



Notary's responsibility for discrepancies in house sale and purchase prices due to false statements

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Abstract

Article 16(1)(a) of Law No. 30/2014 on Notary Position emphasizes the Notary's duty to act faithfully, honestly, diligently, independently, and protect the interests of parties in legal acts. Unfortunately, a case of falsifying the transaction price in an authentic deed of sale and purchase of a house has occurred. This research analyzes the Notary's legal responsibility for the price discrepancy resulting from false information provided by involved parties. The research adopts a normative juridical approach. Findings indicate the defendant provided false information in the deed for personal gain. Due to the Notary's negligence in verifying the deed's accuracy, they were found to have committed unlawful actions.

Keywords: Notary; transactions; statement; false

Introduction

House buying and selling transactions are one of the transactions that people often carry out. However, in this transaction sometimes there is a price discrepancy between the price stated in the sale and purchase deed and the price actually paid by the buyer. This can be caused by various factors, including false information from the parties involved in the transaction (Silviana *et al.*, 2020) ^[12].

A notary is one of the parties involved in a house buying and selling transaction. Notaries have the responsibility to ensure that all documents and information related to house buying and selling transactions are correct and in accordance with applicable regulations and laws. If there is a price discrepancy in a house buying and selling transaction, the notary can be held liable. (Rosadi & Gumilang., 2020) ^[10].

In case Number: 1343/Pid.B//2018/PN.Bdg, there was a dispute between the buyer and seller of the house which caused a price discrepancy in the house sale and purchase transaction. The buyer filed a lawsuit against the notary who signed the sale and purchase deed because it was deemed that he had not carried out his obligations properly, resulting in losses for the buyer.

In case 1343/Pid.B//2018/PN.Bdg the core legal issues are as follows:

1. Defendant I (Lianny Setiawan) and Defendant II (Herman Setiawan) together with the late Tinna Wati are suspected of entering false information into the Deed of Sale and Purchase No. 455/2004 dated 26 June 2004 made before Notary H. Toto Rustana, SH.
2. The false statement referred to is in Article 2 of the Deed, the Defendants stated that the land object being sold was not in dispute, was not confiscated, and was free from other encumbrances. In reality, the land object is being disputed by Victim Witness Arno Suwarno Djojo at the Bandung District Court with Case Register No. 117/Pdt/G/2004/PN.Bdg since 16 April 2004.

3. Sale and Purchase Deed No. 455/2004 was then used by the buyer Lasmin Alfies Sihombing, SH to transfer ownership rights to land SHM No. 53 of Joenoes Setiawan's names are in his name.
4. As a result, Victim Witness Arno Suwarno Djojo, who had previously purchased the land from the Defendants and had won his lawsuit at the Bandung District Court, became disadvantaged because he lost the rights to the land that should have belonged to him.
5. Thus, the Defendants are suspected of committing the crime of inserting false information into an authentic deed which could harm other parties, as regulated in Article 266 of the Criminal Code.

In this case, the notary who signs the sale and purchase deed must prove that he has followed the applicable procedures and regulations. If it is proven that the notary has not carried out his obligations properly, he can be held liable and must compensate for the losses suffered by the buyer.

Thus, it is important to carry out research on the liability of notaries regarding discrepancies in the price of house buying and selling transactions based on false statements from the parties. This research can provide a better understanding of the responsibilities of notaries in house buying and selling transactions and how notaries should act to minimize the risk of price discrepancies in these transactions.

Notaries and their responsibilities in house sale and purchase transactions. A notary is a public official who has the authority to make an authentic deed in a legal event that is desired or requested by an interested party. In house buying and selling transactions, the notary plays an important role as the party who ensures that the documents related to the transaction have met legal requirements and the validity of the documents has been checked and declared valid. (Azzurba *et al.*, 2023) ^[3].

As a notary, his responsibility is to ensure the validity of documents and information related to house buying and selling transactions. This includes ensuring that the required

documents are complete and comply with applicable legal provisions. The notary must also check the identity and validity of the identity documents of the parties involved in the transaction and check the ownership status of the transaction object, including the status of the land and buildings to be sold or purchased. In addition, the notary must ensure that the information provided by the parties involved in the transaction is correct and there are no false statements. (Haq *et al.*, 2022)^[6].

If a notary does not fulfill his responsibilities, he may be subject to administrative sanctions, disciplinary sanctions, and even criminal sanctions if he is proven to have committed an unlawful act. Apart from that, notaries can also be subject to liability, namely claims for compensation or legal responsibility directed at the notary due to losses suffered by other parties.

Cases in which a notary can be held liable in cases of discrepancies in the price of a house sale and purchase transaction include false information entered into the sale and purchase deed, errors in calculating transaction costs, and not ensuring that the parties involved in the transaction have provided conscious and voluntary consent.

When referring to civil law, the legal basis regarding notary liability for discrepancies in the price of a house sale and purchase transaction based on false statements by the parties can vary depending on the legal jurisdiction in force in a particular country. However, in many countries, the relevant legal basis is often related to the professional responsibilities of notaries and breaches of their obligations. In Indonesia, for example, the legal basis regarding the liability of notaries for discrepancies in the price of house sale and purchase transactions based on false statements from the parties can be found in Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notaries. Article 15 paragraph (1) of the Law states that notaries are personally and unlimitedly responsible for losses arising from negligence in carrying out their duties.

Furthermore, Article 15 paragraph (2) of the Law states that a notary can be held responsible if he has committed an unlawful act or made a mistake in carrying out his duties which causes loss to another party. One example of an unlawful act that is relevant in this context is making an authentic deed based on false information submitted by the person appearing.

.Based on Article 16 Paragraph (1) UUJN, when carrying out their duties, a Notary must have an attitude of trustworthiness, honesty, thoroughness, independence and impartially protect the interests of the parties stated in the deed.. In the case of a discrepancy in the price of a house sale and purchase transaction based on false statements from the parties involved, the notary involved in making the sale and purchase deed may be deemed to have violated his professional obligations to verify the validity and correctness of the information submitted by the parties regarding the transaction. If the notary is deemed to have been negligent in carrying out his duties and this results in loss to one of the parties, the party who suffered the loss can file a lawsuit against the notary.

In this lawsuit, the injured party usually has to prove that the notary has violated his professional obligations, that the losses suffered are directly related to his negligence, and the amount of losses caused. If the lawsuit is accepted, the notary may be obliged to compensate the losses suffered by the injured party.

If the Notary is found guilty and must pay compensation, the notary must pay compensation to the party who suffered losses as a result of his mistake. Apart from that, notaries can also be subject to administrative sanctions and disciplinary sanctions, even criminal sanctions if they are proven to have committed unlawful acts. Therefore, as a notary, it is very important to always ensure that every transaction attended has met legal requirements and the validity of the documents has been checked and declared valid.

In this case, the relevant theory is the theory of the Notary's legal responsibility. As a public official who has an important role in legal transactions, Notaries have responsibilities regulated in Article 16 Paragraph (1) letter (a) of Law Number 30 of 2004 concerning the Position of Notaries which confirms that Notaries must carry out their duties with trust, honesty, thorough, independent, and safeguarding the interests of related parties in legal actions. In the context of this case, the Notary has the responsibility to carefully check the truth of the information provided by the parties involved in the house sale and purchase transaction. If the Notary is negligent in carrying out their obligations, they can be held legally responsible for discrepancies in transaction prices caused by false statements from related parties.

If the Notary is negligent or does not fulfill their responsibilities, they can be held legally responsible for discrepancies in transaction prices caused by false statements provided by related parties. In this case, the Notary's legal responsibility includes protecting the interests of the parties involved in the transaction. Based on the theory of Notary legal responsibility, this case shows the importance of maintaining integrity and fairness in house buying and selling transactions, as well as the need for Notaries to act carefully and responsible for the accuracy of documents and information provided by related parties.

The following is some previous research, the first is research conducted by Adiansyah (2019) regarding "Notary's Liability for Mismatch in the Price of Land and Building Sale and Purchase Transactions with the Actual Price", the results of his research show that the presence of false information submitted by the parties does not result in a Notarial Deed becomes cancelled. When the Notarial Deed is made, it meets the formal aspects of making an authentic deed as specified in the UUJN, so it remains valid and binding on the parties. The existence of false information in the Notary's deed regarding the discrepancy in the price of the sale and purchase transaction to avoid tax obligations is not the responsibility and liability of the Notary but is entirely the responsibility and liability of the parties because the Notary's function is only to construct the wishes of the parties.

Parwata *et al.*, (2022)^[9]. Regarding "Responsibility of Notaries for Mismatches in Land Rental Transaction Prices Based on False Statements from the Presenters", the results of the writing show that false statements in land lease deeds are the responsibility of the presenters, because the Notary only conveys the wishes of the presenters into the deed. Notaries do not have the authority to materially investigate the statements of those appearing. So that the Notary is not criminally liable for the false statements of the applicants. Legal protection for Notaries against land lease deeds based on false information is the existence of a Notary Honorary Council. Every summons to a Notary must obtain the

approval of the Assembly, because the Assembly is an institution for the legal protection of Notaries if they are suspected of committing a violation in making a deed. So it is more secure if the summons, examination and detention have been agreed upon by the Assembly, thereby creating legal certainty for the Notary.

(Azizah, 2023)^[2] regarding "Responsibilities of Land Deed Making Officials (PPAT) towards Parties Who Provide False Information", this research obtained the results that, the role of PPAT in carrying out his position in terms of making deeds that are not based on the making or procedures for making the deed results in the deed having significant power. perfect becomes a deed that is legally flawed. Therefore, PPAT in carrying out its office must be responsible in the event of any legal defects in the deed. Based on this, PPAT's responsibilities can take the form of administrative, civil and criminal responsibilities. Regarding the failure to fulfill the procedures for making the deed, the PPAT can be asked for compensation for losses obtained by the Buyer. Apart from that, for parties or parties who are not based on pre-contract good faith, in this case the agreement or agreement that has been agreed upon can be canceled due to the failure to fulfill the subjective principle in the agreement.

In this case, the problem faced was the provision of false information by related parties in the house sale and purchase transaction as well as the Notary's alleged negligence in checking the truth of the information. There is a gap between the legal responsibilities stipulated for Notaries and the actual performance seen in this case. In addition, the discrepancy between information that should be accurate in transactions and the information provided creates gaps in the validity of the information. To overcome this problem, corrective action and legal enforcement can be taken, including sanctions against parties who provide false information and Notaries who are negligent in their duties.

Based on the problems above, this research will examine:

1. How is the House Buying and Selling Transaction Process That Involves a Notary in Decision Number: 1343/Pid.B//2018/PN.Bdg?
2. What is the Notary's Legal Responsibility for Discrepancies in House Sale and Purchase Transaction Prices Based on False Statements from Applicants (Number: 1343/Pid.B//2018/PN.Bdg)?

The purpose of this research is to analyze the notary's responsibility for discrepancies in the price of house buying and selling transactions due to false statements from the parties.

Research Methods

The research method used is normative juridical research which prioritizes library research. The research approach used is a qualitative approach. This approach is suitable for describing and analyzing complex problems such as notary liability cases in cases of price discrepancies in house buying and selling transactions. (Ajat, 2018)^[1].

The type of data obtained in this research is secondary data, namely data obtained from documents related to the case being studied. These documents include court decisions, house sale and purchase transaction documents, as well as laws and regulations related to the notary profession. The data collection techniques used were literature study and document analysis. The data analysis method used in this

research is qualitative analysis. The data obtained will be analyzed by reading and interpreting documents relevant to the case being studied (Samiaji, 2021)^[11].

Results and Discussion

1. House Sale and Purchase Transaction Process Involving a Notary in Decision Number: 1343/Pid.B//2018/PN.Bdg

The importance of the housing aspect in fulfilling basic human needs. Below, we will expand on this statement with a focus on community roles, management, planning, and participation in housing development

Housing is one of the three basic human needs, along with clothing (clothing) and food. Continued population growth places greater pressure on meeting housing needs. To overcome this challenge, a comprehensive and sustainable strategy is needed. (Husain, 2019)^[8].

In facing the challenges of population growth, careful handling and planning are very necessary. This includes natural resource management, zoning, spatial regulations, and sustainable urban planning. The main goal is to create safe, comfortable and sustainable settlements.

The need to include a contract or notary in the home buying and selling process is very important. This is a crucial legal step in protecting the rights and interests of all parties involved in a housing transaction. The following is a further explanation regarding the importance of contracts and notaries in housing transactions:

Notaries have an obligation to carry out their duties professionally in accordance with the applicable professional code of ethics. This includes behaving honestly, independently, impartially, trustworthy, carefully and with a sense of responsibility.

Notaries must provide good service to people who need their services. This includes providing legal education to increase public legal awareness and providing services to less fortunate members of society. Notaries must be responsible for the results of the work they do, and this includes legal responsibility for the deeds they make.

Notaries must carry out their duties based on the interests of clients. Notaries must provide quality services and provide advice in accordance with the law. Notaries also have responsibilities to society at large. They must provide quality services and have a positive impact on society. Every notary must comply with the applicable professional code of ethics and carry out their duties in accordance with the oath of office, statutory regulations and applicable ethical norms. (Syaferli, 2020)^[14].

Notaries are legally responsible for the deeds they make. They must also maintain and maintain notary protocols properly, because this is a state archive that must be stored and maintained properly.

A home purchase and sale contract is a legal document that sets out the terms, conditions, and rights and obligations of the buyer and seller. This contract includes the sales price, delivery date, condition of the property, payment schedule, and other relevant terms. The sale and purchase contract is the basis for all housing transactions.

A sales and purchase contract protects the ownership rights of the buyer and seller. The buyer ensures that the property he buys will be delivered according to the agreement, while the seller ensures that the payment received is in accordance with the agreement. This contract also determines the legal consequences if one party does not fulfill its obligations.

Purchase and sale contracts usually involve a third party, such as a notary, who acts as an independent mediator. The notary ensures that the contract is drawn up correctly and in accordance with the law. They also check property ownership and manage the transfer of ownership certificates. (Buko & Harun, 2017)^[4].

The sale and purchase contract includes payment details, including payment schedule, down payment, and settlement payments. This helps avoid disputes and ensures that all parties involved understand the financial aspects of the transaction. If a dispute or breach of contract occurs, the sales and purchase contract can be used as a legal basis to resolve the problem. This provides legal protection for all parties involved and helps avoid disputes that may arise in the future.

The role of a notary in housing transactions is very important. They are legal officials who have the authority to draw up valid sale and purchase deeds and supervise the entire transaction process. The notary also ensures that all documents related to the housing transaction are complete and valid. (Parwata *et al.*, 2022)^[9].

Thus, the sale and purchase contract and the role of the notary are key elements in housing transactions that aim to protect all parties involved and ensure that the transaction is carried out correctly and in accordance with the law. The presence of a notary in this process also helps create trust between all parties and avoid potential problems in the future.

The Home Purchase and Sale Transaction Process Involving a Notary is a legal process that mandates a notary to carry out various important tasks in property transactions. Following are some points that can be discussed in this context

Prospective buyers and sellers usually choose a notary who will manage the house buying and selling transaction. A notary is a legal official who has the authority to draw up sales and purchase contracts and manage the overall transaction process. The notary will review all documents related to the property, including land certificates, permits, and other ownership documents to ensure that all documents are valid and complete.

The notary will draw up a sale and purchase deed which is an official contract containing all the terms, prices and conditions of the transaction. This is an important step that must be done carefully to avoid future legal problems. A notary will check the ownership of the property and ensure that the seller has the legal right to sell it. This includes checking for encumbrances, leaseholds or other disputes that could affect property ownership.

Notaries often act as third parties who handle payments between buyers and sellers. They will ensure that the buyer's money is received by the seller and that the property's title deed is transferred correctly. The notary will ensure that the sale and purchase deed document is registered with the authorized government agency (usually the Land Office) to secure new ownership rights to the property.

The rules regarding house buying and selling transactions involving notaries in Indonesia are regulated in Law Number 2 of 2014. The following are the stages and rules for buying and selling a house through a notary that must be carried out to make it legal:

1. Document checking

Before carrying out the sale and purchase process, the buyer must ensure that the land and building they will occupy are

not in dispute or confiscated. Therefore, notaries are required to examine documents such as land certificates by the Land Deed Officer (PPAT) at the land office.

2. Tax audit and AJB creation

After the documents are declared complete and valid, the notary will make a Sale and Purchase Deed (AJB) which contains the sale and purchase agreement between the seller and the buyer. The notary will also check the payment of taxes and other fees related to house buying and selling transactions.

3. Rename the certificate

After the AJB is made, the notary will take care of the process of changing the name of the land certificate to the buyer's name. Generally, the time required for the name change process is 14 days to 3 months.

4. Notary fees

Notary service fees are a maximum of 1 percent of the transaction value. Apart from that, there are other costs associated with house buying and selling transactions such as transfer of name certificate fees, tax processing fees, and other fees.

5. Benefits of using notary services

Notaries play a key role in buying and selling homes by producing legal and binding deeds. They ensure that all legal requirements are met and that the transaction is carried out correctly. The existence of a notary provides legal certainty to all parties involved. Apart from that, a notary can also act as a mediator if a dispute arises regarding buying and selling a house

6. Details of notary fees for buying and selling a house

House buying and selling notary fees consist of notary service fees, certificate transfer fees, tax processing fees, and other fees. Notary fees can vary depending on various factors such as location, transaction value, and notary services used. When carrying out house buying and selling transactions through a notary, it is important to ensure that all documents and legal requirements are met so that the transaction is valid in the eyes of the law. The notary will ensure that all taxes and fees related to this transaction are paid correctly. In cases of disputes or legal issues, notaries can provide legal protection and witnesses who can provide evidence in trials. Notaries must comply with applicable codes of ethics and law, maintain the confidentiality of client documents and information, and act fairly and independently.

The house buying and selling transaction process involving a notary is an effective way to ensure that property transactions run smoothly and in accordance with the law. Notaries play a key role in protecting the rights and interests of all parties involved in the transaction.

Based on the explanation above, house buying and selling transactions involving a Notary generally go through the following process. First, prospective home buyers and sellers will make an initial offer to carry out a house buying and selling transaction. If both parties agree on the price and terms of the transaction, an initial agreement will be made which is usually stated in the form of a sale and purchase agreement, but this is not yet legally valid.

The next step is to make a house sale and purchase deed in front of a Notary. The notary will ensure that both parties agree and understand their rights and obligations. The notary will also check the validity of the house documents such as the certificate and ownership status. If everything goes smoothly, the Notary will make a sale and purchase deed which is official evidence and is legally valid.

In the house sale and purchase deed, the Notary will record the complete identities of the buyer and seller as well as witnesses, the sale and purchase price, important terms of the transaction, condition of the house, and so on. The Notary will also read the contents of the deed to the parties for all parties to understand and sign in the presence of the Notary and witnesses. After that, the Notary will carry out tax measurements on house buying and selling transactions. The amount of tax that will be taken refers to the measurement of the sale value of the object by the local Land Office. This tax payment must be made before the transfer of ownership of the house takes place. The signing of the deed of sale and purchase of the house in front of a Notary is what shows that the transaction is effective and ownership has legally transferred to the buyer. For the seller, this means his or her obligations on the home have ended. However, physical handover still needs to be done. After paying the tax, the physical handover of the house is carried out from the seller to the buyer. This is usually stated in the handover minutes. The building permit will also be transferred to the buyer's name. The final step is reporting the change in ownership of the house to the local land office to register the change in certificate in the new name, namely the buyer's name. In this way, the house buying and selling transaction involving a notary is complete and legally official. This process provides stronger legal protection for the parties.

Forgery of documents or house sale and purchase deeds by a notary which was carried out intentionally by the defendants. They ordered the notary to include false information in the deed with the intention of using or ordering other people to use the deed as if the information was in accordance with the truth. This action could cause losses for the injured party, namely witness Arno Suwarno Djojo who lost ownership rights to the land and building of the house.

The notary as the official who makes the land deed should carry out his duties with integrity and honesty and ensure that all documents and information included in the deed are correct and legal. The notary must also ensure that both parties involved in the house sale and purchase transaction are legal and authorized parties, and understand the contents of the deed. Notaries must avoid falsifying documents or house sale and purchase deeds which could cause losses to the injured party.

In this case, the defendant who was involved in forging documents or house sale and purchase deeds violated Article 263 paragraph (1) of the Criminal Code and Article 266 of the Criminal Code which regulates forgery of documents and the use of fake documents. So, they must be punished according to the actions they committed. Meanwhile, the notary involved in this case must also be responsible for his actions and be subject to sanctions in accordance with applicable law.

Article 263 paragraph (1) of the Criminal Code states that "Anyone who deliberately makes a false letter or falsifies a letter that can be used as evidence, which thereby can cause

profit or loss to himself or another person, shall be punished by a maximum imprisonment of six years."

Meanwhile, Article 266 of the Criminal Code states that "Anyone who intentionally uses a fake letter or a forged letter as intended in Article 263, shall be punished with a maximum imprisonment of four years."

In the case mentioned above, the defendant who was involved in the act of forging a house sale and purchase deed had committed an act that violated Article 263 paragraph (1) of the Criminal Code because they deliberately made a fake house sale and purchase deed which contained incorrect information and could give rise to loss for the injured party.

Apart from that, the defendant also violated Article 266 of the Criminal Code because they deliberately used the fake house sale and purchase deed as evidence to transfer land and building ownership rights to witness Lasmin Alfies Sihombing, SH. This action can result in profits for the defendant and can cause losses for the injured party, namely witness Arno Suwarno Djojo who lost his ownership rights to the land and building of the house.

Therefore, the defendant must be sentenced according to the act he committed, namely a maximum prison sentence of six years for violating Article 263 paragraph (1) of the Criminal Code and a maximum prison sentence of four years for violating Article 266 of the Criminal Code.

Meanwhile, for the notary involved in this case, he must be responsible for his actions and be subject to sanctions in accordance with applicable law. Notaries who falsify documents or house sale and purchase deeds may be subject to administrative sanctions in the form of revocation of their practice license and criminal sanctions in the form of imprisonment and/or fines.

The articles referred to in the previous question are Article 263 paragraph (1) of the Criminal Code and Article 266 of the Criminal Code. Article 263 paragraph (1) of the Criminal Code regulates forgery of letters or making fake letters, while Article 266 of the Criminal Code regulates the use of fake letters.

In the case mentioned previously, the defendant had committed an act of forging a house sale and purchase document or deed by deliberately including false information in the deed. This action violates Article 263 paragraph (1) of the Criminal Code because the defendant deliberately made a fake letter which could be used as evidence that could cause profit or loss to himself or others.

Apart from that, the defendant also used a fake letter or fake house sale and purchase deed as evidence to transfer land and building ownership rights to witness Lasmin Alfies Sihombing, SH. This action violated Article 266 of the Criminal Code because the defendant deliberately used a fake letter which could result in benefits for himself or others.

Therefore, the defendant in this case may be subject to criminal sanctions in the form of a maximum imprisonment of six years for violating Article 263 paragraph (1) of the Criminal Code and a maximum imprisonment of four years for violating Article 266 of the Criminal Code.

Meanwhile, the notary involved in this case must also be responsible for his actions and be subject to sanctions in accordance with applicable law. Notaries who are involved in forging documents or house sale and purchase deeds may be subject to administrative sanctions in the form of

revocation of their practice license and criminal sanctions in the form of imprisonment and/or fines.

Article 263 paragraph (1) of the Criminal Code states that "Anyone who deliberately makes a false letter or falsifies a letter that can be used as evidence, which thereby can cause profit or loss to himself or another person, shall be punished by a maximum imprisonment of six years."

This article relates to the case mentioned previously, where the defendant committed an act of forging a house sale and purchase document or deed containing false information with the intention of using or ordering someone else to use the deed as if the information was in accordance with the truth. This action can result in benefits for the defendant and can cause losses for the injured party.

Therefore, the defendant in this case can be charged under Article 263 paragraph (1) of the Criminal Code, which states that the act of falsifying a letter or making a fake letter with the aim of causing profit or loss to oneself or another person can be punished by a maximum prison sentence of six years.

Meanwhile, Article 266 of the Criminal Code states that "Anyone who intentionally uses a fake letter or a forged letter as intended in Article 263, shall be punished with a maximum imprisonment of four years."

This article is also related to the case, where the defendant used a fake house sale and purchase deed as evidence to transfer land and building ownership rights to witness Lasmin Alfies Sihombing, SH. This action can also result in benefits for the defendant and can cause losses for the injured party.

Therefore, the defendant in this case can also be charged under Article 266 of the Criminal Code, which states that the act of using a fake letter or a forged letter with the aim of causing profit or loss to oneself or another person can be punishable by a maximum prison sentence of four years.

Thus, the defendant in this case can be charged under Article 263 paragraph (1) of the Criminal Code and Article 266 of the Criminal Code for forging a letter or house sale and purchase deed and using the fake letter as evidence. Meanwhile, the notary involved in this case must also be responsible for his actions and be subject to sanctions in accordance with applicable law.

Article 55 paragraph (1) 1 of the Criminal Code states that "Every person who intentionally commits a criminal act regulated by law and because of his act can be prosecuted according to law, shall be punished as a perpetrator of a criminal act

This article is related to the case mentioned previously because the defendant had committed a criminal act, namely forging a letter or house sale and purchase deed and using a fake letter, which violated Article 263 paragraph (1) of the Criminal Code and Article 266 of the Criminal Code. These two articles regulate acts of forgery of letters or the use of fake letters and determine the criminal sanctions that can be imposed on the perpetrators.

In this case, the defendant committed a criminal act that can be prosecuted according to law, namely the Criminal Code. Therefore, the defendant can be charged under Article 55 paragraph (1) 1 of the Criminal Code, which states that every person who deliberately commits a criminal act regulated by law and because of his act can be prosecuted according to law, is punished as a perpetrator. criminal act.

Thus, the defendant in this case can be charged under Article 55 paragraph (1) 1 of the Criminal Code in

conjunction with Article 263 paragraph (1) of the Criminal Code and Article 266 of the Criminal Code for forging a letter or house sale and purchase deed and using the fake letter as evidence.

2. Notary's Legal Responsibility for Discrepancies in House Sale and Purchase Transaction Prices Based on False Statements from Applicants (Number: 1343/Pid.B//2018/PN.Bdg)

The responsibilities of a notary in the Notary Position Law (UUJN) refer to the notary's attachment to the legal provisions that regulate the implementation of his duties and obligations. In this context, every action carried out by a notary in carrying out his duties and obligations must be legally accountable, including facing all consequences and the possibility of applying legal sanctions in cases of violation of the underlying legal norms.

Apart from that, notaries are also required to maintain high morality. Compliance with high moral standards is a means of ensuring that notaries do not abuse their authority. By carrying out their duties in accordance with applicable regulations and not damaging the image of the notary profession, notaries can maintain their dignity as public officials who provide appropriate services.

The notary's liability is determined by the nature of the violation committed and the legal consequences that arise as a result. In general, notaries can be subject to three forms of liability, namely criminal liability, administrative liability and civil liability. Criminal liability means the notary can be subject to criminal sanctions, administrative liability means the notary can be subject to administrative sanctions, and civil liability means the notary can be subject to civil sanctions. The type of liability applied depends on the type of violation committed by the notary in the process of making the authentic deed or in the presence itself. (Hoesin, 2019)^[7].

In practice, sometimes the parties or presenters provide inaccurate information or statements to the notary, without the notary's knowledge of the inaccuracy. The notary then records this information or statement in an authentic deed. Cases where this authentic deed is disputed by other parties, and even reported to law enforcement officials for suspected criminal acts, often arise. A notary can be freed from legal responsibility and liability if the deed he or she makes is legally defective due to the error of another party or false information or evidence provided by the client. If the information given to the notary turns out to be fake, that does not mean that the notarial deed is also fake. What is guaranteed by a notarial deed is that the parties have stated correctly in their deed of agreement, not the truth of the material presented in the deed.

Information or statements given by the parties to the notary is the basis for the notary in preparing the deed according to the wishes of the parties. Without information or statements from the parties, the notary will not be able to draw up the deed. If there is a suspicion that information or statements provided by the parties are false, then this is the responsibility of the parties providing them. Therefore, the contents of a notarial deed have certainty as valid evidence for the parties who made the deed, heirs and recipients of rights. Information or statements given by the parties to the notary must contain the truth in accordance with what is stated in the deed. If false information or statements are submitted before a notary, this is the responsibility of the

parties providing it, not the notary's responsibility. In situations like this, further investigation should be carried out against the parties who deliberately provide false information to the notary, and it is not the notary who is to blame. (Supramono, 2022)^[13].

The role of a Notary in the service sector is as an official who is authorized by the state to serve the public in the civil sector, especially making authentic deeds, as stated in Article 1 paragraph (1) of Law Number 30 of 2004 concerning the Position of Notaries as amended by Law - Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notaries (UUJN) which states that a Notary is a public official who has the authority to make authentic deeds and other authorities as intended in this law. The philosophical basis for the formation of the UUJN is the realization of guarantees of legal certainty, order and legal protection which have truth and justice as their core through the deeds it makes. Notaries must be able to provide legal certainty to the public who use Notary services.

Legal products issued by Notaries are in the form of deeds that are authentic and have perfect evidentiary power. Based on the provisions of Article 1868 of the Civil Code (Civil Code), it is formulated that an authentic deed is a deed which, in the form determined by law, is made by or in the presence of public officials who have authority for that purpose in the place where the deed is made.

According to Habib Adjie, the meaning of a public official is explained in Article 1 number 1 UUJN, namely a Notary as a public official. Furthermore, the definition of authority includes authority over the person, namely for whose benefit the deed is made or desired by the person concerned. Has authority over deeds, namely the authority to make authentic deeds regarding all acts, agreements and provisions required by law or desired by the person concerned, as well as authority over the time and authority over the place, namely according to the place of domicile and territory of the Notary's position, and the Notary guarantees certainty of the time of the parties listed in the deed.

A notary as a public official is a position that carries out some of the state's duties in the field of civil law with the authority to produce evidence in the form of authentic deeds at the request of the parties who come before the Notary. The presenter comes to the notary so that his or her legal actions or deeds are formulated into an authentic deed in accordance with the authority of the notary, then the notary makes a deed at the request or desire of the presenter, so in this case it provides a basis for the notary and the presenter that a legal relationship has occurred. The notary must guarantee that the deed made is in accordance with predetermined legal rules, so that the interests of the person concerned are protected by the existence of the deed.

Every time a transfer of rights occurs, tax obligations arise for the parties involved. In the opinion of R. Santoso Brotohadiharjo, tax is a contribution to the state (which can be enforced), which is owed by those who are obliged to pay it according to regulations with no return, which can be directly appointed, and which is used to finance general expenses related to the state's duty to administer government.

Meanwhile, according to PJA Adriani: "Tax is a contribution to the state which can be enforced, which is owed by those who are obliged to pay it according to the regulations with no return, which can be directly appointed,

and which is used to finance expenses, general expenses related to duties state to carry out government." From this understanding it can be seen that taxes are a citizen's contribution to their own country, in which case this obligatory and/or coercive contribution is not a contravention.

Tax collection carried out by the state is not only aimed at financing state expenditure. There are two functions of tax collection by the State. First, the Budgetair function, which means that taxes are a source of government revenue to finance both routine and development expenditures, as a source of state finance. This effort is taken by extensifying or intensifying tax collection through improving regulations for various types of taxes such as Income Tax, Value Added Tax, and Sales Tax on Luxury Goods, Land and Building Tax, and others. Second, the Regular, or regulating function, which means taxes as a tool to regulate or implement government policies in the social and economic fields, and achieve certain goals outside the financial field.

The legal basis for implementing tax collection in Indonesia is the provisions contained in Article 23 A of the 1945 Constitution of the Republic of Indonesia, which states that all taxes are for state needs based on law. The large role given by taxes as a source of funds in national development means that of course it is necessary to further explore the tax potential that exists in society in accordance with the economic situation and conditions and development of this nation.

In general, the buying and selling process begins with an agreement. An agreement is a legal act that creates a relationship, changes, eliminates rights, or gives rise to a legal relationship, and in this way the agreement gives rise to legal consequences which is the aim of the parties.

An agreement as a form of commitment between two parties which gives rise to rights and obligations for the parties must fulfill the requirements under the Contract Law so that it can be valid and can be accounted for before the law. Regulations regarding the conditions that must be fulfilled in an agreement are regulated in Article 1320 – Article 1337 BW, Part Two in Chapter Two concerning obligations that arise from contracts or agreements.

Notaries as Public Officials have authority that allows them to provide advice and recommendations to the parties involved in a transaction. However, the Notary must still ensure that the deed is drawn up in accordance with the wishes of the parties and meets applicable legal requirements. A Notarial Deed binds the parties involved in the transaction or those listed in the deed.

Thus, Notaries play an important role in the property buying and selling process, including in tax aspects and making deeds of agreements that regulate the rights and obligations of the parties. The notary must ensure that the tax owed is fulfilled in accordance with applicable regulations

Article 16 Paragraph 1 Letter A of Law Number 30 of 2004 concerning Notary Positions explains In carrying out his office, the Notary is obliged to: act honestly, thoroughly, independently, impartially, and safeguard the interests of parties involved in legal actions. If the notary violates this article, he may be subject to the sanctions stated in Article 85UUJN These sanctions can be in the form of a verbal warning, written warning, temporary dismissal, honorable dismissal; or dishonorable discharge.

Article 16 Paragraph 1 Letter A of Law Number 30 of 2004 concerning Notary Positions regulates the obligations of

notaries in carrying out their duties. According to this article, notaries have an obligation to act honestly, thoroughly, independently, impartially, and safeguard the interests of parties involved in legal actions.

The obligation to act honestly means notaries must behave with integrity and honesty. Notaries must provide honest and accurate information to parties involved in transactions, and must not engage in fraudulent or deceptive practices. Notaries must also maintain the confidentiality of information received in carrying out their duties.

The obligation to act carefully means that the notary must carry out actions with care, caution and thoroughness. The notary must carry out a careful examination of the documents and information provided by the parties involved in the transaction. The notary must also ensure that the transactions outlined in the deed are in accordance with applicable legal provisions.

The obligation to act independently means that the notary must be free from influence or pressure from any party in carrying out his duties. Notaries must maintain their independence and objectivity and must not involve themselves in conflicts of interest.

The obligation to be impartial means that the notary must be neutral and not take sides with certain parties in the transaction. Notaries must provide fair and equal treatment to all parties involved in legal actions.

The obligation to safeguard the interests of parties involved in legal actions means that the notary must protect the interests of the parties involved in the transaction. The notary must ensure that the parties understand the legal implications of their actions and provide appropriate advice to protect their interests.

The sanctions regulated in Article 85 of the Law are administrative sanctions that can be imposed if the notary violates these obligations. Sanctions can take the form of a verbal or written warning, temporary dismissal, honorable dismissal, or dishonorable dismissal. Determination of sanctions will depend on the level of violation and the decision of the competent notary authority.

In the context of violations of Article 16 Paragraph 1 Letter A, the sanctions applied will focus on violations of the notary's obligations to act honestly, thoroughly, independently, impartially, and safeguard the interests of parties involved in legal actions.

In case Number 1343/Pid.B//2018/PN.Bdg, there was a dispute between the plaintiff and the defendant regarding the price of a house sale and purchase transaction carried out in 2007. The plaintiff alleged that the defendant had provided false information in the sale and purchase deed made in before a notary. According to the plaintiff, the price stated in the sale and purchase deed did not match the actual price.

In this case, the plaintiff filed a claim for liability against the defendant and the notary who made the sale and purchase deed. Liability is a claim to seek compensation for losses suffered as a result of unlawful actions carried out by another party.

In its decision, the Bandung District Court stated that the defendant had provided false information in the sale and purchase deed, so that the defendant was deemed to have committed an unlawful act. Apart from that, the notary who made the sale and purchase deed was also considered negligent because he did not carefully check the truth of the information provided by the defendant.

As a legal consequence, the defendant is obliged to pay compensation to the plaintiff in the amount of the difference between the price stated in the sale and purchase deed and the actual price. Apart from that, the defendant was also sentenced to a criminal sentence of 1 year and 6 months in prison for committing an unlawful act. Meanwhile, the notary who made the sale and purchase deed was given administrative sanctions in the form of revocation of his membership certificate and activities as a notary. (Dyani & Akfa, 2017)^[5].

A warning is an administrative sanction given verbally or in writing to a notary who commits a minor violation. A warning is usually given as an effort to warn the notary not to repeat the same violation in the future. (Buko & Harun, 2017)^[4].

A warning is an administrative sanction given in writing and is more severe than a warning. Warnings are given to notaries who commit violations that are more serious than a warning, but can still be corrected. In this warning, the notary will be reminded not to commit the same violation in the future and will be given time to correct the mistake.

Certificate revocation is the most severe administrative sanction and is given to notaries who have committed very serious and irreparable violations. Revocation of the certificate results in the notary losing the right to carry out notarial duties and losing the license to practice as a notary. (Supramono, 2022)^[13].

Suspension of a license to practice as a notary is an administrative sanction given to notaries who commit serious violations, but can still be corrected. In freezing a practice permit, the notary will be given time to correct his mistakes and must fulfill certain conditions before his practice permit can be given again.

In the event that a notary commits a violation, the Notary Supervisory Board (BPN) will carry out an inspection and provide administrative sanctions in accordance with the level of violation committed by the notary. The purpose of administrative sanctions is to maintain the integrity and professionalism of notaries and protect the interests of the public who use notary services. (Syafarli, 2020)^[14].

A notary has a very important task in making authentic deeds containing statements or legal acts made in his presence. To carry out their duties, notaries must fulfill several obligations that must be fulfilled.

First, the notary must ensure the validity of the documents and information provided by the parties making the authentic deed. This is done to avoid errors or violations of the law that could harm other parties.

Second, notaries must apply the principle of prudence in carrying out their duties. The notary must be careful and thorough in examining documents and information provided by the parties making the authentic deed.

Third, the notary must maintain the confidentiality of documents and information provided by the parties who make the authentic deed. Notaries may not provide this information to other parties without the consent of the party concerned.

Fourth, the notary must issue a copy of the authentic deed to interested parties. A copy of the authentic deed must be taken at a reasonable cost and cannot cause loss to interested parties.

Fifth, notaries must carry out their duties with full responsibility and must not carry out actions that violate the law or professional ethics. Notaries must provide guarantees

of legal certainty and legal protection to the people who use their services.

These obligations are regulated in Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notaries, as well as other applicable laws and regulations. Notaries must fulfill all these obligations in order to carry out their duties properly and provide good legal protection to the people who use their services.

Conclusions and Suggestions

1. Conclusion

House Sale and Purchase Transaction Process Involving a Notary In decision Number: 1343/Pid.B//2018/PN.Bdg In its decision, the Bandung District Court stated that the defendant had provided false information in the sale and purchase deed, so that the defendant was deemed to have committed an unlawful act. Apart from that, the notary who made the sale and purchase deed was also considered negligent because he did not carefully check the truth of the information provided by the defendant. The defendant who was involved in the act of forging documents or house sale and purchase deeds has violated Article 263 paragraph (1) of the Criminal Code and Article 266 of the Criminal Code which regulates forgery of documents and the use of fake documents.

The Notary's responsibility for discrepancies in the price of a house sale and purchase transaction based on false information from the claimant can be based on Article 16 Paragraph 1 Letter A of Law Number 30 of 2004 concerning the Position of a Notary. In carrying out his office, the Notary is obliged to act honestly, thoroughly, independently, impartially, and safeguard the interests of parties involved in legal actions. If the notary violates this article, he may be subject to the sanctions stated in Article 85UUJN These sanctions can be in the form of a verbal warning, written warning, temporary dismissal, honorable dismissal; or dishonorable discharge.

2. Suggestion

The public needs to know their rights and obligations in house buying and selling transactions: The public needs to understand their rights and obligations in house buying and selling transactions, including the right to claim compensation if there is a discrepancy in the transaction price. Research can provide clearer information about these rights and obligations.

Law enforcers need to deepen their understanding of legal regulations related to notary liability and transaction price discrepancies. Research can provide in-depth analysis of relevant legal aspects and provide recommendations for improvements or enhancements.

Future researchers can analyze the impact of new policies or regulations related to notary accountability and transaction price discrepancies. This can help in developing better policy recommendations to protect the public interest in home buying and selling transactions.

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