

Legal Protection To Buyers Of Land In The Practice Of Buying And Selling Under The Hands Carried Out In The Presence Of The Village Head

(Case Study In Toroh District, Grobogan Regency)

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Abstract

Land purchase agreement under the hand is a land purchase agreement in Customary Law where the legal action is carried out in the form of transfer of rights with cash or non-cash payments (in part) carried out based on an agreement between the respective parties (seller and buyer) submitted by the head of Customs/Village Head. This study was conducted using empirical juridical method, a research approach in discussingthis problem bycaraanalyzingand combining legal materials (which are secondary data) with primary data obtained through research in the field. This study aims to determine what factors often causethe sale and purchase of land under the hands and also to determine how the legal protection to buyers in the practice of buying and selling land under the hands carried out in the presence of the village head, as well as what efforts should be made in providingkjusticebased on the law. This study uses the method of Field Research (Field Research) in which the authors sharpen the analysis to obtain data related to the practice of land purchase agreement under the hand in the presence of the village head in the District of Toroh, Grobogan. The results in this study indicate the relationship between buying and selling land under hand, the protection of the parties in obtaining legal certainty andimproving land administration governance.

Key wordsi:land sale and Purchase Agreement under Hand, Protection of the parties to the sale and purchase of land, land administration governance.

Introduction

Man is a social creature that has various needs of life and in it to meet these needs, it is impossible to produce alone. Humans are always in contact with each other to meet the needs of life (Basyir, 2000). One of them is the need for land.

The need for land by the social life of the community began to live individually or in groups in the form of housing, economic growth and development in an area, and all aspects of community life into land as a primary or main need in the growth of a community's life.

The development of an area along with infrastructure development being built by the government, encourages the creation of land clearing from urban areas to rural areas or rural areas to improve the standard of living of the community.

The position of the land is legally regulated and spelled out in the 1945 Constitution in Article 33 paragraph (2) which reads:

"Earth and water and Natural Resources contained therein are controlled by the state and utilized for the prosperity of the people as much as possible".

The interpretation in the article and paragraph above that the state controls all lands throughout the country to unite Indonesia and make the most of the prosperity of the people in the sense of happiness, welfare, and independence in society and the Indonesian Legal state that is independent, sovereign, just and prosperous.

The village community still applies customary law which results in a relationship between the community (subject) and the land (object) still exists and is inherent, and not only includes individual relationships between the concerned, but also manifests regulations in customary law (Soetikno, 1987).

The state of Indonesia as a state of law, regulates land and is further regulated by the law of the Republic of Indonesia number 5 of 1960 on basic agrarian regulations (hereinafter referred to as the UUPA) which was enacted on September 24, 1960. With the promulgation of the UUPA from the date of enactment and enactment, the provisions regarding land in Indonesia are guided by the UUPA in particular.

After the independence camp, the government in regulating land governance uses land law derived from customary law adapted to colonial heritage law. The state will regulate the position of land in the social life of the community, except in thearea of Grobogan regency, Central Java province, where the existence of Land Law whose existence goes hand in hand and in accordance with customary law that applies as positive law.

The existence of land has a high value for the community, namely:

- 1. Land mempunYai benefits for the owner or wearer.
- 2. Land availability is limited, so it can not meet the needs of the community.
- 3. Land has economic value, an item must be feasible to own and transferred or moved by hand (Cahyo, 1983).

Because it has a special character and economic value for people or individuals, the existence of land in the ownership of their rights follows the social interests that develop in a particular region and is followed by legal regulations that regulate it.

Ownership of land rights by people as legal subjects or legal entities can be obtained in various ways, among others, from the transfer of land rights based on sale and purchase, inheritance, grants, exchanges and other ways that exist in the social life of the people of a

region.

The acquisition of the land is carried out based on the agreement of the parties orally or in writing by making an agreement under the hand and or making a deed of agreement by a notary official or PPAT.

In the ownership and arrangement of the acquisition of land rights can be done by the parties by way of sale and purchase agreement notarial deed and sale and purchase agreement under the hand can be done outside the notary and PPAT, in addition to the sale and purchase processof preserving land rights can be done by way of grants, exchanges, auctions, inheritance, transfer or the dissolution and transfer of other rights.

The implementation of the transition of land rights in Indonesian society is strongly influenced by the Demokrasiof a territory, social and customary law that is effective in a society, so that the positive land law will follow.

However, the complexity of containing all the requirements relating to the implementation of the sale and purchase of land in the presence of the official land deed maker (PPAT), then found an innovative law and is still carried out in the practice of buying and selling land, namely by making the deed of binding sale and purchase (PJB) has set aboutbuying and selling binding sale and purchase only, which is a form of agreement which is a preliminary or preliminary agreement (Soimin, 2001).

At this time, the transfer of land rights through the mechanism of land sales and purchase transactions under the handsof the community is still not carried out by the community, such as in the working area of the Grobogan Regency government which still does not understand and is less familiar with the official land deed maker (PPAT). The transaction of buying and selling land under hand is still popular with traditional communities who alsowant education and knowledge, namely making the process of buying and selling through a short way in cash and instantly. What is meant by cash and instant is that during the process of a sale and purchase transaction, after the payment andpayment, there is also a transfer of property rights to the object of sale and purchase. Whereas for the activities of buying and selling land or buildings is different from buying and selling in general.

For the sale and purchase of immovable objects (land or buildings), an authentic deed is required as avalid legal buk ti of the sale and purchase, hereinafter known as the deed of sale and purchase (AJB) made by the official land deed maker (PPAT), but the fact is that in the practice of preserving land rights is known to use a lot of bawah tangan yang oleh Kepala Desa, this is not except in the community area of Grobogan Regency.

In the engagement or sale and Purchase Agreement has been regulated in the Civil Code (Civil Code) Article 1457 which describes the sale and purchase are:

"An agreement by which a party commits itself to deliver an item, and the other party to pay the promised price."

We can draw the conclusion that the parties both the seller and the buyer have the rights and obligations of each reciprocal.wajibannya masing-masing yang saling bertimbal balik.

In buying and selling, there are two subjects, namely the seller and the buyer, each of whom has obligations and various rights, so they are each in some ways the authorities and inothers the right parties. This relates to the reciprocal nature of the sale and purchase agreement (Harsono, 1994).

The sale and purchase agreement on land which is immovable, by making a contract of sale and purchase does not directly causeproblems with property rights, it is necessary to carry out a submission process followed by registration of rights to the agency or Land Office.

Law Number 5 of 1960 on agrarian Basic Law (UUPA) applies as a positive law of National Land, has regulated the process of handing over land rights from sale and purchase has been regulated in Article 26, namely:

- Buying and selling, exchanging, giving, giving by Will, giving according to custom and other acts intended totransfer property rights and supervision are regulated by government regulations.
- (2) Every sale and purchase, exchange, gift, gift by Will and other acts intended to directly or indirectly transfer property rights toa foreign person, to a citizen who in addition to his Indonesian citizenship has foreign citizenship or to a legal entity, except as stipulated by the government intent in Article 21 paragraph (2), is null and void because the law and the land fall to the state, provided that the rights of the other party who bears it remain in force and all payments that have been received by the owner cannot be requested back.

The right to land can be regulated according to customary law and is notgiven guarantees and legal certainty over the right, because it is not registered in the general register with a firm right to land, but only given proof of tax payment and is not proof of rights (Cahyo, 1983).

The issue of national land law cannot be separated from the existence of Customary Law and land law of colonial heritage, which makes the problems in land law more complex, based on the spirit of nationalism, the Government of the Republic of Indonesia issued Law Number

5 of 1960 regarding theagrarian Basic Law (UUPA) effective since it was established on September 24, 1960 which is very important as the development of Agrarian Law (National Land Law) in general and agrarian law reform in Indonesiain particular.

Implementing regulation of Law No. 5 of 1960 on agrarian Basic Law (UUPA), the government issued government regulation (PP) No. 10 of 1961 which was subsequently replaced by government regulation (PP) No. 24of 1997 on Land Registration, dated July 8, 1997 effectively applies inland registration as expected in Article 19 of the basic agrarian law (UUPA).

InLaw No. 5 of 1960Article 19 paragraph (1) to ensure legal certainty oleh government held land registration throughout the territory of the Republic of Indonesia based on the provisions set by government regulation.

The purpose of land registration is to ensure the legal certainty of land rights. Legal certainty tersebut include:

- 1. Certainty about the person / legal entity who is the right holder;
- 2. Certainty about the location, boundaries and extent of land plots.

In connection with the provision of legal certainty regarding land rights, both regarding the subject and object, the government requires an announcement regarding land rights which includes:

- Announcement of the subject who is the right holder is known as the principle of publicity with the aim that the public can know about the subject and object of a plot of land. The implementation of the principle of publicity is to hold the registration of rights;
- Determination of the location, boundaries, and area of land plots owned by someone or something the right to land, known as the principle of specificity and its implementation is to hold a Cadastre (Soerodjo, 2002).

With Government Regulation No. 24 of 1997, whenever there is a change in ownership of land rights and changes in the status of land rights must be registered and made a deed is the land deed officer (PPAT) and the implementation of land registration is carried out by the head of the Land Office.

In Indonesia, the preservation of land rights is based on Government Regulation No. 10 of 1961on Land Registration (PP No.10 of 1961) as amended by Government Regulation No. 24 of 1997 on Land Registration (PPNo. 24 of 1997). In Article 37 paragraph (1) PP No. 24 of

1997 mentioned that, the transfer of land and property rights to the unit flats through sale and purchase, exchange, grants, income in the company and other legal acts transfer of rights, except the transfer of rights through auction can only be registered if evidenced by a deed made by the PPAT YanG authorized under the provisions of the legislationthis is an invitation (Trisnavati, 2020).

With the implementation of land registration, a person will obtain or obtain proof of land ownership that we commonly call land certificates. With the issuance of the land certificate, one can avoid the possibility of disputes regarding ownership of land, especially with third parties and there is a guarantee of legal certainty for the buyer of a land plot.

In the pre-ktik preservation of land rights in the working area in Toroh District, Grobogan regency, Central Java province, there are many transfers of rights to the sale and purchase of land under the hands that have not been certified, namely land derived from the basis of Village C or sagent, has never been registered at the Land Office.

The sale and purchase agreement on land based on oral transactions is imagined by the village head with proof of the buyer handing over the agreed amount of money and the landowner handing over the land. Oraltestimony based on mutual trust between the parties, usually from the delivery of the purchase money for the land, village officials based on land data and measurement results on the land being transacted will be made an affidavit signed by the parties, witnesses, and the village head with a stamp , and then the affidavit stored by the village government as a land Archive.

This is because, to anticipate if the letter is lost, the village head or village head does not have the archive and so that the proof letter cannot be forged by the seller or because the buyer to avoid if there is a request from the seller and buyer. But if the seller and buyer want to have a letter of sale bell land, then just get a photo of the coffee only (Susanti, 2008).

Sale and purchase agreements on land are mostly carried out under hand with the object of sale and purchase is the former Land of Indonesian rights to land, better known as customary land orland of former customary property rights, which for the sake of simplifying the registration method, the following proof of rights can be used as a basis for affirmation of rights Minister of Home Affairs No. Sk.26/DDA / 1970 on confirmation of conversion of registration file of Indonesian rights to land).

The origin of the land or land data can be obtained from the Village Book C, which is owned by each village government in the form of a book with a list containing detailed data on the previous form of land tenure in the village. In book C of the village will be seen a record of the origin of ownership or ownership of land until now, there are some rural communities that

still apply book C village as evidence of the right toownership of land and as material evidence of a citizen in the application for a certificate of community land he owned .

Based on the origin of the land from book C of the village owned by the village government Krangganharjo, Toroh District, Grobogan, Central Java province makes the basic object of sale and purchase under hand by the community in general carried out by the parties in the presence of the village head.

From the basis of buying and selling under the hand in front of the village head, the above is an effort toapply huku m in general, so that it will have an impact on the applicable land law, which is then what efforts must be made in providing justice based on law.

The development of land law in Indonesia cannot be separated from the previous land law, it is based on the existing rules in Indigenous communities and after the Dutch colonial occupation and the Japanese occupation brought a complex impact on the National Land system.

"In the days of the Dutch East Indies, the Dutch East Indies government tried to convert lands that were subject to customary law or customary rights lands into lands that they named Agrarisch eigendomsecht (a right similar to Eigendom rights according to BW) with KB 11 April 1985 No. 22 and then corrected with S.1931 no. 168".

In the life of society in general, land activities are closely related to the socio-economic delivery of a region. The growth and development of a region is followed by the need for agriculture, so in practice it is often in line with the law.

"There is still a rampant case of land rescue, one of which is caused by land administration that is still chaotic. Meanwhile, public awarenessof land administration is still low due to ignorance of the law and lack of information about the procedures for obtaining evidence of ownership of land rights or certificates. Unfortunately, the bureaucracy of Service is still long and convoluted in the end berpeluang open the practice of illegal levies from one table to another. As a result, people are increasingly lazy to take care of land certificates because they are regrettably expensive and complicated. Even though the existence of this certificate is important as a guarantee of land ownershipon a permanent basis" (Ramdan,2018).

With the development of the economy and national-scale industries located in Grobogan Regency, it will bring a positive influence on the economy and welfare for the community, it also has an impact on the provision of business opportunities for the industry.

Provision of business land for industry and often dealing with customary land law, this

is reflected in the Daily Life Of The People of Grobogan Regency still use a lot of buying and selling transactions on land rights made between the parties either the seller and the buyer with under hand or directly in front of the village head in the area of payment, without a deed of sale made by the land deed Office (PPAT).

Based on the foregoing, the author is interested in researching in the title of the thesis research "legal protection to land buyers in the practice of buying and selling under the hands carried out in the presence of the Village Head (Case Study in thetoroh sub-district, Grobogan Regency)".

METODE RESEARCH METHODS

This research uses empirical juridical method, which is to study and examine the mutual relationship between law and other social institutions (Hadi, 1993).Juridical approach, the law is seen as a norm or das sollen, because in revealing the problems under study using legal materials (both written law and unwritten law or both primary legal materials and legal materials sekunder). Empirical approach (law asa socio-cultural reality or das sein), because in this study used primary data obtained from the field. So the empirical or Non-doctrinal juridical approach in this study is to analyze permerrors made by combining legal materials (which are secondary data) with primary data obtained in the field, namely about the role of village heads in Toroh District, Grobogan Regency in the process of buying and sellingunder the hands of land rights in front of the head The city is reviewing the rules.

For further research using the method of field research (field research) to obtain data on how many transactions of sale and purchase of land rights made under the hand in the presence of the village head in the district of Toroh, Grobogan Regency and the steps taken by the Land Office of Grobogan Regency in overcoming it and its obstacles and protection law to the purchaser.

RESEARCH RESULTS AND DISCUSSION

Legal protection to land buyers in the practice of buying and selling land under the hands of the Village Head(Case Study in Toroh District, Grobogan Regency.

A. Underground land purchase agreementsare often carried out by villagers in Toroh Sub-District, Grobogan Regency.

Grobogan Regency has an area of approximately 1975.86 km2, stretching from West to east along + 83 km and from North to South + 37 km.En Grobogan Regency, which has its capital in Purwodadi, is the 2nd largest Regency in Central Java province. While the administration of Grobogan Regency consists of 19 districts, 273 villages and 7 villages. One of them is krangganharjo village kecamatan Toroh.

Toroh sub-district, Grobogan Regency has 16 Village governments consisting of:

- 1). Dimoro Village.
- 2). Genengadal Village.
- 1) Sindurejo Village.
- 2) Bandungharjo Village.
- 3) Genengsari Village.
- 4) Kenteng Village.
- 5) The Village Was Destroyed.
- 6) Desa Tunggak.
- 7) Boloh Village.
- 8) Plosoharjo Village.
- 9) Tambirejo Village.
- 10) DesaDepok.
- 11) Krangganharjo Village.
- 12) Sugihan Village.
- 13) Pilangpayung Village.
- 14) Katong Village.

Toroh district with an area of 126.72 Km2, demographically is a district located between the borders:

- a. The North is bordered by Purwodadi District.
- b. The West is bordered by Penawangan District.
- c. It is bordered to the South by Geyer District.
- d. The East is bordered by Pulokulon District.

The relatively large area owned by toroh Sub-District is the main capital for the development of regional potential, so it is necessary to regulate the administration and land data in each village area.

Existing land arrangements in the community are still using data owned by the village, sothere needs to be synergy between the village government and the vertical (Kecamatan/Kabupaten) and the Land Office. Many land law arrangements still use customary law, as is the case in Krangganharjo Village, Toroh District, Grobogan Regency.

The community in Krangganharjo Village, Toroh sub-district includes people who still use customary law rules that apply in their social and socio-economic life. This can be seen from the way of life of the people who still practicebuying and selling land by making agreements under hand. The sale and purchase agreement under this hand is carried out both on land plots that have not been certified and those that already have rights to land in the form of certificates.

The purpose of the sale and purchase agreement under the hands of land is a land sale and purchase agreement in Customary Law where the legal action is carried out in the form of transfer of rights by cash or partial payment made by agreement of the respective parties (seller and buyer) represented by the head of Adat/ Village Head.

According to Siswoto as a land buyer who lives in Krangganharjo Village, RT: 06, RW:02, Toroh District, Grobogan regency said that buying and selling under the hand in front of thekrangganharjo village is because the buying and selling process is fast, the cost is affordable and the seller receives the payment in cash, rather than using a deed of sale with a notary/PPTA, many requirements must be met, the process is long and the cost is high, so that the repayment of the sale and purchase is delayed (Siswoto, 2024).

The same was also conveyed by Supoyo as a seller who lives in Krangganharjo Village, RT: 08, RW: 002, Toroh District, Grobogan Regency who explainedthat a buying and selling under the hands of the land in front of the village head is very helpful for villagers in the process of selling land because the process is simple, fast and relatively cheap (Supt, 2024).

Jasminto as the head of Krangganharjo Village, Toroh District, Head of Grobogan regency, said that the people in Krangganharjo village still use the practice of buying and selling land using a sale and purchase agreement under hand. This is because the cost is not too expensive, fast and the process is very easy, which is enough to be included by the seller and the buyer in front of the customary Head/ Village Head and witnesses, then the process of buying and selling land that occurs is legitimate (Astono, 2021).

On the other hand, Krangganharjo Village, which has a fairly large agricultural land, on land that has been certified, especially the agricultural class, because it is in conflict with agricultural land regulations, it cannot be broken, so the community makes a sale and purchase agreement under hand.

Chart 1. Data from the Government of Krangganharjo Village, Toroh District, Grobogan Regency under the purchase and sale agreement for land plots that have not been certified in Krangganharjo Village, Toroh District, Grobogan Regency, for the period 2021 to 2023 are as follows;

Years	Number Of Transactions
2021	10
2022	7
2023	5

The data source is processed from the Government of Krangganharjo Village, Toroh District, Grobogan Regency.

The table above is the number of underhand sale and purchase agreement transactions on land plots that have not been certified in Krangganharjo Village, Toroh District, Grobogan Regency, underhand sale and purchase agreement working time range 2021 there are: 10 transactions. For the 2022 period there are: 7 transactions and for the 2023 period there are: 5 transactions.

Chart 2. Government Data of Krangganharjo Village, Toroh District, Grobogan Regency sale and purchase agreement under the hands of a certified land plot in Krangganharjo Village, Toroh District, Grobogan Regency, working period in 2021 s/d 2023, namely;

Year	Number Of Transactions
2021	4
2022	8
2023	10

The data source is processed from the Government of Krangganharjo Village, Toroh District, Grobogan Regency.

The table above is the number of sales and purchase agreement transactions under the hands of certified land plots in Krangganharjo Village, Toroh District, Grobogan Regency, the sales and purchase agreement span of the 2021 working year there are: 4 transactions. For the period of 2022there are: 8 transactions and for the period of 2023 there are: 10 transactions.

As the agreement of sale and purchase agreement under the hands of the land carried out in front of the village head is also widely done in other villages, as well as in villages that are still in the area of Toroh District, Grobogan Regency.

According to Sarah asthe Secretary of tambirejo Village, Toroh District, Grobogan Regency, said that the transition of land rights that occurs in the Tambirejo Village community, uses agreements under hand both the transition of land rights from sale and purchase and the preservation of land rights based on inheritance (Sarah, 2023).

Most of them do not want to register directly because the cost is too high and the completion process takes a long time. For plots of land acquired by way of warisan, most of them are reluctant to manage and ask for signatures from the heirs, because many other heirs are outside the city and some are even outside Java and have settled outside Java.

Chart 3. Data from the Government of Tambirejo village, Toroh District, Grobogan Regency the sale and purchase agreement under the middle of the land plot that has not been certified in Tambirejo Village, Toroh District, Grobogan Regency, working period in 2021 s/d 2023 are:

Year	Number Of Transactions
2021	7
2022	10
2023	10

The data source is processed from the Government of Tambirejo Village, Toroh District, Grobogan Regency

The table above is the number of sales and purchase agreement transactions under the hand on land plots that have not been certified in Tambirejo Village, Toroh District, Grobogan Regency, Working Time Distance sales and purchase agreement in 2021 there are: 7 transactions. For the period of 2022 there are: 10 transactions and for the period of 2023 there are: 10 transactions.

The sale and purchase agreement under the hand is also carried out by the community in Pilangpayung Village, Toroh District, Grobogan Regency, Pilangpayung Village area which has a fairly large agricultural land, so many people who make transactions in the agricultural area. However, their buyers do not register at Kantor land, because their buyers are constrained by Absente regulations, where the domicile of the land buyer is a person who is outside the Toroh district that is not directly adjacent to the Toroh District. In addition, the community in carrying out thetransaction of buying and selling cederung land does not want to be complicated by the conditions that must be attached if they have to buy and sell by making a deed and registering it at the Land Office.

Chart 4. Data from the Government of Pilangpayung Village, Toroh District, KabupAten Grobogan the sale and purchase agreement under the middle of the land plot in Pilangpayung Village, Toroh District, Grobogan Regency, working period in 2021 s/d 2023 are:

Years	Number Of Transactions
2021	5
2022	10
2023	5

The data source is processed from the Government of Pilangpayung Village, Toroh District, Grobogan Regency

The table above is the number of sales and purchase agreement transactions under hand on land plots in Pilangpayung Village, Toroh District, Grobogan Regency, the 2021 working time distance sale and purchase agreement containsat: 5 transactions, for the 2022 period there are: 10 transactions and for the 2023 period there are: 5 transactions. The Under-hand sale and purchase agreement conducted in the presence of the village head by the people of Krangganharjo Village, Tambirejo Village andPilangpayu ng village in Toroh District, Grobogan Regency mentioned above for its weak legal force if used as evidence in transmission such as land ownership checks and under-hand sale and purchase evidence is often irregularly archived in the village office, this is due to the frequent change of village heads and because the village office does not have an archive room.

The factors that affect the sale and purchase agreement under hand in the presence of the village head are:

- 1. The cost of making a deed of sale is relatively expensive.
- 2. The process is long and the terms are too long.
- 3. For the preservation of land rights on agricultural land, absenteeism is often encountered.
- 4. On agricultural land also should not be broken so that it can not be transferred to PEMbuy that requires some land.
- 5. There is still bargaining over the amount of BPHTB so many people avoid making the deed of sale and purchase.
- 6. Not all PPAT, take honor 1% of the transaction value.

The sale and purchase agreement under the handof the village head as an initial foothold in ownership of the land, then the process of filing the right to the land needs to be continued by making a certificate through the right to buy and sell certificate made by a temporary PPAT or notary PPAT.

The purpose offish ownership is a valid and strong proof of ownership of a land plot is a certificate. The requirements for making a certificate are first made a deed made by PPAT both for the deed of sale and deed of grant, deed of Division of Hak together.

At the time the land deed officer (PPAT) signed the deed of sale and purchase of land, the seller and the buyer must make tax payments, and the tax must be loaded before the deed is ratified by PPAT.Many residents are reluctant to doso because of the high cost of making the deed and transfer of land tax.Therefore, many plots of land in Grobogan Regency in general have not been certified.

To address the situation mentioned above, the government cooperates with related stakeholders in the land sector from the village government level, elements or community leaders, academics, PPAT notaries and Grobogan Regency Land Office in

increasing public awareness in the management of ownership of landrights in accordance with land law procedures, namely promoting socialization counseling programs about land ownership, land rights, and land law in rural communities.

According to Suliso Dwi Prasetyo.SH, as the head of Rights determination and registration of the Grobogan Regency Land Office, since the period of work in 2017 has made a breakthrough to carry out complete systematic land registration activities or often called PTSL. PTSL is beneficial for people who do not have a certificate to easily be able to take care of the certificate of their land plots. In addition to the low cost, the requirements are also quite easy and facilitate the process of land administration (Prasetyo, 2021).

The requirements for making certificates using the PTSL procedure are very easy, namely:

- 1. Fc. Identity card (KTP).
- 2. Fc. Family card (KK).
- 3. Notice of tax payable (SPPT) building land tax (PBB).
- 4. Close to the village C.

Applicants for PTSL certificate submission are required to install boundary signs in the field by installing stakes.

Chart 5. Certificate Data is sued based on routine application submission to the Grobogan Regency Land Office for the period 2021 to 2023, namely;

	Number of certificates i	ssued
Year	routine Year	
2021	1053	
2022	963	
2023	659	

Data source processed from Grobogan Regency Land OfficeGrobogan

The table above is the number of certificate publications from the Grobogan Regency Land Office based on routine submissions, the 2021 working year range is: 1053 certificates. For the period of 2022 there are: 963 deed certificates and for the period of 2023 there are: 659 certificates.

	Number of certificates
	issued
Year	PTSL
in	48,847
PTSL	
2021	
2022	45,602
2023	26,075

Chart 6. Data certificates issued based on the application for PTSL to the Grobogan Regency Land Office for the period 2021 to 2023 are;

Data source processed from Grobogan Regency Land Office

The table above is the number of certificate publications from the Grobogan Regency Land Office based on the submission of the PTSL application, the 2021 working year range is: 48,847 certificates. For the period of 2022 there are: 45,602 certificate of deed and periode of 2023 there are: 26,075 certificate.

With so many certified plots of land, it will minimize spending on land plots. If there is a purchase of land, the state in this case the National Land Agency will be present and protect the data rights of the certificate owner (buyer). It is targeted that by 2025 all land plots in Grobogan Regency have been certified.

B. Legal protection to buyers in the practice of buying and selling land under hand in the presence of the village head.

The sale and purchase agreement for land in the village community is due to the needs of people who want a fast, efficient and cheap process and is not complicated, making the authority of the village head a central party in the land governance in the lowest government.

To be able to carry out its functions as head of Government, The Village Head carries out duties under the coordination line of work with the Sub-District Head as the leader above, including in land-related services.

The sale and purchase agreement under the hand carried out by the parties, both buyers and sellers in front of the village head, is still being carried out in the Toroh Sub-District Community, Grobogan Regency, witnessed by witnesses from the village apparatus.

The above agreement bringslegal consequences for the parties who have committed themselves in the sale and purchase of land, furthermore, because there has been a preservation of rights to the land, the legal position of the buyer must be legally protected.

Legal protection carriedout by the Government of Krangganharjo Village, Toroh District, Grobogan Regency by archiving the sale and purchase agreement transactions under the hand on the land in the village book, so that if later the parties will preserve their land rights, they can provide information in support of their land.

In practice the sale and purchase agreement under the hand of the land that has been made by the parties, will be a follow-up agreement in the form of making a deed of sale and purchase at the land deed officer (PPAT) as a step to obtain the legality of land rights in the form of certificates and to obtain legal certainty for the buyer on the purchase of land.

The parties who have authority in the practice of sale and purchase agreements on land meliputi:

 the practice of buying and selling by making a deed of sale at the official land deed maker (PPAT) while.

The Office of land deed maker (PPAT) is temporarily held by the Sub-District Head. PPAT was temporarily inaugurated by the head of the Land Office based on the decreeof the la Kepa Regional Office of the National Land Agency of Central Java province. According to PPAT while in Toroh district that the level of public awareness to make a deed of sale and purchase was still low, in 3 years PPAT while Toroh district only made 36 deeds (Haryanto, 2024).

Most people are reluctant to make a deed of sale and purchase is the enactment of the standard Bphtb tax, impressed there is still bargaining. Indeed, in the regulation on BPHTB, 5% of the transaction price has been set, but when tax validation to Bppkad Grobogan Regency, there is always a difference. In BPPKAD always higher than the transaction price. As for the income tax, for its validation must be to the primary tax in Blora Regency which takes 2 hours drive from Toroh District. For PPAT financing while not fixing deed making services, sincerity of the seller / buyer.

Chart 7. Based on PPAT data while the Toroh Sub-District Head, Grobogan Regency, the sale and Purchase Agreement for land plots in Toroh District, Grobogan Regency, for the period 2021 to 2023, namely;

Years	total acts made
2021	10
2022	12
2023	14

Data sources are processed from PPAT while the Sub-District Head Toroh, Grobogan

The table above is the number of sales and purchase agreement transactions for land plots in Toroh District, Grobogan Regency, through PPAT while the Camat working year 2021 time range is: 10 transactions, for the 2022 period there are: 12 transactions and for the 2023 period there are: 14 transactions. 2) the practice of buying and selling with membuat deed of sale at the official land deed maker (PPAT) notary.

The land deed making officer (PPAT) who is also a notary of his position was inaugurated by the head of the Land Office based on the decree of the head of the Regional Office of the National Land Agency Provinsi Central Java. According to PPAT Notary in Toroh District, Imron Chumaidi notary whose office address is in the working area of Toroh District and was inaugurated in 2008. That the level of public awareness to make the deed of sale and purchase was still low, in the last 3 (three) years, PPAT notary only made 133 deed of sale and purchase of land (Chumaidi. 2024).

Most people in Toroh Sub-District, Grobogan Regency are still reluctant to make a sale agreement on their land by using asale and Purchase Act, this is related to the tax borne and paid by the buyer in the form of a standard land and building Rights Acquisition duty tax (Bphtb), whose payment seems to be a bargain.

Indeed, in the regulation on BPHTB has been set at: 5% (five percent) of the price or value of the sale and purchase transaction, but when tax validation to the Office of the regional financial and Asset Management Agency (BPKAD) Grobogan always experience differences. In BPPKAD always higher than the priceof a transaction.

As for the Income Tax (PPh) for the sale of land borne by the seller of 2.5% (two and a half percent) of the gross value of the transfer of land rights, for its validation must be to the primary Tax Office in Blora yang Regency takes about 2 hours drive from Toroh District.

The parties making the land deed, notary PPAT take deed-making services based on the extent and location of the object of sale and purchase ranged from : Rp. 3.000.000, - (three million rupiah) per bidang land.

Chart 8. Based on data from the PPAT Notary Office Imron Chumaidi notary deed of sale and purchase of land plots in Toroh District, Grobogan Regency, for the period 2021 to 2023, namely;

Year	total acts created
2021	11
2022	45
2023	77

The source of data is processed from the Office of PPAT notary Imron Chumaidi, SH, Mkn notary Grobogan

The table above is the number of Deeds for sale and purchase of land plots in Toroh District, Grobogan Regency, through the PPAT Notary Office Imron Chumaidi, SH, Mkn Notary, the span of the 2021 working year there are: 11 deeds, for the period of 2022 there are: 45 deeds and the period of 2023 there are : 77 deeds.

The sale and purchase agreement under the hand made by the parties in front of

the village head witnessed by the village officials of Krangganharjo, Toroh District, Grobogan Regency, is basically very weak in terms of legal protection, the buyer is very disadvantaged in the event of land freezing in the future. The buyer does not have the assurance of hukum.

The purpose of government registration of land regulated in Government Regulation No. 24 of 1997 article 3 is

- a. to provide legal certainty and protection to the right holder of a land plot, apartment unit and other registered rights in order to easily prove himself as the holder of the rights in question;
- to provide information to interested parties including the government in order to easily obtain the necessary data inconducting legal acts regarding land plots and units of flats that have been registered;
- c. for the orderly implementation of land administration.

That the practice of buying and selling land under hand in the presence of the village head is legitimate. Menurut in the Civil Code Article 1320 that the terms of sale and purchase are :

- 1. The ties that bind them;
- 2. The ability to make a commitment;
- 3. A specific topic;
- 4. because it's not forbidden.

In addition, Article 1458 says that "the sale and purchase is considered to have been made between the seller and the buyer, as soon as the persons have reached an agreement on a certain good along with its price, even though the good has not been handed over and the price has not been paid." agreement, oversight or the presence of Mr.saan in approving (article 1321 of the Civil Code).

Although legitimate buying and selling under the hand, but according to the agrarian Basic Law No. 5 of 1960, the preservation of land rights must be registered with the Land Office by making a deed of sale and purchase madeby the land deed officer (PPAT).

According to Article 2 of Government Regulation No. 24 of 1997, Land Registration is carried out based on:

1. Simple Principle.

The purpose is that the basic provisions and procedures can be easily understood by interested parties.

2. Asa Is Safe.

Intended to show the registration of land needs to be held carefully and meticulously so as to provide legal certainty.

- Principle is achievable.
 Intended to be affordable by the parties basedon the needs and capabilities of the weak economic groups.
- 4. The Ultimate Principle.

Means qualified completeness in its implementation and continuity in the preservation of data that shows the latest conditions that can be obtained by the community.

In the regulation topala National Land Agency of the Republic of Indonesia No. 1 of 2010 on service standards and land arrangements set about the terms of land registration, namely :

- 1. First time land registry service.
 - A completed application form and signed application or power of attorney on the material is sufficient.
 - 2) Power of attorney when authorized.
 - 3) Photocopy of identity (KTP, KK) of the applicant and power of attorney if authorized, which is in accordance with the original by the counter Officer 4. Evidence of the owner of the land / alas hak milik adat / former customary property.
 - 4) A copy of the current year'S UN SPPT that has been matched to the original by the counter officer and submitted proof of SSB (BPHTB).
 - 5) Attach evidence of SSP / Income Tax in accordance with the provisions.
 - 6) Statement of land is not demanding.
 - 7) Statement of physically controlled land.
- 2. Transfer of land rights and apartment units.
 - A completed application form and signed application or power of attorney on the material is sufficient.
 - 2) Power of attorney when authorized.

- 3) Photocopy of the applicant's identity (KTP, KK) and power of attorney ifauthorized, which has been matched with the original by the counter officer.
- A copy of the deed of establishment and endorsement of the legal entity that has been matched with the original by the counter officer, for legal entities.
- 5) Original certificate.
- 6) Act of buying and selling from PPAT.
- 7) Fotocopy KTP dan para pihak penjual-pembeli dan/atau kuasanya.
- 8) Permission for transfer of Rights if the certificate / decision includes a sign stating that the rights may only be transferred if permission has been obtained from the authorized agency.
- 9) Copy of SPPT PBB current year which has been matched with the original by the counter officer, submit proof of SSB (BPHTB) and proof of payment of income (at the time of registration of rights).
- 10) Statement of land is not demanding.
- 11) Statement of physically controlled land
- 3. Transfer Of Rights By Inheritance
 - A completed application form and signed application or power of attorney on the material is sufficient.
 - 2) Power of attorney when authorized.
 - 3) Photocopy of the identity of the applicant / heirs (KTP, KK) and power of attorney if authorized, which has been matched with the original by the counter officer.
 - 4) Original certificate.
 - 5) Inheritance according to the rules.
 - 6) Notarial Deed Of Will.
 - A copy of the current year'S UN SPPT that has been matched to the original by the counter officer.
 - 8) Submission of proof of SSB (BPHTB), proof of SSP/PPH for land acquisition of more than 60 million Rupiah proof of payment of income (at the time of registration of rights).
 - 9) Statement of land is not demanding.
 - 10) Statement of physically controlled land.

- 4. Transfer of rights due to grants
 - a) The application form that has been completed and signedangani application or power of attorney over the material is sufficient.
 - b. Power of attorney when authorized.

C. Photocopy of the identity of the applicant / holder and beneficiary (KTP, KK) and power of attorney if authorized, which has been matched with the original by the counter officer, namely:

- 1) Original certificate.
- 2) Deed of gift from PPAT.
- 5. Permission for transfer of Rights if the certificate / decision includes a sign stating that the rights may only be transferred if permission has been obtained from the authorized agency.
 - Copy of SPPT PBB tahun walk that has been matched with the original by the counter officer.
 - Submission of SSB evidence (BPHTB) and SSP/PPH evidence for land acquisition of more than 60 million Rupiah.
 - 3) Statement of land is not demanding.
 - 4) Statement of physically controlled land.
- 6. Separation and PEfragmentation of land plots
 - a. A completed application form and signed application or power of attorney on the material is sufficient.
 - b. Power of attorney when authorized.
 - c. Photocopy of the applicant's identity (KTP, KK) and power of attorney if authorized, which has been matched with the ASline by the counter officer.
 - d. Original certificate.
 - e. Land use change permit, if there is a change in land use.
 - f. Attach evidence of SSP / Income Tax in accordance with the provisions.
 - g. Tread of the plot from the Land Office.
 - h. Statement of land is not demanding.
 - i. Statement of physically controlled land.
 - j. Reasons for breaking

The cost of land registration activities is regulated in government regulation of the Republic of Indonesia number 128 of 2015 concerning the types and rates of non-tax state revenues applicable to the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency.For transportationand accommodationas well as the provisions set out in Article 21 paragraph 2 and shall be the obligation of the applicant.

Deed made by PPAT, the buyer as a taxpayer must first pay the duty of acquisition of land rights. It is regulated inGovernment Regulation No. 28 of 2009 article 86 paragraph 2 that the taxpayer of the acquisition of land and building rights is an individual or entity that acquires land and/or building rights. The duty rate for the acquisition of land and building rights is set at a maximum of 5% (five percent) of the agreed transaction value.

The sale and purchase agreement is carried out according to the law, and the buyer is in good faith, so the buyer must be protected by law. The Supreme Court's position is set forth in Decision No. 1267 K/Pdt / 2012, which is reported on the official website of the Supreme Court, confirms one of the principles in the sale and purchase agreement : a buyer in good faith must always be protected. Furthermore, a sale and purchase agreement entered into by a buyer in good faith with a seller Hcurrent is considered valid. If anyone is harmed as a result of the transaction, then the rights of the buyer in good faith should be protected by law (MYS, the buyer in good faith should be protected, Hukumonline.com, October 21, 2013).

Based on the consideration of the SupremeCourt above, upon the basic conditions in the sale and purchase agreement under hand made before the village head fulfilled according to applicable law, buyers in good faith are legally protected.

Sale and purchase of land under the hand is a sale and purchase agreement between the seller and the buyer made on their respective agreements without involving the land deed officer (PPAT).Generally, this transaction occurs before the head of the village or sub-district head if based on customary law.This is based on the jurisprudence of the Supreme Court on December 13, 1958 No.4/K/RUP/1958. In the decision of the Aung Court on June 12, 1975 No. 952/K/SIP / 1975, in its legal consideration, it is stated that buying and selling according to customary law is valid if it is carried out in cashand known by the village head (Budhiman, 2021).

So it is necessary to take steps to improve its legal status by making a deed of sale made by a temporary PPAT or PPAT notary and continued to be registered with theLand Office to issue a certificate of title to the land.

There are several things that are needed in improving the implementation of land registration, among others:

- a) Affirm the community's participation in land registration activities.
- b) The existence of sanctionsapplies to those who neglect the obligations of land registration, which can be associated with the systematic implementation of land registration.
- c) Opening up more facilities in the implementation of land registration reduces the principle of enforcing legal certainty and thecertainty of land rights, among others, in the form of for people who until the enactment of this government regulation have not registered their land rights, all land is still under their control based on local customary law does not need to passthe procedure rights (Soedjono, etc., 2008).

In the process of buying and selling land, there are 2 (two) terms, namely:

1. PPJB.

PPJB is a binding sale and Purchase Agreement.PPJB is an initial bond between the seller and the buyerthat is under the hand or non-authentic deed.Nonauthentic deed means a deed made only by the parties or prospective sellers and buyers, but does not involve a notary/PPAT.Because it is not authentic, it causes PPJB not mengikatkan land as the object of the agreement. And of course, it does not lead to the transfer of ownership of land from the seller to the buyer. Generally PPJB regulates how the seller will sell the land to the buyer. However, this cannot be donebecause there are certain reasons, for example, the land is still under bank guarantee or other conditions are still needed to be handed over.

2. AJB.

AJB stands for deed of sale and purchase, AJB is an authentic deed made by a notary/PPAT and is syarat in buying and selling land.By making AJB by Notary / PPAT, the land as the object of sale and purchase can be transferred or behind the name of the seller to the buyer.In PPJB usually set about certain

conditions that must be met by the pirights to AJB can be done. Thus, PPJB is an initial bond that is under the hand to do authentic AJB.

In a land sale and purchase transaction, prospective sellers and buyers are not required to make PPJB.Different sama with PPJB.The main difference between AJB and PPJB is in its original nature (Putri, 2020).

Sale and purchase agreement under the hand made in front of the village head will be able to suppress the practice if there is a Service System 1 roof run by Operator maximum Land Services that prioritize fast service, precise and low cost by actively involving and coordinating relevant stakeholders, from the village government, Sub-District, temporary PPAT and PPAT notary, BPKAD,Jak Pratama Pa office so that a prime land service system is realized.

With the implementation of regular land administration in addition to preventing wars in the land sector is also to facilitate if the central and local governments require land in development.

Conclusion

From the study and analysis of legal protection to land buyers in the practice of buying and selling land under the hands of the Village Head (Case Study in Toroh District, Grobogan Regency) by the author it can be concluded that:

- 1. That the BelI sale agreement under the hand before the village head in the village of Toroh Sub-District, Grobogan Regency is still being carried out which is influenced by the relatively high process costs, long settlement times, high BPHTB and PPh taxes, absenteeism regulations on agricultural land and the inadmissibility of breaking certificates on agricultural land.
- 2. Legal protection to the buyer in the sale and purchase agreement under the hand is done to the village head if the legal conditions are met, and the parties have goodfaith in the sale and purchase, then the rights of the buyer in good faith must be protected by law. Legal protection under the hand that is done in the presence of the village head in the event of a shooting, the buyer has not been protected by the state and the legal protection of the village has not been maximized. The village head is only a witness that there has been a transition transaction, sometimes the

archive of the purchase and sale letter under hand is not archived in the village so that if the Village Head has died the evidence will be lost but if the transfer of land rights has been registered with the Land Office, then if later there is will be protected because the Land Office will do the defense and testimony in forgiveness.

Advice

From the exposure of the Author above can be suggested as follows:

- That the Grobogan Regency government immediately made a standard on determining the amount of land and building Rights Acquisition duty (Bphtb) and the Pratama Tax Office immediately opened kantor tax service in Grobogan Regency.
- 2. Improve the socialization carried out by The Village Head, Land Office, land deed officer about the requirements and costs incurred to register all forms of land rights transfer and the Grobogan Regency Land Office to encourage a larger quota of complete system registration (PTSL) participants so that by 2025 all land plots in Grobogan Regency will be certified.
- 3.

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