved in such transactions. Land conflicts and disputes may arise as a result of this situation, which will ultimately harm the community. Land disputes can sometimes drag on for a long time and need to be resolved through complex, costly, and time-consuming legal procedures. Therefore, to reduce potential legal issues and avoid future disputes, it is crucial to raise public awareness about the proper legal procedures for conducting property transactions.

Informal land transactions are also still common in the community of Bambankerep, Ngaliyan District, Semarang City. According to preliminary information from interviews with village officials, although most residents in the area already

⁷ Riancana, R. (2025). THE LEGAL STANDING OF RECEIPTS AS EVIDENCE IN LAND SALE AND PURCHASE TRANSACTIONS FROM PERSPECTIVE OF LEGAL CERTAINTY. *JILPR Journal Indonesia Law and Policy Review*, 7(1), 195-200.

⁸ Hartono, W. (2022). Kepastian Hukum Jual Beli Tanah dengan Kepemilikan Berdasarkan Perjanjian Nominee. *Amanna Gappa*, 35–46.

hold land certificates as proof of legal ownership, in practice, there are still residents who conduct unofficial land sales and purchases using receipts or simple agreements drafted and witnessed by village officials. This situation is generally influenced by several factors, including the limited funds available to residents to cover the costs of preparing a deed of sale and the formal land registration process, as well as the perception among the community that land transactions witnessed by village officials and the families of the parties involved are sufficient to guarantee the validity of the transaction. Consequently, residents tend to opt for a simpler transaction mechanism, hoping that the land administration process can be completed at a later date if necessary⁹.

As in the case that occurred in 2022 in that region namely, the practice of transferring control over cultivated land, which the community often understands as a sale or compensation for cultivated land between a party known as Mrs. Marinem and a land cultivator named Mr. Suharto, where, in practice, the legal relationship between the parties is understood as that of seller and buyer, even though the land being traded does not yet have the status of certified land; during the transaction process, the parties use several administrative documents such as a certificate of agricultural land, a letter of transfer of land control, and a statement that the land is not subject to dispute, accompanied by the use of receipts signed by the parties as proof of payment for the transfer of land control; however, a dispute later arose because there were two farming rights documents for the same plot of land, one in the name of the son and the other in the name of the father. Consequently, one party transacted with the son while the other party transacted with the father, ultimately resulting in dual claims over the same parcel of land. This situation demonstrates that land control based solely on land cultivation certificates and receipts carries a high risk of disputes because it fails to provide legal certainty for the parties involved in the transaction¹⁰.

This indicates that there remains a gap between existing

⁹ Agung Susilo, Lurah, Wawancara (28 Januari 2026).

¹⁰ Chyntia Gaby, Advokat AG Law Office, Wawancara (05 Februari 2026).

legal provisions and evolving practices in society. From a normative perspective, land sales transactions that are not conducted through a PPAT deed and are not officially registered can create legal uncertainty regarding the status of land ownership. Therefore, these practices need to be further examined to understand how such transactions are conducted and what their legal implications are for the legal certainty of land ownership.

Several previous studies have addressed the issue of private land sales and the status of receipts as evidence in land transactions. The first study, titled "Legal Certainty Regarding the Validity of Land Transfers for Uncertified Land," written by Agustinus Herry Krestianto, concluded that in practice, transfers of uncertified land are often based solely on girik or proof of tax payment, which legally do not constitute evidence of ownership recognized by the state. Therefore, to achieve legal certainty, the transfer of land rights must be formalized through an authentic deed and followed by land registration to obtain a certificate as strong evidence¹¹.

Second Study: "The Legitimacy of Private Land Transactions: The Struggle Between Social Practice and Legality from the Perspective of UUPA No. 5 of 1960" by Nazwa Kadir found that private land sales are still widely practiced by the public because they are considered more practical and cheaper; however, they formally create legal uncertainty and have the potential to lead to disputes such as double sales or overlapping ownership¹².

The Third Study, "A Legal Review of Land Sales and Purchases Using Receipts as Evidence (Case Study of Judgment No. 412/Pdt.G/2021/PN Mks)" by Irfan, concludes that a receipt can be recognized as evidence in land sales and purchase transactions if supported by witnesses and meets

¹¹ Krestianto, A. H., & Abadi, S. (2025). Kepastian Hukum terhadap Keabsahan Peralihan Tanah yang Belum Bersertipikat. *Legal Standing: Jurnal Ilmu Hukum*, 9(2), 341-357.

¹² Kadir, N., Junus, N., & Sarson, M. T. Z. (2026). Legitimasi Jual Beli Tanah di Bawah Tangan: Pergulatan antara Praktik Sosial dan Legalitas dalam Perspektif UUPA No. 5 Tahun 1960. *Al-Zayn: Jurnal Ilmu Sosial & Hukum*, 4(1), 10-25.

the material requirements of the agreement, although their legal standing remains limited compared to authentic deeds prepared by a Public Notary (PPAT). Overall, these three studies underscore the importance of creating authentic deeds and registering land to ensure legal certainty and prevent future land disputes¹³.

However, this study adopts a different perspective by directly examining the practice of private land transactions that occur in the daily lives of the community in Bambankerep Village, Ngaliyan District, Semarang City. This study not only analyzes the normative aspects of private land transactions but also examines how these practices unfold in the community and their implications for legal certainty regarding land ownership. Thus, this study is expected to provide a more comprehensive picture of the phenomenon of informal land transactions and contribute to the development of agrarian law studies, particularly regarding legal certainty in land transactions.

A study on informal land transactions is crucial given that some members of the community still conduct land transactions informally without following the proper legal procedures. If such practices continue without adequate legal understanding, the potential for future land disputes will increase significantly. Therefore, this study is expected to provide a deeper understanding of the practice of private land sales and their legal implications for the legal certainty of land ownership.

Based on the above description, this study employs an empirical legal approach method that examines law not only as written norms in legislation but also as actual behavior occurring in society, thereby enabling an analysis of the gap between legal provisions and their implementation. In its implementation, data collection was conducted through a literature review by examining primary legal materials in the form of legislation as well as secondary legal materials such

¹³ Pakpahan, E. S. F. (2024). TINJAUAN YURIDIS JUAL BELI TANAH DENGAN BUKTI KWITANSI (STUDI KASUS PUTUSAN NOMOR 412/Pdt. G/2021/PN Mks). JURNAL RECTUM: Tinjauan Yuridis Penanganan Tindak Pidana, 5(1), 266-275.

as relevant books and scientific journals. Additionally, this study is supported by field data obtained through interviews with two informants: Agung Susilo, the Village Head of Bambankerep, and Chyntia Gaby, a lawyer handling cases related to informal land transactions, to gather empirical data on land practices occurring in the community¹⁴.

Furthermore, this study focuses its discussion on two main issues: how private land sales using receipts are conducted by the community in Bambankerep, Ngaliyan District, Semarang City, and the legal implications of such private land sales on the legal certainty of land ownership, which will be formulated in greater detail in the research problem statement.

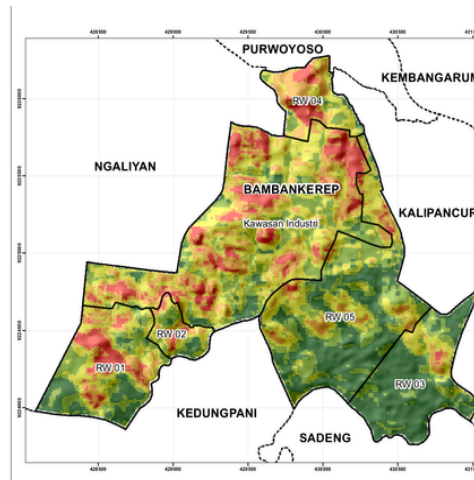
B. Under The Table Land Sales in Bambankerep Subdistrict

1. Characteristics of Informal Land Transactions in the Study Area

The Bambankerep Village, located in Ngaliyan District, Semarang City, is an area spanning approximately 322 hectares, consisting of 120 hectares of residential land and 202 hectares of dry fields and orchards, with relatively fertile soil, a topography ranging from lowlands to undulating terrain, an elevation of approximately 30 meters above sea level, and an average temperature ranging from 32°C to 36°C, making it a promising area for agriculture, plantations, and agritourism development; Administratively, this area borders Purwoyoso Village to the north, Kalipancur Village to the east, Kedungpane Village (Mijen Subdistrict) to the south, and Ngaliyan Village to the west, with a population of approximately 6,346 people based on data from 2025–2026¹⁵.

¹⁴ Peter Mahmud Marzuki, *Penelitian Hukum*, Edisi 1, Cetakan 6, (Jakarta: Kencana, 2010), hal. 35.

¹⁵ Badan Pusat Statistik Semarang, diakses pada 10 April 2026 <https://semarangkota.bps.go.id/id/publication/2026/02/27/71750baf865>

Gambar 1. Peta Kelurahan Bambangkerep

Sumber: <https://bambangkerep.semarangkota.go.id/en>

Based on the results of the field research, it is evident that the characteristics of informal land transactions in the study area, particularly in Bambangkerep Village, indicate that the practice of under-the-table land sales and purchases continues to persist in the community, although its prevalence is beginning to decline as awareness grows among some members of the community regarding the use of formal mechanisms through the Land Deed Officer (PPAT).

The forms of transactions found in the field are generally conducted through direct agreements between the parties without involving the PPAT as the authorized official, so these transactions are not supported by authentic deeds. Additionally, there is also the practice of transferring control over cultivated land, known in the community as “compensation for cultivated land,” which essentially constitutes a factual

transfer of control without being accompanied by a legal transfer of rights. In practice, these transactions are usually supported only by simple documents, such as payment receipts or certificates of cultivated land, which have limited evidentiary value under the law.

In the practice of private land sales taking place in Bambangkerep Village, several parties play a role in the transaction: the seller, who is generally a tenant farmer or the party who de facto controls the land; the buyer, as the recipient of the rights; and local officials such as the RT head, RW head, and village head, who serve as administrative witnesses in the transaction process. The involvement of witnesses in the transaction does not always stem from the parties' family circles. Instead, the practice that has developed in the community places greater emphasis on the presence of local officials as parties who are aware of and directly witness the transfer of rights, thereby providing social legitimacy even though they lack the formal legal force of an authentic deed¹⁶.

In line with these conditions, the involvement of village officials in informal land sales is essentially limited and more oriented toward administrative functions than legal ones. Village officials generally serve as administrative witnesses in transactions between parties, while also acknowledging and recording the transfer of land ownership in the village administration. In addition, village officials also frequently issue certain administrative documents required by the community as supporting evidence of the transaction, although these documents do not possess constitutive legal force regarding the transfer

¹⁶ Agung Susilo, Lurah, Wawancara (28 Januari 2026).

of land rights¹⁷.

Beyond these administrative roles, village officials also often function as facilitators in resolving disputes arising from informal land sales and purchases. In this regard, village officials strive to bridge the interests of the parties through a family-oriented mediation mechanism to reach a mutual agreement without having to resort to litigation. This role demonstrates the social function of village officials in maintaining stability and harmony in community relations¹⁸.

However, from a land law perspective, village officials do not have the authority to validate or legitimize the transfer of land rights. Such authority explicitly rests with authorized officials, such as Land Deed Officers (PPAT). Therefore, documents issued by village officials have only administrative force and cannot serve as a valid legal basis for proving ownership of land rights. This situation creates the potential for legal uncertainty for parties engaging in transactions outside the formal mechanisms established by law¹⁹.

2. Factors Leading the Community to Choose Informal Transactions

Based on an interview with Mr. Agung Susilo, the Head of Bambangkerep Village, conducted on January 28, 2026, it was found that the factors leading the community to choose informal land transactions in Bambangkerep Village indicate that, although the majority of transactions have been conducted on certified land through formal legal procedures, informal practices still persist, particularly regarding the transfer of control over

¹⁷ Ibid.

¹⁸ Ibid.

¹⁹ Setyawan, C. A., & Wati, A. (2022). Peralihan Hak Atas Tanah Dengan Kuitansi Jual Beli. *Jurnal Ilmu Kenotariatan*, 3(1), 14-22.

cultivated land, which is fundamentally influenced by a combination of economic factors, limited legal understanding, trust in community leaders and local officials, as well as considerations of convenience and the practicality of the procedures.

From an economic perspective, the financial circumstances of the community most of whom work as farmers and merchants with limited means make the costs of hiring a notary or a Land Deed Officer (PPAT) and the land certification process seem quite burdensome. Consequently, transactions are often initially conducted informally using simple agreements and receipts as a temporary measure until funds become available to proceed with the formal process²⁰.

This is reflected in the case of a dispute over cultivated land involving Mrs. Marinem. The transaction was conducted using a land use certificate and a receipt as proof of payment. However, the land's status was not immediately upgraded to a Certificate of Ownership due to cost constraints. This situation later triggered a dispute several years later, as the land had not been officially registered²¹.

In addition, the public's limited understanding of the law also plays a significant role. The parties often assume that signing an agreement witnessed by family members and village officials, and accompanied by a receipt, is sufficient to ensure legal security. In reality, from a legal standpoint, such documents are only binding under civil law. They cannot be used as valid proof of ownership. The recognized proof of ownership is a land title certificate, whereas a receipt merely proves the existence of a payment transaction. This

²⁰ Agung Susilo, Lurah, Wawancara (28 Januari 2026).

²¹ Chyntia Gaby, Advokat AG Law Office, (5 Februari 2026).

situation highlights a gap in understanding regarding the distinction between evidence of a contract and evidence of land rights²².

On the other hand, the high level of public trust in local figures such as RT, RW, and village officials further reinforces this practice. Their presence as witnesses in transactions is viewed as a form of social legitimacy deemed sufficient to guarantee validity. This is also evident in the management of cultivated land, where documents are issued by the sub-district office with the district office serving as an administrative witness. These conditions lead the community to feel that there is no need to involve a Public Notary (PPAT) or the National Land Agency. However, in practice, this reliance has the potential to cause conflicts, such as the emergence of duplicate documents or ownership claims by other parties²³.

In addition, considerations of convenience and practicality are also important factors. Informal transaction procedures are considered simpler, faster, and more flexible. The process requires only a written agreement, witnesses, and administrative approval from the village. This mechanism differs from formal procedures, which are more complex and require more time and money. Consequently, the public tends to opt for informal channels, both during the transaction phase and in resolving disputes through mediation at the village level. This is evident in cases settled through mediation without proceeding to court. These conditions indicate that informal land transactions remain the preferred choice because they are considered the most practical, even though they carry

²² Ibid.

²³ Wawancara Agung Susilo, 28 Januari 2026.

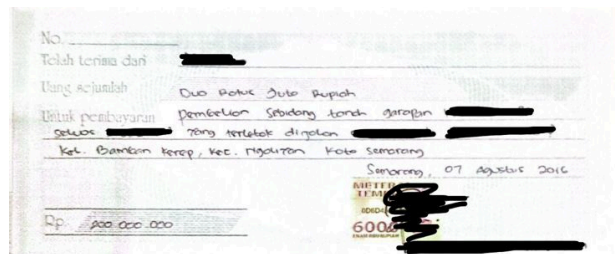
high legal risks regarding the certainty and legal protection of land ownership²⁴.

These four factors are interrelated and ultimately shape a pattern of legal behavior among the public that prioritizes practicality over the fulfillment of legal certainty as stipulated in legislation.

3. *Procedures and Documents Used in Transactions*

The procedure for transferring control of cultivated land in Bambankerep Village is generally carried out through a simple civil contract mechanism outside the land registration system. The parties first reach an agreement on the price of the agricultural land that is de facto controlled by the seller, followed by a payment evidenced by a written document. The documents used in the transaction include a certificate of agricultural land (one bundle) and a receipt as proof of payment²⁵.

Pict 2. Kwitansi Jual Beli



Source: Chyntia Gaby, Advokat AG Law Office

In practice, these transactions were witnessed by local officials namely RT, RW, and village heads but did not involve witnesses from the family. The transaction was also known to the village and sub-district authorities. This pattern indicates that the legitimacy of the transaction was largely established through a

²⁴ Wawancara Agung Susilo, 28 Januari 2026.

²⁵ Chyntia Gaby, Advokat AG Law Office, Wawancara (09 April 2026).

combination of sub-district administrative documents and the presence of witnesses, but without the involvement of a Land Deed Official (PPAT) or registration with the land office; consequently, the transfer that occurred remained at the level of an obligatory relationship between the parties, and has not yet been transformed into a land right recorded in the land registration system as required by Article 19(1)–(2)(c) of Law No. 5 of 1960 on the Basic Provisions of Agrarian Law and Articles 3–4 of Government Regulation No. 24 of 1997 on Land Registration.

Legally, the receipt in this practice constitutes a private document as referred to in Article 1867 in conjunction with Article 1874 of the Civil Code; thus, its function is limited to serving as evidence of payment or a transaction, not as proof of ownership of land rights. The informants' view that a receipt is merely evidence of payment aligns with the legal framework of civil evidence, as a receipt only proves the fulfillment of payment under a sale and purchase agreement, not the creation or transfer of state-recognized property rights over land. From a land law perspective, the evidence of ownership that is recognized and granted strong probative force is precisely the land title certificate, as affirmed in Article 19(2)(c) of Law No. 5 of 1960 on the Basic Provisions of Agrarian Law and Article 32(1) of Government Regulation No. 24 of 1997 on Land Registration. Thus, if the parties treat a receipt as if it were equivalent to a certificate as evidence of rights, such a practice clearly does not align with the regime of proof of land rights under positive law; however, to the extent that the receipt is merely positioned as evidence of payment, the practice remains consistent with general rules of evidence, although it is insufficient to ensure legal certainty in land matters.

The statement of no dispute and the certificate of cultivated land used in transactions essentially contain the identities of the parties, the identity of the land in question, the history of ownership, and a statement that

process of upgrading land rights to registered status.

The presence of witnesses in transactions whether from local officials (RT, RW, village head) or other parties legally constitutes part of the evidence through witness testimony, as recognized in Article 1866 of the Civil Code. In practice in Bambangkarep, the presence of the RT, RW, and village head is viewed as providing social and administrative legitimacy to land transfer transactions²⁷. However, from a land law perspective, these witnesses do not have the authority to replace the function of an authentic deed, which must be drawn up by a Public Notary. Article 37(1) of Government Regulation No. 24 of 1997 on Land Registration explicitly requires that the transfer of land rights resulting from a sale and purchase may only be registered if evidenced by a deed drawn up by an authorized PPAT, namely a public official specifically appointed pursuant to Government Regulation No. 37 of 1998 on the Regulations Governing the Office of the Land Deed Officer in conjunction with Government Regulation No. 24 of 2016.

Thus, even though witness testimony from village/subdistrict officials may strengthen the standing of a private deed in a civil dispute, relying entirely on witnesses without the preparation of a deed by a PPAT and without registration of the rights results in a procedure that does not comply with the procedures for the transfer of land rights as prescribed by law and does not provide legal certainty for the buyer.

C. Legal Implications for Land Ownership Certainty

1. *The Legal Status of Receipts in the System of Evidence*

A receipt is essentially a document that serves as a receipt or proof of payment for a transaction conducted by the parties. In legal practice, the party whose name is listed on and in possession of the receipt is deemed to have received payment as directed by the party who signed it.

²⁷ Wawancara Chyntia Gaby, 09 April 2026.

However, the “order to pay” in a receipt is not interpreted as a formal order as in financial instruments, but rather as an indirect acknowledgment that payment has been made and received by the relevant party. Thus, the primary function of a receipt is as evidence of a legal relationship in the form of settlement or payment, not as evidence of ownership of a specific object²⁸.

From a legal perspective regarding evidentiary value, a receipt is classified as a private document, that is, a document created by the parties without the involvement of an authorized public official. As a private document, the evidentiary value of a receipt is limited and imperfect, unlike an authentic instrument, which possesses full evidentiary value as stipulated in Article 1868 of the Civil Code. The evidentiary value of a receipt is essentially formal, meaning it only proves that a statement or transaction between the parties did indeed occur, but does not automatically prove the material truth of the agreement’s contents. Nevertheless, a receipt may acquire stronger evidentiary value if the signatures contained therein are acknowledged by the parties as provided for in Article 1875 of the Civil Code²⁹.

In judicial practice, a receipt remains admissible as a written instrument of evidence provided it meets the evidentiary requirements as stipulated in Article 1866 of the Civil Code and Article 164 HIR/284 RBg. In fact, in several court decisions, including Supreme Court Decision No. 4669 K/Pdt/1985, a receipt is recognized as a valid form of unilateral acknowledgment serving as evidence of payment. However, its status remains limited, as it

²⁸ Tio, R. (2023). *Kekuatan Pembuktian Kuitansi Sebagai Alat Bukti Jual Beli Tanah (Studi Kasus Putusan Nomor: 2/Pdt. G/2022/Pn. Nab)* (Doctoral dissertation, Universitas Jambi).

²⁹ Ariza, B. (2022). *Kedudukan Kuitansi sebagai Alat Bukti Jual Beli Tanah dalam Konsepsi Kepastian Hukum (Studi Kasus di Kabupaten Majalengka)* (Master's thesis, Universitas Islam Sultan Agung (Indonesia)).

functions only as evidence of a transaction or settlement, not as evidence of the transfer of land rights³⁰.

In line with this, Article 1878 of the Civil Code stipulates that a private document constituting a unilateral acknowledgment must meet certain requirements in order to have sufficient probative value. If these requirements are not met or if the document is contested by one of the parties, its evidentiary value is considered merely as the initial written evidence that must still be supported by other forms of evidence. Therefore, in land sales, a standalone receipt is insufficient to prove that a valid transfer of land rights has occurred.

This view is further supported by the opinion of Mudakir Iskandar Syah, who states that a receipt may be considered legally valid if acknowledged by the parties and meets the validity requirements of a contract as stipulated in Article 1320 of the Civil Code, namely the existence of an agreement, the legal capacity of the parties, a specific subject matter, and a lawful cause. However, in the context of proving the transfer of land rights, a receipt does not possess the strength to serve as primary evidence when standing alone³¹.

A receipt has greater probative value when supported by other evidence, such as deeds, land certificates, land survey records, or proof of property tax (PBB) payment, which together can substantiate the legal relationship between the parties. Furthermore, in an interview with Ms. Gabby, an attorney, it was emphasized that in the practice of land sales, a receipt serves only as proof of payment,

³⁰ Roza, W., & Fitri, D. (2025). Kedudukan Kuitansi Dalam Sengketa Jual Beli Tanah Melalui Putusan Verstek. *Jurnal Niara*, 18(2), 516-525.

³¹ Setyani, A. N. (2022). *Analisis Kedudukan Hukum Sertifikat Tanah Elektronik Dalam Prespektif Kepastian Hukum (Studi di Kantor Pertanahan Kabupaten Demak)* (Master's thesis, Universitas Islam Sultan Agung (Indonesia)).

Table 1 Comparison of Informal Practices vs. Formal Procedures

Aspect	Informal Practices (With Receipts)	Formal Procedures (In Accordance with the Law)
Evidence	Receipts (private documents), land cultivation agreements, and testimony from village officials.	Deed issued by a Public Notary (authentic deed) and land title certificate.
Evidentiary Value	Limited; serves only as proof of payment and as prima facie evidence.	Full and binding; the certificate constitutes conclusive proof of ownership.
Legal Certainty	Low; buyers have only contractual rights, which are prone to disputes.	High; buyers have property rights that are registered and recognized by the state.
Process	Fast, affordable, and supervised by local authorities.	More time-consuming and expensive (PPAT fees, BPHTP fees, registration fees).
Risks	Duplicate claims, duplicate sales, difficulty proving the case in court.	Minimal risk as long as the process is conducted in accordance with the regulations.
Can be registered with the BPN .	No, because there is no PPAT deed.	Yes, a PPAT deed is a requirement for the registration of a transfer of rights.

Source: Field data processing results from Ms.Chyntia Gabby (2026)

Based on these provisions as a whole, it is clear that receipts retain valid legal standing in civil law as proof of payment and supporting evidence for transactions. However, under the land law regime, receipts do not have the legal force to conclusively prove the creation or transfer of land rights. Thus, the use of a receipt in a land

sale and purchase transaction only creates an obligatory relationship between the parties and does not yet establish the legal certainty of property rights recognized by the state. To obtain full legal protection and certainty, a land sale and purchase transaction must be formalized with a deed of sale and purchase (PPAT) and registered in accordance with the mechanisms stipulated in land laws and regulations.

2. *Legal Certainty for the Parties*

The legal standing of a buyer in an informal land sale transaction is, in essence, relatively weaker compared to a buyer who acquires land through formal procedures in accordance with land law provisions. This situation arises because the transfer of land rights under the Indonesian legal system is not based solely on an agreement between the parties but must also meet administrative requirements stipulated by laws and regulations. Normatively, pursuant to Article 37 of Government Regulation No. 24 of 1997, the transfer of land rights through sale and purchase can only be registered if evidenced by a deed drawn up by a Land Deed Officer (PPAT), so that the validity of the transfer of rights is not sufficient merely through an agreement and payment, but must be set forth in an authentic deed and registered with the Land Office³².

In practice, as observed in the Bambankerep subdistrict, buyers generally hold only documents such as receipts, statements of intent, or certificates of cultivated land, which essentially only indicate the existence of a legal relationship in the form of a contractual obligation between the seller and the buyer, but do not legally transfer

³² Putry, D. (2024). *Praktek Jual Beli Tanah di Bawah Tangan dan Akibat Hukumnya di Desa Gondai Kecamatan Langgam Kabupaten Pelalawan Riau* (Master's thesis, Universitas Islam Sultan Agung (Indonesia)).

ownership of the land. Therefore, from a legal standpoint, the buyer's status in such a transaction can only be classified as a holder of a civil right of an obligatory nature that is, the right to demand the performance of the agreement rather than as a holder of a real property right (*zakelijk recht*) over the land recognized by the state.

This situation further underscores that the receipt, as evidence in the transaction, serves only as proof of payment, not as proof of ownership; thus, even though the buyer has physically taken possession of the land and even constructed a building on it, legally they have not yet obtained certainty of rights over the land. This aligns with Article 1868 of the Civil Code, which stipulates that an authentic deed has full evidentiary force, while a privately executed receipt lacks the same evidentiary force and requires corroboration through other evidence. Failure to register the land and the official recording of the transfer of rights creates a high risk of disputes, particularly in the form of double claims or even double selling.

Under these circumstances, the seller is still considered the legal owner administratively because their name is still registered in the land system, potentially allowing them to sell the same land to another party acting in good faith. This risk is a direct consequence of failure to comply with Article 37 paragraph (1) of Government Regulation Number 24 of 1997, as amended by Government Regulation Number 18 of 2021, which requires that the transfer of rights be evidenced by a PPAT deed for official registration. Article 32 paragraph (1) of the regulation emphasizes that a certificate is a strong evidence regarding the physical and legal data of the land, so that the party listed in the certificate has a stronger legal standing compared to the party who only relies on evidence of an underhand transaction. As a result, in judicial practice, the court tends

to provide protection to the party who has a certificate because it is in accordance with the principles of publicity and legal certainty in land registration³³.

This phenomenon is reflected in the case of Ms. Marinem. Interviews with Ms. Gabby, the victim's attorney, revealed a land dispute stemming from a clandestine sale and purchase. The case began on August 7, 2016, when Ms. Marinem transferred her vacant land, using a mechanism known locally as "compensation for cultivated land." During the process, the landowner offered the transfer to the buyer until an agreed-upon price was reached, followed by payment and the signing of documents in the form of a certificate of cultivated land and a receipt as proof of the transaction³⁴.

The transaction was witnessed by local officials, such as the neighborhood unit (RT), community unit (RW), and village head (lurah), although no family witnesses were involved. However, the village and sub-district officials were not immediately aware of the transaction. However, due to financial constraints, the land was not immediately upgraded to a Freehold Certificate (SHM). Therefore, the land remains as cultivated land and has not been officially registered with the land office. Furthermore, it was discovered that the primary reason the parties engaged in underhand transactions was due to the land's status as cultivated land and a limited understanding of the legal procedures for land sales, which should be conducted through a Land Deed Official (PPAT)³⁵.

Subsequently, in 2022, approximately six years after the

³³ Wawancara Chyntia Gaby, 09 April 2026.

³⁴ Arrahman, A., Kurniawan, B., Faradilla, A., Rafli, M. S., & Alakbar, L. (2023). Penyelesaian sengketa peralihan hak atas tanah melalui jual beli di bawah tangan. *Consensus: Jurnal Ilmu Hukum*, 1(4), 161-68.

³⁵ Wawancara Chyntia Gaby, 09 April 2026.

transaction took place, a dispute arose due to another party claiming ownership of the same land title, resulting in dual ownership of a plot of land measuring approximately 200 square meters. Attempts to resolve the matter through mediation at the village level have been made twice, on February 2, 2022, and March 7, 2022, but have yet to produce a final agreement. This situation essentially demonstrates that although the Indonesian land registration system adheres to the principle of transparency (publicity), which allows the public to obtain information regarding the legal status of a plot of land before entering into a transaction, the practice of unregistered underhand land sales actually disregards this principle, opening up opportunities for fraud, overlapping rights, and causing losses to parties acting in good faith³⁶.

Figure 4. Mediation Invitation



Source: Chyntia Gaby, Advokat AG Law Office

In the Indonesian legal system, buyers acting in good faith receive legal protection based on fundamental civil law principles internalized in the agrarian legal system. The

³⁶ Wawancara Chyntia Gaby, 09 April 2026.

concept of good faith is a crucial element in determining the legitimacy of legal protection for parties who acquire land through transactions without knowledge of any legal defects in the object being traded. Nevertheless, the law still provides protection for buyers acting in good faith, as emphasized in provisions requiring the execution of agreements in good faith and reinforced by criteria emphasizing honesty, prudence, payment at a fair price, and inspection of the land's condition. In practice, this protection can be realized through filing a lawsuit in court for recognition of rights or through applying for land registration at the land office, using existing documents as the initial basis³⁷.

However, this legal protection is not absolute, as its success depends heavily on the strength of the evidence presented and the judge's assessment of the totality of the facts. In the event of a dispute, the judge will comprehensively assess all evidence, both written and witnessed, so buyers without a certificate remain at a disadvantage.

Therefore, it can be concluded that the legal status of buyers in underhand land sales practices is essentially limited to that of civil rights holders based on an agreement, without legal ownership rights. This situation results in buyers lacking full legal certainty and a high risk of disputes, particularly in the form of duplicate claims. Therefore, to obtain optimal legal protection and certainty, every land sale and purchase transaction should be conducted through a formal mechanism involving a Land Deed Official (PPAT) and registered with the Land Office in accordance with applicable regulations.

³⁷ Wawancara Chyntia Gaby, 09 April 2026.

3. *Efforts to Resolve and Legalize Underhand Transactions*

Interviews with Agung Susilo, the Head of Bambangreng Village, on January 28, 2026, and with Chyntia Gaby, an attorney, on April 9, 2026, revealed that documents such as land certificates, transfer of ownership agreements, and receipts essentially serve as the initial basis for applying for land rights upgrades. Although these documents lack legal force as proof of legal ownership, they nonetheless possess administrative value as evidence of physical control and the legal relationship between the parties. In practice, particularly in cases handled by attorneys, these documents are used as the basis for initial title, which can be submitted for state recognition through land registration.

Legalization of these clandestine land sales transactions can essentially be achieved through the mechanism of ownership conversion with title recognition. This mechanism is part of the land administration system regulated in Article 19 of Law Number 5 of 1960 and outlined in Government Regulation Number 24 of 1997, specifically for unregistered land or land with incomplete proof of ownership, such as only a receipt. In this process, recognition of rights can be granted by the Head of the Land Office during sporadic registration or through the Adjudication Committee under the Complete Systematic Land Registration (PTSL) program, provided there is evidence of physical possession, witness testimony, and the absence of disputes over the land in question³⁸.

Conceptually, this process is a form of indirect conversion, transforming traditional or conventional proof of ownership into land rights formally recognized by the

³⁸ Padhilla, R. R., & Ramli, A. (2025). Perlindungan Hukum antara Pendaftar Pertama dengan Pembeli Beritikad Baik Pada Aspek Kepastian Hukum dalam Sengketa Sertipikat Ganda. *Bookchapter Hukum dan Lingkungan*, 1, 1541-1572.

state. In practice, this process involves examining physical and legal data by the Land Office, including verifying the origin of the rights, the history of ownership, and the validity of the submitted documents. If all requirements are met, a certificate will be issued as proof of legal title. This aligns with the academic view that private documents, such as receipts, can only serve as initial evidence (*bewijs van aanvang*), which must be strengthened through state verification to ensure legal certainty³⁹.

In practice, people who acquire land through private mechanisms can submit an initial land registration application to the Land Office by attaching supporting documents, such as proof of physical possession, a land history certificate from the village, and a receipt as proof of the transaction. These documents will become part of the document, which will then be verified to ensure consistency between the physical and legal data before the title is registered and the certificate is issued.

The initial land registration process itself is a key instrument in the land law system, aiming to provide legal certainty regarding land ownership. This provision is affirmed in Article 19 of the Basic Agrarian Law, which obliges the government to organize land registration throughout Indonesia. Technically, its implementation is regulated by Government Regulation No. 24 of 1997, which outlines the stages, from collecting physical and legal data, land measurement, document review, and issuing certificates. In recent developments, this system has also been supported by digitalization through electronic land registration to improve data accuracy and

³⁹ Renalda, A. (2025). *PERLINDUNGAN HUKUM TERHADAP JUAL BELI TANAH YANG BELUM BERSERTIPIKAT DI KABUPATEN PASER KALIMANTAN TIMUR* (Doctoral dissertation, Universitas Islam Sultan Agung).

prevent overlapping ownership⁴⁰.

However, based on an interview with legal practitioner Chyntia Gaby on April 9, 2026, the initial land registration process often encounters obstacles, particularly when the land being registered originates from underhand transactions. The main obstacle that arises is the existence of disputes or double claims over the same land. In the specific case handled, there was more than one land title for a single plot of land, resulting in claims from multiple parties. This situation prevents the registration process from proceeding, as the Land Office must first ensure the clarity of the legal status and subject of the land rights, as required by Government Regulation No. 24 of 1997, which requires clear physical and legal data.

Furthermore, the use of receipts as the sole proof of transactions also presents an obstacle in the process of proving rights. This is because receipts serve only as proof of payment and are not valid as proof of ownership. Therefore, if they are not supported by other adequate documents or are not reinforced by an authentic deed from the Land Deed Official (PPAT), the process of proving rights becomes weak and has the potential to give rise to disputes. Research in agrarian law journals also indicates that incomplete legal evidence in underhand transactions is a major factor causing land conflicts.

In line with this, the role of the Land Office and PPAT is crucial in ensuring legal certainty. The Land Office has the authority to verify physical and legal data, issue certificates, and handle land administration conflicts. Meanwhile, the Land Deed Official (PPAT) plays a role in creating authentic deeds as legal evidence of the transfer of land rights, which have full evidentiary force as

⁴⁰ Prasetya, F., & Mahfud, M. A. (2023). Pendaftaran tanah untuk pertama kali secara elektronik dalam hukum pertanahan nasional. *Jurnal Hukum Unissula*, 39(1), 78-89.

stipulated in Article 1868 of the Civil Code. The PPAT deed also serves as the primary basis for the land registration process, thus serving as a link between the legal transaction of sale and purchase and the land administration system⁴¹. Therefore, it can be concluded that the success of the ownership conversion process through land rights recognition and registration depends heavily on the clarity of the land status, completeness of the documents, and the absence of disputes.

In the absence of disputes, resolution of clandestine land sales can be achieved through administrative mechanisms, ranging from initial land registration to the issuance of land title certificates. However, if disputes or multiple claims arise, resolution must first be pursued through mediation, verification, or judicial proceedings to ensure clarity of the subject and object of the rights. While documents such as land titles and receipts serve as a starting point in the legalization process, they are not sufficiently strong to stand alone as a legal basis for ownership. Therefore, clandestine land sales that are not immediately followed by land registration have the potential to create legal uncertainty and future conflict.

D. Critical Analysis and Relevance to Legal Theory

1. Theory of Legal Certainty

The practice of informal or underhand land buying and selling by the community, as revealed in research in Bambangkerep Village and corroborated by legal practitioners, demonstrates a disparity between prevailing positive legal norms and the empirical reality of social life. This phenomenon reflects that the application of the law does not always align with prevailing practices in society.

⁴¹Risty, L. P. M. A., Dantes, K. F., & Setianto, M. J. (2023). Tinjauan Yuridis Terhadap Peran Dan Tanggung Jawab Pejabat Pembuat Akta Tanah (PPAT) Dalam Pendaftaran Tanah Berdasarkan Peraturan Pemerintah Nomor 24 Tahun 1997. *Jurnal Komunitas Yustisia*, 6(1), 294-305.

Therefore, the analytical framework proposed by Lawrence M. Friedman regarding the legal system is relevant for examining how law operates, is implemented, and is influenced by social factors in the practice of community life⁴².

In line with modern legal thought, Gustav Radbruch positions legal certainty, justice, and utility as three fundamental values that mutually limit and complement each other. According to Radbruch, legal certainty requires that laws be clear, written, consistent, and predictably applicable to the community, allowing them to plan legal actions with a sense of security and avoid conflict. The value of justice, on the other hand, demands that laws not only be "fixed" but also fair and in accordance with the community's sense of justice⁴³.

Table 2 Practices Sell Buy Underground Land Hand And The implications to Certainty Law

Aspect Discussion	Findings Empirical in the Subdistrict Bambankerep	Base Law / Theory	Implications Law / Analysis Critical
Position Law Receipt	Receipt used as proof transactions , but public often equalize it with proof ownership .	Articles 1867, 1874, 1875, 1878 of the Civil Code (deeds under hand). PPAT deed = deed authentic (Article 1868 of the Civil Code). Article 37 of PP No. 24/1997.	Receipt only proof payment , not proof transition rights . Power the proof limited (not perfect), only as beginning proof written . No can registered as base transition right to BPN.
Certainty Law	Buyer only	Article 19	Buyer status holder

⁴² Afdhali, D. R. (2023). Idealitas penegakkan hukum ditinjau dari perspektif teori tujuan hukum. *Collegium Studiosum Journal*.

⁴³ Firdaus, M. B. (2025). Dialektika Keadilan, Kepastian, Kemanfaatan Hukum dalam Perspektif Gustav Radbruch pada Hukum Indonesia. *Jurnal Kajian Hukum Dan Kebijakan Publik* | E-ISSN: 3031-8882, 3(1), 357-367.

for the Parties	hold receipt And letter work. Case Mrs. Marinem: dispute due to double claim on the same land . Factors causes: costs, procedures complicated, trust on apparatus village.	UUPA, Article 32 PP No. 24/1997 (certificate proof strong). Theory Certainty Gustav Radbruch's law (certainty, justice , utility).	right obligatory (based on agreement), not right materiality. Risk high : dispute, sales double, claim double. Happened dualism certainty law : formal (administrative) vs social (functional).
Effort Legalization And Settlement Dispute	Mediation level sub-district (2 times) not yet succeed . Document lower hand (receipt, letter) cultivation) can used as a basis for rights beginning For registration land first time. Obstacles: the existence of dispute And claim double .	Article 24 of PP No. 24/1997 (registration) land first time). The Role of PPAT and BPN. Systematic Land Registration Complete (PTSL).	Legalization through conversion ownership with confession rights. The process requires physical data verification And juridical, as well as No existence dispute. Receipt No Enough stand alone; must supported other documents and PPAT deed .
Analysis Theory System Law (Friedman)	Structure law : PPAT and BPN do not optimally utilized ; public more believe apparatus village . Substance law : rules clear but No implemented . Culture law : low awareness ,	Theory System Lawrence M. Friedman's laws (structure, substance, culture) law).	Disharmony three element system law cause practice lower hand still rampant . Required improvement awareness law, simplification procedures, and strengthening the role of PPAT/BPN.

	more choose practical And economical .		
Relevance Theory Certainty Law (Radbruch)	Public prioritize usefulness (cheap , fast) and justice social (family) compared formal certainty . Result : dispute prolonged And injustice for buyer good faith Good .	Three mark base law: certainty, justic utility (Gustav Radbruch) .	Happen collision between certainty formal law and justice functional public. Recommendation: a balancing policy third value (eg: subsidy PPAT fees, socialization law, digitalization registration land) .

Source: The results of field data processing with Mr. AGung Susilo, Ms. Chyntia Gabby (2026)

In the Indonesian land law framework, particularly regarding the transfer of land rights, the legal system normatively requires compliance with formal procedures in the form of a deed drawn up by a Land Deed Official (PPAT) and registration of land rights at the Land Office in the name of the purchaser as primary prerequisites to ensure administrative legal certainty. These provisions reflect the application of the principle of legal certainty as proposed by Gustav Radbruch, who places legal certainty as a fundamental value alongside justice and expediency, and emphasizes the importance of clarity, order, and transparency in all legal relationships through official records accessible to the state and third parties⁴⁴.

Gustav Radbruch's theory of legal certainty states that law requires clear, firm, and consistently enforceable norms to ensure protection and certainty for all legal entities⁴⁵. Based on the perspective of land law in

⁴⁴ Soewito, R. I., & Djajaputra, G. (2024). Legal Certainty For Holders of Land Rights Over The Issuance of Multiple Certificates. *Journal of Law, Politic and Humanities*, 4(4), 854-860.

⁴⁵Haerunisa, S. (2025). Dilema keseimbangan dalam penegakan hukum:

Indonesia, regulations regarding the transfer of land rights have been systematically and comprehensively formulated through the Basic Agrarian Law and Government Regulation Number 24 of 1997. Both legal instruments provide clear guidelines regarding the procedures for transferring rights to ensure legal certainty for the parties.

However, in the reality of social life, these normative provisions are often not consistently implemented by the public. This situation reflects a gap between the written law (law on the books) and the law applied in everyday practice (law in action). This gap then impacts legal certainty, particularly in the practice of underhand land sales. Consequently, this situation can increase the potential for disputes and create uncertainty regarding land ownership status.

This situation reflects the tension between formal legal certainty, as formulated by Gustav Radbruch, and the social legal certainty that develops in community practice. The national legal system demands normative clarity and orderly administration as the basis for legal certainty. However, the public tends to seek functional certainty through simpler, faster, and lower-cost mechanisms⁴⁶.

This situation leads to the continued preference for underhand land sales, despite their legal susceptibility to ownership disputes. In practice, the community considers these transactions to be legitimate and fair. This is based on the principle of kinship, the presence of witnesses from neighborhood officials such as the village head, neighborhood unit (RT), and community unit (RW), and the completion of payments. However, these transactions are not officially recorded in the land system.

From Gustav Radbruch's perspective, this situation

Analisis kritis terhadap penerapan teori tujuan hukum (keadilan, kepastian, dan kemanfaatan). *Manazir: Jurnal Ilmiah Universitas Ibnu Chaldun*, 1(2).

⁴⁶ Hasim, F., & Sudiro, A. (2025). DUALISME KEPASTIAN HUKUM TERHADAP KEWENANGAN BADAN PERTANAHAN NASIONAL DAN PUTUSAN PENGADILAN TRANSAKSI TANAH DI BAWAH TANGAN. *Kertha Semaya: Journal Ilmu Hukum*, 13(10), 2250-2263.

demonstrates a conflict between the values of legal certainty and justice. Formal legal certainty is often seen as incapable of providing a sense of justice for the community. This is influenced by cost, limited access, and procedural complexity.

Consequently, alternative legal certainty mechanisms based on social justice and local practices have emerged. In some judicial practices, these mechanisms are even still recognized as evidence. This recognition is valid as long as it is not disputed by the parties and is supported by other evidence, such as receipts, witnesses, or physical possession of the land.

Ultimately, this situation demonstrates that social legal certainty can fill the functional gap of formal law. However, on the other hand, it also has the potential to undermine the strength of administrative legal certainty as stipulated in the Basic Agrarian Law.

This situation can be understood as a manifestation of the weak implementation of the principle of legal certainty in land practices, particularly when communities tend to opt for underhand land transactions due to considerations of cost efficiency, ease of procedure, and ingrained customs. In such situations, formal law loses its binding power in providing certainty. As a result, various legal risks arise, including ownership disputes, multiple claims to the same property, and difficulties in providing evidence later on. This is reflected in interview findings, which indicate that the existence of duplicate titles for cultivated land is a major factor in land conflicts.

On the other hand, when viewed from the perspective of utility value (*zweckmäßigkeit*), as stated by Gustav Radbruch, the practice of underhand land buying and selling offers practical benefits in the form of convenience and speed for the community in conducting transactions. This procedure eliminates the need for formal steps, which are considered complex and relatively costly. Therefore, the informal law that has developed within the community is considered more adaptable to local needs⁴⁷.

⁴⁷ Ezar Bramantia, E. Prinsip Kepastian Hukum Terhadap Peralihan Hak

However, these benefits are not balanced by the fulfillment of legal certainty. Within Gustav Radbruch's framework, when there is a conflict between benefits and legal certainty, the law must prioritize certainty to prevent future injustice. In this context, the practice of underhand land sales has the potential to create injustice, especially for buyers who have fulfilled their obligations but lack adequate legal protection.

From a justice perspective, this practice also has the potential to harm one of the parties if a dispute arises. This can be seen in cases of duplicate titles, where parties who feel they have legitimate ownership claim rights to the same land. In such circumstances, the lack of authentic evidence in the form of a land certificate makes it difficult for judges to determine the most entitled party. As a result, the dispute resolution process becomes increasingly complex, time-consuming, and potentially does not provide optimal justice for the disputing parties⁴⁸.

The relevance of Gustav Radbruch's theory of legal certainty in this research lies in its ability to identify the duality of legal certainty. This duality encompasses certainty derived from written norms and formal administrative procedures, and certainty arising from social practices and functional justice in society.

From a justice perspective, the practice of clandestine land sales is often viewed as a protective mechanism for communities with limited access to formal legal procedures. However, from the perspective of formal legal certainty, this practice has the potential to create prolonged legal uncertainty. This risk arises primarily in ownership disputes, inheritance disputes, or situations where assets are transferred to third parties unaware of the informal transaction.

Atas Tanah Tanpa Akta yang Dibuat Oleh Pejabat Pembuat Akta Tanah. *Prinsip Kepastian Hukum Terhadap Peralihan Hak Atas Tanah Tanpa Akta yang Dibuat Oleh Pejabat Pembuat Akta Tanah*.

⁴⁸ Sakti, M. P., Purba, H., & Kaban, M. (2025). Keabsahan Jual Beli Tanah dan Rumah Menggunakan Surat Kuasa dengan Dibubuhi Cap Jempol yang Tidak Disahkan di Hadapan Notaris (Studi Putusan Mahkamah Agung Nomor 2513 K/Pdt/2018). *Jurnal Hukum Lex Generalis*, 6(9).

Thus, it can be asserted that informal land sales practices based solely on receipts fundamentally fall short of the legal certainty requirements proposed by Gustav Radbruch. Analysis using this theory serves not only to identify normative weaknesses in this practice.

This analysis also contributes to the formulation of policy recommendations oriented toward a balance between three fundamental legal values: legal certainty, justice, and utility. This balance can be achieved through simplifying the mechanism for changing the name of land rights, confirming the legal status of private deeds in the certification process, and improving legal education for the public.

2. *Legal System Theory*

The practice of underhand land sales supported only by receipts, as discovered in this study, is fundamentally inseparable from how the legal system as a whole functions. Interviews with advocates and village officials revealed that this practice persists despite the existence of clear and unambiguous legal regulations governing the transfer of land rights.

From Lawrence M. Friedman's perspective, the legal system cannot be understood solely as a collection of written norms, but rather as a unified whole comprised of three main elements: legal structure, legal substance, and legal culture. These three elements should support each other and operate in harmony for the law to function optimally in society. If any one of these elements is not functioning properly, the performance of the legal system as a whole will be affected and become less effective in achieving its goals⁴⁹.

From a legal structural perspective, it appears that the role of Land Deed Officials (PPAT) and the National Land Agency (BPN), who are normatively authorized to issue authentic deeds, register, and issue certificates, is not being

⁴⁹ Susantini, D. (2024). Status Hukum Peralihan Hak Atas Tanah Ditilik dari PP Nomor 24 Tahun 1997 yang Dilakukan Melalui Jual Beli. *MARAS: Jurnal Penelitian Multidisiplin*, 2(4), 2194-2202.

more practical, quick, and economical methods due to limited funds and inherited customs.

Furthermore, there is a perception that the presence of village officials as witnesses is sufficient to guarantee the validity of transactions. On the other hand, some people still do not understand that receipts serve only as proof of payment, not as proof of land ownership. This situation indicates that people's legal behavior is based more on social trust than on applicable legal provisions.

Therefore, when analyzed as a whole, the practice of underhand land sales found in this study is a result of the lack of integration of the three elements of the legal system, as proposed by Friedman. The legal structure is not optimally utilized, the legal substance is not effectively implemented, and the community's legal culture does not support compliance with the law. This disharmony ultimately results in the goal of the law, particularly the achievement of legal certainty, being unable to be optimally achieved in community land practices.

E. Conclusion

This study shows that underhand land sale and purchase transactions using only receipts are still commonly practiced in Bambangrejo due to lower costs, simple procedures, and public trust in local authorities. Legally, receipts are classified as private documents that only function as proof of payment and cannot serve as valid evidence of land ownership or transfer of rights. As a result, buyers only obtain obligatory rights based on agreements, not legally recognized property rights, which creates weak legal certainty and increases the risk of disputes, double claims, and multiple sales.

The study also finds that legalization of underhand transactions may be pursued through land registration mechanisms, provided there are supporting documents, physical possession, witness statements, and no disputes over the land. However, receipts alone are insufficient and must be supported by other legal evidence and verification

by the Land Office. Based on Gustav Radbruch's and Lawrence M. Friedman's theories, the persistence of these practices reflects weaknesses in legal certainty, legal awareness, and the implementation of formal land administration procedures.

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