

Research Paper

Legal Challenges and the Strategic Role of PPAT in Inheritance of Uncertified Land with NPOP-Based Tax Obligations in Indonesia

Mohamad Nur Fikri^{1*}, Nia Maulina²

¹ Program of Notary, Universitas Islam Malang. Malang, Indonesia.

² Sekolah Tinggi Agama Islam Ma'arif Sintang. Sintang, Indonesia.

Article History

Received:
17.12.2025

Revised:
09.01.2026

Accepted:
23.01.2026

***Corresponding Author:**
Nia Maulina
Email:
nia.maulina28@gmail.com

This is an open access article,
licensed under: [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/)



Abstract: Land ownership has a central role in the legal, economic, and social systems of Indonesia. The transfer of land rights through inheritance is a common legal event that often occurs when the owner of land passes away and the property is transferred to heirs according to applicable inheritance law. However, in practice many inherited lands in Indonesia are not yet registered or certified. This situation creates legal uncertainty, particularly when the transfer of rights is associated with taxation obligations related to the acquisition value of the tax object (Nilai Perolehan Objek Pajak/NPOP). In this context, the role of the Land Deed Official (Pejabat Pembuat Akta Tanah/PPAT) becomes crucial in ensuring the legality and validity of the inheritance process. This study aims to analyze the role of PPAT in handling inheritance cases involving uncertified land that has a taxable acquisition value. The research uses a normative legal research method with statutory and conceptual approaches. The findings indicate that PPAT plays an important role in verifying ownership documents, preparing authentic deeds, and ensuring compliance with taxation regulations related to land transfer. However, uncertified land often creates administrative and legal challenges in determining ownership history and calculating the acquisition value of the tax object. Therefore, strengthening legal regulations, improving land registration systems, and increasing public awareness of land certification are necessary to ensure legal certainty and effective land administration.

Keywords: Acquisition Value of the Tax Object (NPOP), Inheritance Law, Land Law, Land Deed Officials (PPAT), Uncertified Land.



1. Introduction

Land is a fundamental natural resource that plays an essential role in the economic, social, and legal systems of Indonesia. In the Indonesian legal framework, land is not only a physical asset but also a legal object that is regulated to ensure fairness, social justice, and legal certainty for citizens. The importance of land regulation is reflected in the enactment of the Basic Agrarian Law which serves as the main legal foundation for land governance and land ownership rights in Indonesia [1]. The law establishes principles governing land tenure, land use, and land ownership to ensure that land resources are utilized for the prosperity of the people [2].

The Basic Agrarian Law emphasizes the principle that land has a social function and must be used in a way that benefits society. This principle implies that land ownership is not absolute but must consider public interests and legal regulations governing land administration [3]. Therefore, the government has implemented a land registration system to ensure that land ownership can be clearly identified and legally protected [4].

Land registration is an important administrative mechanism aimed at providing legal certainty regarding land ownership. Through land registration, both physical data and legal data concerning land parcels are recorded and documented by the state. The outcome of this process is the issuance of land certificates which function as legal proof of ownership and provide protection for landowners against potential disputes [5].

Despite the existence of land registration regulations, the reality in Indonesia shows that many parcels of land remain uncertified. Several factors contribute to this phenomenon, including limited public awareness, administrative obstacles, and the existence of traditional land tenure systems that developed before modern land registration policies were implemented [6]. As a result, many communities still rely on informal documents or customary recognition to prove land ownership.

The presence of uncertified land often leads to legal problems, especially when ownership rights are transferred from one person to another. One common form of land transfer occurs through inheritance when the owner of land passes away and the property is transferred to heirs according to applicable legal provisions. Inheritance is a legal institution that regulates the transfer of rights and obligations from a deceased person to their heirs [7].

In Indonesia, inheritance law is pluralistic because it is influenced by three major legal systems: civil law, Islamic law, and customary law. Each system has its own rules regarding the distribution of inheritance and the determination of heirs. This legal pluralism often creates complexities in resolving inheritance cases, particularly when the inheritance involves land rights [8].

The complexity becomes even greater when the inherited land is not yet certified. In such situations, heirs must first prove that the land indeed belongs to the deceased person before they can legally claim ownership rights. This process may involve presenting various forms of evidence such as inheritance certificates, statements from village authorities, or court decisions [3].

Another important issue related to land inheritance is taxation. The transfer of land rights, including those obtained through inheritance, may give rise to tax obligations under the tax on acquisition of land and building rights (Bea Perolehan Hak atas Tanah dan Bangunan/BPHTB). This tax is calculated based on the acquisition value of the tax object or Nilai Perolehan Objek Pajak (NPOP) [9].

Determining the NPOP in inheritance cases is relatively straightforward when the land has already been certified and its value can be easily identified through official records. However, the process becomes more complicated when the land is uncertified because there may be no clear documentation regarding its market value or ownership history [10].

In this context, the role of the Land Deed Official (Pejabat Pembuat Akta Tanah/PPAT) becomes highly significant. PPAT is a public official authorized to create authentic deeds regarding legal acts involving land rights, including transfers of ownership through inheritance. The existence of PPAT is intended to ensure that legal acts related to land are properly documented and comply with applicable legal regulations [6].

Authentic deeds prepared by PPAT have strong evidentiary value and serve as an important legal basis for land registration. Through these deeds, the legal relationship between parties involved in land transactions can be clearly documented and recognized by law [5].

In cases involving uncertified land, the duties of PPAT become more complex. The absence of official certificates may require additional verification processes to ensure that the land indeed belongs to the deceased and that the heirs have legitimate rights over it. This condition often requires coordination between PPAT, local authorities, and land offices to establish legal certainty [6].

Considering these challenges, it is necessary to examine the role of PPAT in handling inheritance cases involving uncertified land that has a taxable acquisition value. This research aims to analyze the legal responsibilities of PPAT in such cases and evaluate how existing legal frameworks regulate the process of inheritance involving uncertified land.

2. Literature Review

2.1. Land Administration and Legal Certainty

Land administration systems play a fundamental role in ensuring legal certainty, transparency, and efficiency in land governance. According to Williamson et al., an effective land administration system enables governments to manage land ownership, land use, and land valuation in an integrated manner [11]. Secure land tenure is widely recognized as an essential element in promoting economic development and preventing land disputes within society [12].

Furthermore, Zevenbergen and Bennett emphasize that proper land registration systems contribute to legal protection for landowners and facilitate sustainable land management policies [13]. In developing countries, however, many land parcels remain outside formal registration systems, creating legal uncertainties in ownership transfer processes.

2.2. The Role of PPAT in Land Transactions

Land Deed Officials (PPAT) are public officials authorized to create authentic deeds concerning the transfer of land rights. According to Indonesian land law, PPAT serves as a key intermediary between landowners, heirs, and the National Land Agency in ensuring the legality of land transactions [14].

Research conducted by several scholars indicates that PPAT plays a strategic role not only in drafting authentic legal documents but also in ensuring that land transactions comply with administrative and legal requirements [15]. In inheritance cases, PPAT must verify the legal status of heirs, examine supporting documents, and ensure that the transfer process follows both land law and inheritance law provisions.

In Indonesian land practice, one of the most common issues is the occurrence of duplicate land certificates. This situation can lead to disputes between parties claiming ownership of the same land. Therefore, the role of Land Deed Officials (PPAT) in ensuring the validity of documents and land title transfer procedures is crucial to avoid land conflicts [16].

2.3. The Concept of Inheritance in Indonesian Law

Inheritance is a legal process that occurs when a person dies and leaves assets, which are then transferred to their heirs. In the Indonesian legal system, inheritance is regulated by various legal systems existing in society, namely customary inheritance law, Islamic inheritance law, and civil inheritance law. These three systems have their own characteristics in determining who is entitled to inherit and how the inheritance is distributed [7].

Inheritance law plays a crucial role in maintaining the continuity of family property ownership. In the context of land, inheritance is one legally recognized method of transferring land rights. When a landowner dies, the rights to the land automatically transfer to their heirs in accordance with applicable law [8].

The land inheritance process is not always smooth, especially if the inherited land does not have an official title. Uncertified land often presents difficulties in proving ownership history and determining who has the rights to the land. This situation can lead to conflicts between heirs or disputes with other parties claiming rights to the same land [17].

Furthermore, in the land inheritance process, evidence is required to demonstrate the legal relationship between the testator and the heirs. This evidence can include a death certificate, a certificate of heirship, and other documents relating to land ownership. These documents serve as the basis for the land administration process, which involves recording the transfer of land rights [3].

2.4. NPOP and Land Taxation in Inheritance

The Acquisition Value of the Tax Object (NPOP) represents the taxable value used to calculate BPHTB in land and building rights transfers. According to Indonesian taxation regulations, the payment of BPHTB is a prerequisite before the registration of land rights transfer can be processed by the land office [18].

However, determining NPOP for uncertified land may present difficulties due to the absence of official land valuation records. Several studies highlight those inconsistencies in land valuation

procedures may lead to administrative delays and legal uncertainties in land transactions [19], [20].

Although previous studies have extensively discussed land administration systems and land taxation policies, limited research has focused on the practical role of PPAT in managing inheritance transfers involving uncertified land with NPOP values. Most studies emphasize land registration efficiency or taxation compliance, but few analyze the interaction between inheritance law, land administration procedures, and tax obligations in such cases. Therefore, this research seeks to address this gap by examining how PPAT facilitates the inheritance process of uncertified land while ensuring legal certainty and tax compliance.

In every transfer of land and building rights, there are tax obligations that must be met by the party acquiring the rights to the land. This tax is known as the Land and Building Acquisition Tax (BPHTB). BPHTB is a type of regional tax imposed on the acquisition of land and building rights, whether through sale, gift, inheritance, or other forms of transfer [9].

The amount of BPHTB is calculated based on the taxable acquisition value (NPOP). NPOP is essentially the transaction value or market value of the land and buildings that are the subject of the acquisition. If the transaction value is unknown or deemed unreasonable, the NPOP can be determined based on the market value set by the local government [10].

In practice, determining the NPOP can be complex if the land being acquired does not yet have an official certificate. This is due to the lack of complete administrative data regarding the land's value. Therefore, land valuation is often conducted by referring to the taxable sale value (NJOP) or using specific valuation methods conducted by authorized agencies [21].

The role of the Land Deed Official (PPAT) in this regard is crucial because, before drafting a deed of transfer of land rights, the PPAT must ensure that the tax obligations related to the Land Transfer (BPHTB) have been fulfilled by the party acquiring the land rights. Therefore, the existence of a PPAT is not only related to civil law aspects but also plays a role in supporting compliance with applicable tax regulations [22].

3. Methodology

This study employs a normative legal research method that focuses on analyzing legal norms governing land inheritance and the authority of Land Deed Officials. Normative legal research examines laws, regulations, and legal doctrines to understand how the legal system regulates a particular issue [23].

The research uses a statutory approach by examining various regulations related to:

- 1) land law
- 2) inheritance law, and
- 3) taxation in Indonesia

These include the Basic Agrarian Law, Government Regulation on Land Registration, and regulations concerning the position and authority of PPAT [24].

In addition, a conceptual approach is applied to analyze theoretical perspectives and legal doctrines related to land administration and inheritance law. This approach helps explain the legal principles underlying land ownership and the transfer of rights through inheritance [25].

The legal materials used in this research consist of primary, secondary, and tertiary sources. Primary legal materials include statutes and government regulations. Secondary materials consist of academic books, journal articles, and research reports discussing land law and inheritance law. Tertiary materials include legal dictionaries and encyclopedias that provide clarification of legal concepts [26].

Data collection is conducted through library research by reviewing legal documents, academic publications, and relevant regulations. The collected materials are analyzed using qualitative legal analysis to interpret legal norms and evaluate their application in practice [27].

4. Finding and Discussion

4.1. Finding

The findings indicate that PPAT performs multiple roles in the inheritance process of uncertified land. In addition to preparing authentic deeds, PPAT must verify ownership evidence and ensure that all administrative requirements are fulfilled before the land rights can be formally transferred.

Furthermore, PPAT also assists heirs in understanding taxation obligations related to BPHTB payments. By ensuring that the NPOP value is determined correctly, PPAT helps maintain

transparency and compliance with taxation regulations.

Table 1. Research Findings on the Role of PPAT in Uncertified Land Inheritance

No	Aspect	Description
1	Verification of Inheritance Rights	PPAT verifies legal documents and ensures that the heirs have legitimate rights over the inherited land.
2	Ownership Evidence	For uncertified land, PPAT examines alternative ownership evidence such as inheritance certificates or local authority statements.
3	Determination of NPOP	PPAT assists in determining the NPOP value used as the basis for calculating BPHTB obligations.
4	Administrative Coordination	PPAT coordinates with land offices and taxation authorities to ensure legal compliance.
5	Legal Certainty	PPAT ensures that the inheritance process results in legally valid documentation and prevents disputes.

4.2. Discussion

(1) Legal Position and Authority of Land Deed Officials

The Land Deed Official (PPAT) is a public official authorized by the government to prepare authentic deeds regarding legal acts involving land rights. The authority of PPAT is regulated in Government Regulation No. 37 of 1998 concerning the position of Land Deed Officials. The primary function of PPAT is to assist the government in land registration activities by creating authentic deeds that serve as evidence of legal transactions related to land [3].

Authentic deeds prepared by PPAT have strong evidentiary value because they are made by authorized public officials in accordance with legal procedures. These deeds serve as important documents in the process of land registration and the transfer of land rights [1].

In addition to preparing deeds, PPAT is also responsible for verifying the legality of documents submitted by parties involved in land transactions. This includes checking the identity of the parties, examining proof of land ownership, and ensuring that there are no legal disputes related to the land [6].

The role of a Land Deed Official (PPAT) in the land transfer process is crucial in the land law system. Without a deed drawn up by a PPAT, the land transfer process has the potential to give rise to various legal issues, including ownership disputes and losses for interested parties. Therefore, the involvement of a PPAT in every land transfer process is a crucial mechanism to ensure legal certainty and orderly land administration [28].

The role of PPAT is therefore crucial in maintaining legal certainty in land administration. Through the preparation of authentic deeds, PPAT helps ensure that land transactions are conducted in accordance with applicable legal regulations [5].

(2) Inheritance of Uncertified Land

Inheritance is one of the legal mechanisms through which land ownership can be transferred. When a person dies, their property rights, including land rights, are transferred to their heirs according to the applicable inheritance law [7].

In cases where the land involved has already been registered, the transfer of rights through inheritance can be completed relatively easily through the land registration process. However, when the land is uncertified, heirs often face additional legal and administrative challenges [3].

Uncertified land is usually supported only by traditional proof of ownership such as girik, letter C, or statements issued by village authorities. These documents often have limited legal recognition compared to land certificates issued by the National Land Agency [6].

The absence of official land certificates may lead to disputes among heirs or between heirs and

third parties. Therefore, land registration is necessary to provide legal certainty regarding ownership rights [5].

The transfer of land rights through inheritance is a legal transfer of rights resulting from the death of the land rights holder. Although these rights automatically transfer to the heirs, land administration processes must still be carried out to provide legal certainty regarding land ownership. Therefore, registering the transfer of land rights through inheritance is a crucial step in ensuring that the rights of heirs are legally recognized within the national land administration system [29].

In land practice, land sales and purchases are still found to be conducted without the involvement of a Land Deed Official (PPAT) and are conducted undercover. This practice can give rise to various legal issues because it lacks strong evidence and cannot be directly used as a basis for land registration at the land office. Consequently, the potential for land ownership disputes increases if they arise later [30].

To date, many people still lack land title certificates. This situation can lead to various legal issues, particularly those related to proving land ownership. Therefore, land registration is a crucial step in providing legal certainty regarding land ownership and preventing future disputes [31].

(3) Determination of NPOP in Land Inheritance

The acquisition value of the tax object (NPOP) is used as the basis for calculating BPHTB in land transfer transactions. In inheritance cases, NPOP is generally determined based on the market value of the land at the time of the transfer of rights [9].

However, determining the market value of land can be challenging when the land is uncertified. In such cases, tax authorities may rely on regional land value assessments or other valuation methods to determine the appropriate NPOP [10].

PPAT plays an important role in ensuring that taxation obligations are fulfilled before the completion of land transactions. PPAT must ensure that BPHTB has been paid before the deed of transfer is signed by the parties [22].

5. Conclusion

The role of the Land Deed Official is essential in ensuring legal certainty in the transfer of land rights through inheritance, particularly when the land involved has not yet been certified. Through the preparation of authentic deeds and verification of legal documents, PPAT contributes to the orderly administration of land transactions.

However, uncertified land presents various legal challenges, including difficulties in proving ownership and determining the acquisition value of the tax object. Therefore, improving the land registration system and increasing public awareness regarding the importance of land certification are necessary to ensure legal certainty in inheritance cases involving land.

References

- [1] B. Harsono, *Hukum Agraria Indonesia: Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya*. Jakarta: Djambatan, 2008. [Online]. Available: <https://simpus.mkri.id/opac/detail-opac?id=3742>
- [2] “Undang-Undang Nomor 5 Tahun 1960 Tentang Peraturan Dasar Pokok-Pokok Agraria Presiden Republik Indonesia.” [Online]. Available: <chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://spi.or.id/wp-content/uploads/2014/11/UNDANG-UNDANG-No-5-Tahun-1960-1.pdf>
- [3] U. Santoso, *Hukum Agraria: Kajian Komprehensif*. Prenada Media, 2017. [Online]. Available: https://www.google.co.id/books/edition/Hukum_Agraria_Kajian_Komprehensif/ikaaDwAAQBAJ?hl=id&gbpv=0
- [4] “Peraturan Pemerintah Nomor 24 Tahun 1997 Tentang Pendaftaran tanah.” [Online]. Available: <https://bphn.go.id/data/documents/97pp024.pdf>
- [5] P. AP, *Pendaftaran Tanah di Indonesia*. Bandung: Mandar Maju, 1990. [Online]. Tersedia pada: <https://balaiyanpus.jogjaprov.go.id/opac/detail-opac?id=81962>
- [6] A. Sutedi, *Peralihan Hak Atas Tanah dan Pendaftarannya*, Cet. 1. Jakarta: Sinar Grafika, 2014.
- [7] Subekti, *Pokok-Pokok Hukum Perdata*. Jakarta: PT Intermedia, 2008.

- [8] H. Hadikusuma, *Hukum Waris Adat*. Bandung: Refika Aditama, 2003. [Online. Available: <https://simpus.mkri.id/opac/detail-opac?id=4857>]
- [9] Mardiasmo, *Perpajakan Edisi Terbaru*. Yogyakarta: Andi, 2023. [Online. Available: <https://books.google.co.id/books?id=7bLsEAAAQBAJ&printsec=frontcover&hl=id#v=onepage&q&f=false>]
- [10] Waluyo, *Perpajakan indonesia*, 12 ed. Jakarta: Salemba Empat, 2019. [Daring]. Tersedia pada: <https://perpus.swins.ac.id/opac/detail-opac?id=1220>
- [11] I. Williamson, *Land Administration for Sustainable Development*.
- [12] Frank Place, “Land Tenure and Agricultural Productivity in Africa: A Comparative Analysis of the Economics Literature and Recent Policy Strategies and Reforms”.
- [13] Luca Salvati, “Urban containment in action? Long-term dynamics of self-contained urban growth in compact and dispersed regions of southern Europe”.
- [14] M. Agraria, D. A. N. Tata, K. Badan, P. Nasional, K. Badan, dan P. Nasional, “Menteri agraria dan tata ruang/ kepala badan pertanahan nasional,” no. 3, pp. 1–5, 2021.
- [15] Boedi Harsono, “Hukum Agraria Indonesia : Sejarah Pembentukan Undang-Undang Pokok Agraria, Isi dan Pelaksanaannya”.
- [16] Wininda Clara Puspita dan H. S. H. Hoesin, “Kedudukan Akta Jual Beli dan Tanggung Jawab Pejabat Pembuat Akta Tanah dalam Kasus Adanya Sertipikat Ganda yang Dikeluarkan oleh Badan Pertanahan Nasional (Studi Kasus: Putusan Pengadilan Tata Usaha Negara Bandar Lampung No. 24/G/2017/PTUN-BL),” *J. Huk. -Ra Huk. Untuk Mengatur Dan Melindungi Masy.*, vol. 7, no. 3, hlm. 325–339, Des 2021, doi: 10.55809/tora.v7i3.17.
- [17] R. Satjipto, *Ilmu Hukum*. Bandung: PT Citra Aditya Bakti, 2014. [Online. Available: https://www.researchgate.net/publication/333082815_Resensi_Buku_Book_Review_Satjipto_Rahardjo_Ilmu_Hukum_Bandung_PT_Citra_Aditya_2014]
- [18] U.-U. N. 28 T. 2009, “Law of The Republic of Indonesia”.
- [19] B. E. A, Amélie Y. Davis, Bryan Pijanowski, Kimberly Robinson, “The environmental and economic costs of sprawling parking lots in the United States”.
- [20] D. Palmer *dkk.*, *Towards Improved Land Governance United Nations Human Settlements Programme Towards Improved Land*, no. September. 2009.
- [21] S. Resmi, *Perpajakan Teori dan Kasus*. Jakarta: Salemba Empat, 2017.
- [22] Darwin, *Pajak Bumi dan Bangunan Dalam Tataran Praktis Edisi 2*, 2 ed. Jakarta: Mitra Wacana Media, 2013.
- [23] P. M. Marzuki, *Penelitian Hukum*. Jakarta: Kencana, 2017. [Online. Available: <https://books.google.co.id/books?id=CKZADwAAQBAJ&printsec=copyright#v=onepage&q&f=false>]
- [24] S. Soekanto dan S. Mamudji, *Penelitian Hukum Normatif*. Jakarta: Rajawali Pers, 2012. [Online. Available: <https://pdrh.law.ui.ac.id/koleksi/detail/406/penelitian-hukum-normatif>]
- [25] J. Ibrahim, *Teori & Metodologi Penelitian Hukum Normatif*. Malang: Bayu Media, 2013. [Online. Available: <https://bintangpusnas.perpusnas.go.id/konten/BK26135/teori-and-metodologi-penelitian-hukum-normatif>]
- [26] Z. Ali, *Metode Penelitian Hukum*. Jakarta: Sinar Grafika, 2019. [Online. Available: <https://bintangpusnas.perpusnas.go.id/konten/BK34110/metode-penelitian-hukum>]
- [27] Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta, 2016. [Online. Available: <https://elibrary-dev.nusamandiri.ac.id/readbook/240001/metode-penelitian-kuantitatif-kualitatif-dan-r-d>]
- [28] E. Kurniawan dan S. Hariansah, “The Urgency of Land Deed Officials (PPAT) Role in the Transfer of State-Owned Land Under A Legal Perspective,” vol. Nomor 3, Sep 2025, [Online. Available: <https://jurnal.unissula.ac.id/index.php/ldj/article/view/48775/14064>]

- [29] D. Nurhadi, “Kepastian Hukum Terhadap Pendaftaran Peralihan Hak Atas Tanah Melalui Pewarisan Berdasarkan Akta Pembagian Hak Waris,” *J. Huk. Sasana*, vol. 10, no. 2, pp. 191–204, Des 2024, doi: 10.31599/sasana.v10i2.2980.
- [30] P. Sihombing, E. Sambuaga, dan D. R. W. Napitupulu, “Implikasi Hukum Transaksi Jual Beli Tanah yang Tidak Melibatkan Pejabat Pembuat Akta Tanah (PPAT),” *J. Educ. Hum. Soc. Sci. JEHSS*, vol. 8, no. 2, 2025, doi: 10.34007/jehss.v8i2.2836.
- [31] M. F. Rokhmansyah, “Peran Pejabat Pembuat Akta Tanah Dalam Pendaftaran Tanah Sistem Lengkap,” *J. Justisia J. Ilmu Huk. Perundang-Undangan Dan Pranata Sos.*, vol. 7, no. 2, Des 2022, doi: 10.22373/justisia.v7i2.15789.