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Analyzing Potential Misuse of Notarial and PPAT Deeds for Covert Gratification

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ABSTRACT

This study aims to examine the potential misuse of notarial and Land Deed Official (PPAT) deeds as formal legal instruments that may operate as concealed channels for illicit gratuities, while also proposing preventive measures to mitigate associated risks. The research employs a normative-empirical approach by integrating statutory analysis with a conceptual framework, focusing on the Law on Notary Office, anti-corruption regulations, and patterns of disguised gratification practices involving authentic deeds. The findings demonstrate that covert gratuities can be facilitated through various notarial documents, particularly sale and purchase agreements, loan contracts, and grant deeds, which may be deliberately structured to obscure unlawful benefits. The study concludes that preventing such misuse requires strengthening professional diligence and regulatory compliance. First, notaries and PPAT officials must rigorously verify the factual accuracy of information provided by the parties and ensure its proper legal formulation, guided by principles of transparency, prudence, and accountability. Second, the consistent implementation of customer due diligence and accurate identification procedures is essential to minimize abuse. These measures are crucial for enhancing legal certainty and maintaining public trust in notarial institutions.

INTRODUCTION

Corruption is widely recognized as an extraordinary crime due to its complex nature and its far-reaching consequences across multiple sectors of society. Unlike ordinary criminal acts that may involve individual wrongdoing, corruption frequently occurs through coordinated actions among various actors and networks. Its destructive effects extend beyond financial losses, often resulting in violations of fundamental rights and undermining the legitimacy of public institutions. The damage caused by corruption is not limited to personal harm but also erodes national financial stability, weakens economic development, and diminishes public trust in governance. Consequently, effective responses require exceptional legal frameworks, strict enforcement mechanisms, and firm sanctions intended to deter offenders while simultaneously reinforcing ethical awareness among the broader public (Lamplmair et al., 2023).

The principal issue addressed in this study concerns the legal position of authentic deeds, which possess the highest evidentiary value within the civil law system. Deeds prepared by a notary or a Land Deed Official (PPAT) are legally presumed to be valid and accurate as long as they comply with the formal requirements stipulated in the relevant statutory regulations. Such legal authority provides certainty and protection for the parties involved in conducting legal transactions. Nevertheless, under certain circumstances, the strong evidentiary status of authentic deeds may create opportunities for misuse by particular actors seeking to conceal transactions that are essentially intended to provide illicit benefits or gratuities to public officials. Through formally legitimate contractual arrangements—such as sale and purchase agreements, grants, or debt arrangements—financial advantages can be disguised within legally valid documents, thereby making them more difficult to detect and classify as unlawful gratuities within the framework of anti-corruption law (Nwaeze, 2024).

The research gap addressed in this study arises from the tendency of previous scholarship to primarily focus on the role of notaries within the context of corruption offenses. Earlier studies generally examine notaries either as individuals who may potentially be involved in corrupt practices or as legal professionals who contribute to corruption prevention through adherence to professional ethics and statutory regulations. Such perspectives commonly emphasize professional accountability, integrity, and the supervision of notarial practices. However, limited attention has been given to the examination of authentic deeds as legal instruments that may potentially be utilized to conceal or disguise gratuity-related transactions. This gap is significant considering that authentic deeds possess strong evidentiary authority within the civil law system. In certain circumstances, this legal strength may be exploited to obscure transactions that are substantively intended to provide improper benefits or advantages to public officials (Gibson, 2022).

Across the world, corruption remains a central concern within legal and policy discussions because of its ability to disrupt nearly every dimension of public life. The consequences of corrupt practices can threaten national security, hinder social welfare programs, and obstruct political and economic progress (Mentzer, 2021). Moreover, corruption undermines democratic values by weakening accountability and encouraging the abuse of power for personal gain (Ginting et al., 2023). When left unaddressed, it risks becoming normalized within society, transforming from isolated misconduct into a systemic culture. Such conditions jeopardize the state’s obligation to promote justice, equality, and public prosperity, making corruption not merely a legal problem but also a profound social challenge that demands sustained institutional vigilance.

Historically and linguistically, the concept of corruption reflects deep moral and legal concerns about dishonesty and abuse of authority. The term is derived from the Latin word *corruption*, which evolved into *corruption* in French, *corruptive* in Dutch, and *corruption* in English (Wiejak-Roy & Williams, 2023). The Indonesian usage of the term is influenced by the

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Dutch legal tradition introduced during the colonial period. Scholars have interpreted corruption as encompassing a wide range of negative behaviours, including dishonesty, moral decay, bribery, and deviations from ethical standards. Such interpretations highlight that corruption is not solely a legal violation but also a breach of social trust and moral integrity (Raghubir & Bluvstein, 2023).

Different institutional definitions emphasize varying aspects of corruption. Indonesian linguistic references generally define it as the misuse of funds or authority for personal benefit or for the advantage of others (Adejare Tajudeen & Timothy Adesanmi, 2023). International definitions tend to focus on unlawful or unethical conduct by individuals who hold power or authority. Although these descriptions differ slightly in emphasis, both perspectives underline the same essential principle: corruption involves the abuse of entrusted power or resources for improper purposes (Mohammed et al., 2024). Within the Indonesian legal context, this includes acts such as embezzlement, bribery, and other forms of illicit enrichment that distort public administration and governance.

The legal framework addressing corruption in Indonesia has evolved through several significant historical phases. The earliest regulatory efforts emerged during the era of military regulations, followed by the enactment of Law No. 24/Prp/1960 concerning investigation and prosecution of corruption cases. Later developments included Law No. 3 of 1971 on the eradication of corruption, which introduced more structured legal provisions (BUSHTETS, 2023) . The current framework is shaped by Law No. 31 of 1999 as amended by Law No. 20 of 2001, which expanded definitions and strengthened enforcement mechanisms. This contemporary legislation identifies several categories of corruption offenses, including acts causing state financial losses, bribery, abuse of authority, fraudulent conduct, conflicts of interest in procurement, and gratuities. The comprehensive nature of these regulations reflects Indonesia's commitment to addressing corruption through a multidimensional legal approach (Karimova, 2022).

Among the various forms of corruption, gratuities have become one of the most frequently encountered and debated categories. In general terms, gratuities involve gifts, rewards, or benefits provided to individuals who hold positions within public institutions or who have influence over public decision-making processes (POGOSIAN, 2023). These benefits may take numerous forms, such as money, goods, travel facilities, discounts, or other privileges, and can occur both domestically and internationally. Although the practice of giving gifts has historically been associated with cultural traditions of gratitude or respect, its meaning has gradually shifted in contemporary governance contexts. When gifts are offered with the intention of influencing official decisions or gaining unfair advantages, they become incompatible with principles of impartiality and public accountability (Hussein & Hafidz, 2020).

Legal regulations in Indonesia explicitly address the issue of gratuities within anti-corruption statutes. Public officials, civil servants, judges, and other state administrators are required to report any received benefits to the Corruption Eradication Commission within a specified period. Failure to disclose such benefits may result in the gratuity being classified as bribery, particularly when it is linked to official duties or decision-making authority (Logvynenko & Taran, 2024). The law also establishes evidentiary rules regarding the value of gratuities, determining which party bears the burden of proof depending on the amount received. These provisions reflect an attempt to balance cultural practices of gift-giving with the need to prevent corruption and ensure transparent governance.

At the institutional level, civil servants and state administrators play crucial roles in maintaining integrity within public administration. Indonesian legislation defines civil servants as individuals formally appointed by authorized officials to perform governmental functions, while state administrators encompass officials performing executive, legislative, or judicial duties (Triwinata, 2025). The distinction between gratuities and bribery is primarily determined by the presence or absence of prior agreements intended to influence official conduct (Marshella & Tjempaka, 2020). Nevertheless, unreported gratuities that conflict with official responsibilities may ultimately be treated as acts of bribery, illustrating the legal system's effort to close loopholes that could enable corrupt practices.

In addition to public officials, certain professions occupy strategic positions within the legal system due to their authority to produce authentic legal documents. Notaries and Land Deed Officials (PPAT) are public officials empowered to create legally binding deeds that provide strong evidentiary value in civil and administrative transactions (Arief, 2025). Their role is essential in ensuring legal certainty, particularly in contractual relationships and property transfers. Notaries are responsible for guaranteeing the formal validity of documents, while PPAT officials handle legal acts related to land rights and property ownership. Because authentic deeds are often regarded as reliable proof in legal proceedings, their misuse can potentially facilitate illicit activities that appear legitimate on the surface.

The possibility of exploiting authentic deeds to disguise corrupt transactions presents a serious challenge for law enforcement and regulatory oversight. Individuals seeking to conceal gratuities may structure transactions through notarial documents so that they resemble lawful agreements, thereby complicating detection and investigation (Radulović & Zarubica, 2021). For example, transactions involving sale and purchase agreements, loans, or grants may be manipulated to mask hidden benefits. When recipients fail to report such benefits, the burden of proof shifts, and legal accountability becomes more complex (Jarkov, 2021). This highlights the importance of professional ethics and due diligence among notaries and PPAT officials in verifying the authenticity of facts presented by clients and ensuring that documents reflect genuine legal intentions.

Although cases directly implicating notaries and PPAT officials in corruption remain relatively limited, several incidents demonstrate their potential involvement or vulnerability. Instances have included manipulation of tax payments related to land transactions, misuse of village land sales, facilitation of fraudulent procurement processes, and participation in fictitious credit schemes through the issuance of supporting documents. These examples illustrate that the strategic position of notaries and PPAT officials can be exploited when professional standards are not rigorously upheld (Taufiqurohman, 2021). Consequently, the intersection between notarial duties and anti-corruption law has become an increasingly important area of academic and legal inquiry.

Previous research has largely focused on notaries as active perpetrators of corruption or on their role in preventing money laundering through customer due diligence practices. However, relatively little scholarly attention has been devoted to examining authentic deeds themselves as potential instruments for concealed gratuities (Konoplyannikova & Shagivaleeva, 2021). This gap in the literature underscores the need for a more nuanced understanding of how legal documents may be misused to legitimize illicit transactions while maintaining an appearance of compliance with formal procedures. By addressing this overlooked dimension, the present study aims to contribute to the development of more effective preventive mechanisms within notarial practice.

Based on the foregoing background, this article explores two central issues. First, it examines the legal characteristics that establish a notarial deed as an authentic instrument with strong evidentiary value. Second, it analyses the possible modus operandi through which concealed gratuities may be carried out using notarial and PPAT deeds, along with strategies to prevent such misuse (Sonbai et al., 2022). Through a comprehensive analysis of legal norms and professional practices, this study seeks to offer recommendations that strengthen transparency, reinforce ethical conduct among legal professionals, and support broader efforts to combat corruption within Indonesia's legal system. Ultimately, enhancing the integrity of authentic deeds is essential for preserving public trust and ensuring that legal instruments continue to serve their fundamental purpose as reliable safeguards of justice and legal certainty.

METHOD

This research adopts a normative–empirical legal design integrated with a doctrinal approach to assess the potential misuse of authentic deeds as vehicles for concealed gratuities. The normative aspect emphasizes a systematic examination of statutory regulations and legal principles governing notarial duties and anti-corruption frameworks, particularly those related to the Law on Notary Office and relevant legislation. In parallel, the empirical aspect explores observable practices and factual conditions surrounding the drafting and utilization of notarial and PPAT deeds in Indonesia, highlighting patterns that may indicate indirect or disguised forms of gratification. (Giritono, 2020).

Within this design, the analytical framework combines statutory, conceptual, and case-based approaches to evaluate how legal instruments can be formally compliant yet substantively problematic. The statutory approach reviews applicable laws, while the conceptual approach clarifies key notions such as gratuity, abuse of authority, and legal responsibility. Additionally, limited case illustrations are used to contextualize the analysis. The scope of legal interpretation is confined to examining how authentic deeds may be constructed, interpreted, and potentially exploited within the boundaries of existing legal norms. Through this structured methodology, the study aims to provide a clearer understanding of regulatory gaps and the professional obligations of notaries and PPAT officials in preventing hidden gratuity practices. (Victoria et al., 2020).

The primary analytical framework applies a statute approach, emphasizing a comprehensive review of relevant legislation. Key regulations examined include Law No. 2 of 2014 concerning Amendments to Law No. 30 of 2004 on the Position of Notary, which defines the authority of notaries to produce authentic deeds under Article 1 paragraph (1) and outlines their duties to ensure formal legal validity (Jasmine et al., 2022). The study also analyses Law No. 31 of 1999 on the Eradication of Corruption Crimes as amended by Law No. 20 of 2001, particularly Article 12B paragraph (1), which broadly defines gratuities as gifts or benefits received by public officials that may be categorized as bribery when connected to their position (Dolynska, 2024). Article 12C further regulates reporting obligations to the Corruption Eradication Commission within 30 working days, while Article 12B paragraphs (2) and (3) establish evidentiary standards based on the monetary value of gratuities. Additionally, Law No. 20 of 2023 on the State Civil Apparatus is examined, especially Article 1 paragraph (3), which defines civil servants and clarifies their position within public administration (Ulezko & Polishchuk, 2022). The study also refers to Law No. 28 of 1999 on Clean and Corruption-Free State Administration, particularly Article 1 paragraph (1), which describes the scope of state administrators subject to anti-corruption provisions. These statutory analyses provide a comprehensive legal foundation for understanding how gratuities intersect with professional duties and public office.

In addition to the statute approach, the research incorporates a conceptual approach to explore hidden or indirect practices that may not be explicitly regulated but emerge within professional and transactional contexts. This approach examines how authentic deeds, such as sale and purchase agreements, loan contracts, or grant deeds, may be structured in ways that obscure the true nature of benefits exchanged between parties (Marchenko, 2020). The conceptual analysis allows the study to assess legal principles such as transparency, prudence, and professional accountability within notarial practice, particularly regarding the transformation of empirical facts into formal legal documents (Rabanirajona, 2020).

The collection of legal materials is conducted through comprehensive library research. Primary legal sources include statutory regulations, government policies, and official legal documents. Secondary sources consist of scholarly articles, academic journals, legal commentaries, and relevant theoretical literature addressing corruption, gratuities, and professional ethics within notarial services (Konstantinov, 2022). These materials are systematically reviewed to ensure the accuracy and reliability of legal interpretations and to provide a multidimensional understanding of the research topic.

The analytical method applied is descriptive-prescriptive analysis. Descriptive analysis is used to explain the normative role and legal functions of notaries and PPAT officials within Indonesian law, as well as to map existing regulatory frameworks governing gratuities. Prescriptive analysis is employed to formulate recommendations aimed at strengthening professional procedures, improving compliance with anti-corruption regulations, and minimizing the risk of authentic deeds being misused as instruments of concealed gratuities. Through this structured methodology, the study aims to contribute to the development of more effective preventive measures within notarial practice while enhancing legal certainty and institutional integrity.

RESULT AND DISCUSSION

Notary–PPAT Deeds as Authentic De eds

The concept of a deed originates from the Latin term *acta*, referring to written records that document legal actions or events. In legal doctrine, a deed is understood as a written instrument deliberately created to serve as proof of a legal relationship or transaction. Scholars explain that a deed reflects a legal act expressed in writing to establish rights, obligations, or legal consequences among parties. Sudikno Mertokusumo describes a deed as a signed document that records legal events forming the basis of rights or obligations and is intentionally prepared for evidentiary purposes (Zhuravlyova, 2020). Within Indonesian civil law, Article 1867 of the Civil Code recognizes written evidence as comprising authentic deeds and private deeds, emphasizing the central role of written documentation in dispute resolution and legal certainty.

The classification of authentic deeds is further elaborated in Article 1868 of the Civil Code, which states that an authentic deed must be prepared in a legally prescribed form, drafted by or before an authorized public official, and executed within the official's territorial jurisdiction. These three requirements serve as essential criteria determining whether a document qualifies as an authentic deed. The formal structure required by legislation ensures consistency and reliability, while the involvement of a competent public official guarantees procedural legitimacy. Territorial authority ensures that the official acts within the scope of legal competence granted by law. When these elements are fulfilled, the resulting document gains elevated evidentiary status within the legal system.

The phrase "authentic deed" reflects the notion of originality and reliability. In legal practice, authenticity signifies that the document is recognized as a trustworthy representation of legal events. Article 1870 of the Civil Code establishes that an authentic deed provides complete proof regarding the matters contained within it. This evidentiary strength is commonly understood through three dimensions (Shevchenko, 2021). External evidentiary power confirms the document's authenticity as an official instrument. Formal evidentiary power demonstrates that the deed was executed in accordance with procedural rules before a public official. Material evidentiary power affirms that the contents of the deed are presumed accurate and binding upon the parties and their legal successors unless proven otherwise through legal proceedings. These combined strengths explain why authentic deeds occupy a central role in civil law transactions and dispute resolution.

The authority to produce authentic deeds is primarily granted to notaries, whose functions are regulated by Law No. 30 of 2004 concerning the Position of Notary as amended by Law No. 2 of 2014. Article 1 paragraph (1) of this law defines notaries as public officials authorized to create authentic deeds and perform other functions prescribed by legislation. Article 15 further clarifies that notaries have the authority to draft authentic deeds concerning legal acts, agreements, and determinations required by law or requested by parties seeking legal certainty. In addition to notaries, Land Deed Officials (PPAT) are authorized under Government Regulation No. 37 of 1998 as amended by Government Regulation No. 24 of 2016 to create authentic deeds related to land rights and ownership of apartment units. The authority granted to notaries and PPAT officials highlights their strategic role as representatives of the state in ensuring the legality and authenticity of private legal transactions.

Notarial deeds qualify as authentic deeds because they satisfy the requirements stipulated in Article 1868 of the Civil Code. They are prepared according to statutory forms, drafted by authorized public officials, and executed within the official's jurisdiction. As a result, notarial deeds carry complete evidentiary value and are presumed valid unless challenged through legal procedures. However, this presumption of validity does not eliminate the need for substantive compliance with legal requirements governing agreements. Article 1320 of the Civil Code outlines four essential elements for valid contracts: consent of the parties, legal capacity, a specific object, and a lawful cause. The first two constitute subjective requirements, and their absence may render a deed voidable (Negodyaev, 2021). The latter two are objective requirements, and failure to satisfy them results in nullity by law. These provisions demonstrate that authentic deeds must not only meet formal standards but also reflect lawful and genuine transactions.

Modus Operandi of Concealed Gratuities through Notary–PPAT Deeds and Preventive Measures

The research findings indicate that although notaries and PPAT officials serve as neutral public officials responsible for recording legal transactions, their services may be exploited by individuals seeking to conceal illicit benefits. Concealed gratuities involve indirect transfers of value structured through legitimate-looking legal documents. Indonesian anti-corruption law, particularly Article 12B paragraph (1) of Law No. 31 of 1999 as amended by Law No. 20 of 2001, defines gratuities broadly as benefits received by public officials that may be considered bribery when connected to their official duties. Article 12C provides a reporting mechanism, requiring recipients to report gratuities to the Corruption Eradication Commission within thirty working days to avoid criminal liability (Tkacheva & Barankova, 2023). Despite these regulations, parties may attempt to disguise gratuities through formal legal transactions documented in authentic deeds.

One potential modus operandi involves fictitious sale and purchase agreements. In this scenario, parties appear before a notary and execute a deed representing a lawful transaction involving valuable assets. However, the transfer of ownership may never actually occur, and the transaction serves merely as a formal justification for transferring funds to a public official. The existence of an authentic deed lends the appearance of legality, making the transaction more difficult to detect. Because notaries rely on the statements and documents presented by the parties, such arrangements may escape scrutiny unless clear inconsistencies emerge during verification.

Another method involves the creation of loan agreements designed to mask illicit benefits. In this arrangement, a public official is formally recorded as a borrower receiving funds from another party under a notarial debt agreement. In reality, the funds are not intended to be repaid, and the loan agreement functions as a legal façade for the transfer of benefits. Characteristics such as the absence of repayment schedules, unrealistic financial terms, or lack of enforcement mechanisms may signal the artificial nature of the transaction. Nevertheless, the presence of an authentic deed complicates detection because it demonstrates formal compliance with legal requirements.

A further scenario involves grants of property or valuable assets. Article 1682 of the Civil Code requires grants of immovable property to be executed through a notarial deed to be legally valid. Individuals seeking to provide illicit benefits may structure transfers as lawful grants documented before a notary. Although the transaction appears legitimate on paper, its underlying purpose may be to influence public decision-making or reward officials for certain actions. This illustrates how authentic deeds may be used to legitimize transactions that conceal improper intentions.

The study also emphasizes that concealed gratuities often exploit the distinction between public and private law. In private legal relationships, the state does not directly intervene in the substance of agreements, while public officials such as notaries act as facilitators ensuring legal formality. This structural arrangement creates opportunities for misuse when individuals manipulate legal procedures to disguise illicit transfers. Although notaries are not necessarily participants in corrupt activities, their professional responsibilities include ensuring compliance with legal requirements and exercising caution when encountering suspicious transactions.

Preventive measures therefore play a crucial role in reducing the risk of misuse. One essential principle is transparency, requiring notaries to assess whether the economic substance of transactions corresponds to the legal form presented. Transactions involving unusually large sums or unclear purposes should be subject to heightened scrutiny. The principle of prudence requires notaries to verify supporting documents, confirm the identity and legal capacity of parties, and evaluate the plausibility of agreements. Additionally, the application of service user identification and due diligence practices enables notaries to detect patterns consistent with concealed gratuities or other forms of financial misconduct.

The findings suggest that strengthening professional ethics and regulatory oversight is equally important. Supervisory bodies may provide guidance on identifying suspicious transactions and encourage collaboration with anti-corruption agencies when necessary. Public awareness programs may also clarify the legal consequences of failing to report gratuities, reinforcing compliance with reporting obligations. By combining statutory compliance, ethical standards, and proactive verification procedures, notaries and PPAT officials can play a significant role in preventing the misuse of authentic deeds as instruments of concealed gratification.

Overall, the results demonstrate that notary–PPAT deeds possess strong legal authority as authentic instruments that ensure certainty and reliability in civil transactions. However, their formal strength can be exploited when parties intentionally structure agreements to conceal illicit benefits. Addressing this challenge requires a comprehensive approach that integrates legal norms, professional responsibility, and preventive mechanisms. By reinforcing transparency, diligence, and accountability in notarial practice, the legal system can preserve the integrity of authentic deeds while minimizing opportunities for corruption disguised within lawful transactions.

The Implementation of the Principles of Transparency and Cash Payment

The findings indicate that the principles of transparency and cash payment constitute fundamental legal standards that must guide notaries and Land Deed Officials (PPAT) when conducting property transactions, particularly in the transfer of land and building rights. Under Article 1457 of the Indonesian Civil Code, a sale and purchase agreement is defined as a contract in which one party commits to delivering an object while the other undertakes to pay an agreed price (qatawneh, 2022). Article 1458 further clarifies that a sale becomes legally binding once the parties reach mutual consent regarding the object and the price, even if the delivery of goods or payment has not yet occurred. These provisions emphasize the consensual nature of contracts while simultaneously establishing the legal basis for binding obligations between parties.

In the context of land transactions, Law No. 5 of 1960 concerning Basic Agrarian Principles (UUPA) reinforces the requirement that transfers of land rights be carried out in a transparent and cash-based manner to ensure legal certainty and public accountability. Transparency requires that transactions be conducted openly before an authorized PPAT within the jurisdiction where the land is located. The presence of a public official ensures that the process is visible, accountable, and documented in accordance with statutory procedures. Cash payment signifies that the transfer of rights and payment of the purchase price occur simultaneously, indicating that the legal transfer is completed only when both obligations are fulfilled at the same time. This requirement reduces disputes and provides clear proof of ownership transfer through the issuance of a Sale and Purchase Deed (Akta Jual Beli/AJB).

The research demonstrates that adherence to these principles strengthens legal protection and prevents the misuse of authentic deeds as instruments for concealed gratification or corruption. Transactions executed openly before PPAT reduce the likelihood of secret arrangements or fictitious agreements. Similarly, the requirement for simultaneous payment and transfer obliges notaries and PPAT officials to verify that the agreed purchase price has actually been paid and received by the seller. Verification may occur through direct observation of payment, documented transfer evidence, or other reliable methods ensuring that the financial aspect of the transaction is genuine. When these requirements are properly implemented, the opportunity to disguise illicit benefits within formal legal documents becomes significantly more limited.

Furthermore, the principle of transparency obliges notaries and PPAT officials to confirm that the property being transferred is free from legal disputes, encumbrances, or unresolved claims. The official must examine ownership certificates, land registration records, and other relevant documents to confirm the validity of the transfer. These verification measures protect the parties and reinforce the credibility of authentic deeds. The study highlights that transparent and cash-based transactions not only ensure compliance with agrarian law but also function as preventive mechanisms against corrupt practices disguised as legitimate legal transactions.

The Application of the Prudential Principle

The results also emphasize the critical importance of the prudential principle in notarial practice. A notary's professional authority is inseparable from personal integrity and ethical responsibility. The role of the notary as a public official entrusted with drafting authentic deeds requires meticulous attention to detail and a cautious approach to verifying information. Legal problems frequently arise when parties provide false statements or forged documents during the deed preparation process. Consequently, notaries must exercise heightened diligence to avoid becoming unintentionally involved in criminal activities committed by clients.

Notaries serve the public by providing authentic written evidence of legal acts, agreements, and events. However, the research indicates that many criminal cases involving authentic deeds occur because the prudential principle was not applied rigorously. Failures to verify the authenticity of documents or to assess potential criminal elements in a transaction can expose notaries to legal risks and undermine public trust. Therefore, prudence requires thorough examination of both the legal subject (the parties involved) and the legal object (the transaction or property) before drafting the deed.

The application of prudence begins with educating clients about their rights and obligations so that they fully understand the legal consequences of their actions. Notaries must ensure that the content of the deed accurately reflects the genuine intentions of the parties while remaining compliant with applicable regulations, including Law No. 30 of 2004 concerning the Position of Notary as amended by Law No. 2 of 2014. All formal requirements must be satisfied, and document verification must involve coordination with relevant government agencies (Maskanah & Oktavia, 2020). For example, identity verification may be conducted through the Population and Civil Registration database to confirm the accuracy of national identity cards, including personal data such as date of birth and address.

The stages of drafting an authentic deed include identifying the parties, verifying supporting documents, assessing the legality of the transaction, and reporting suspicious financial activities when necessary. Prudence also involves monitoring potential indications of money laundering or corruption. The absence of careful verification can lead to legal harm for all parties involved, including the notary. In relation to gratuities, the prudential principal functions as a preventive safeguard, ensuring that authentic deeds are not used as instruments to legitimize illicit transfers disguised as lawful agreements.

The Implementation of the Know Your Service User Principle

Another significant finding concerns the obligation of notaries to implement the Know Your Service User principle as part of broader efforts to prevent money laundering and financial crimes. Government Regulation No. 43 of 2015 designates notaries as reporting parties in the prevention and eradication of money laundering offenses. In addition, Article 2 paragraph (1) of Regulation of the Minister of Law and Human Rights No. 9 of 2017 mandates that notaries apply the principle of recognizing service users to ensure transparency and regulatory compliance.

This principle, commonly known internationally as Know Your Customer (KYC), originated in the banking sector and is reflected in Bank Indonesia Regulation No. 3/10/PBI/2001. Its primary objective is to verify the identity of clients and prevent the misuse of financial systems for illegal activities such as money laundering or terrorism financing. In notarial practice, this principle is implemented through Customer Due Diligence (CDD) and Enhanced Due Diligence (EDD) procedures. Service users complete CDD forms containing personal and financial information, while notaries conduct further risk assessments through EDD to evaluate the legitimacy of transactions.

More detailed technical procedures are provided in Regulation of the Minister of Law and Human Rights No. 9 of 2019, particularly Article 2 paragraphs (2) and (3), which require notaries to conduct identification, verification, and ongoing monitoring of service users. These procedures apply when notaries facilitate property transactions, manage funds or securities, oversee corporate activities, or assist in establishing or transferring legal entities. Identification involves collecting data on individuals, corporations, and other entities, including identity documents, occupation, sources of funds, transaction objectives, and taxpayer identification numbers (NPWP). After identification, notaries must verify the authenticity of documents and may request clarification from clients to confirm the accuracy of information provided.

Monitoring is the final stage, requiring notaries to evaluate whether transactions are reasonable and consistent with market conditions. This includes assessing whether property prices correspond to fair market value, determining whether payment funds originate from lawful sources, and identifying potential indications of suspicious financial behaviour. If a client refuses to comply with identification procedures or if the notary doubts the accuracy of provided information, the notary must terminate the professional relationship and decline to provide services. Such situations may also trigger reporting obligations to the Financial Transaction Reports and Analysis Center (PPATK) as suspicious financial transactions, submitted either manually or through electronic reporting systems connected directly to PPATK networks.

Overall, the research findings demonstrate that the integration of transparency and cash payment principles, prudential practices, and service user recognition procedures forms a comprehensive preventive framework against corruption and concealed gratification. By consistently applying statutory provisions and professional ethics, notaries and PPAT officials can preserve the credibility of authentic deeds while minimizing the risk that these legal instruments will be exploited for unlawful purposes.

The Potential Exposure of Notaries and PPAT Officials to Corruption Offenses and Concealed Gratuities

The results of this study reveal that the professional authority granted to notaries and Land Deed Officials (PPAT) carries significant legal responsibility and, at the same time, exposes them to potential risks of involvement in corruption-related offenses, including concealed gratuities. Article 15 paragraph (1) of Law No. 30 of 2004 concerning the Position of Notary, as amended by Law No. 2 of 2014, stipulates that notaries possess the authority to produce authentic deeds regarding all legal acts, agreements, and determinations required by law or desired by interested parties to be formalized in an authentic instrument. The provision also mandates notaries to ensure the certainty of the date of the deed, maintain archives, and issue copies or excerpts. Article 15 paragraph (2) further outlines additional authorities derived from other statutory regulations. While these powers are essential for ensuring legal certainty, the study finds that broad authority may also create opportunities for misuse when professional integrity and supervision mechanisms are weak.

The research identifies that the most relevant provisions potentially implicating notaries and PPAT officials in corruption offenses are Article 2 paragraph (1) and Article 3 of Law No. 31 of 1999 concerning the Eradication of Corruption Crimes, as amended by Law No. 20 of 2001. Article 2 paragraph (1) criminalizes any unlawful act that enriches oneself, another person, or a corporation and causes losses to state finances or the national economy. Article 3 focuses on the abuse of authority, opportunity, or facilities connected to one's position. These articles are often described as broadly framed provisions, allowing law enforcement to apply them in various contexts where public authority is misused. The findings indicate that notaries and PPAT officials may be implicated when their actions involve unlawful conduct that results in state losses, particularly in cases involving the transfer of public assets or improper certification processes.

The study also highlights the significance of the concept of "unlawful acts," traditionally known as wederrechtelijk in criminal law. Historically, unlawful conduct could be interpreted in both formal and material terms. Formal unlawfulness referred to actions that violated written laws, while material unlawfulness encompassed actions considered socially reprehensible even if not explicitly regulated. However, the Constitutional Court Decision No. 003/PUU-IV/2006 eliminated the broader interpretation of material unlawfulness, thereby limiting criminal liability primarily to violations of explicit statutory provisions. Despite this limitation, notaries and PPAT officials may still face criminal responsibility when their conduct breaches written regulations and leads to financial losses for the state. For example, a notary who participates in the unlawful transfer of village-owned land assets, contrary to statutory procedures, may be subject to prosecution under corruption laws due to the resulting harm to public finances.

In addition, the research identifies that certain criminal acts traditionally regulated under the Indonesian Criminal Code (KUHP) may evolve into corruption offenses when they generate state losses. Article 242 of the KUHP concerning false testimony under oath, Article 263 regarding document forgery, and Article 266 concerning the insertion of false information into authentic deeds may serve as the legal basis for corruption charges when the resulting conduct affects state assets or public finances. When notaries knowingly incorporate inaccurate statements into authentic deeds or fail to verify the truthfulness of information, their actions may be reclassified as corruption offenses under Articles 2 and 3 of the Anti-Corruption Law.

The findings further reveal that notaries and PPAT officials are vulnerable to bribery-related offenses during administrative processes, particularly in licensing or certification matters. Article 5 letters (a) and (b) of the Anti-Corruption Law criminalize the act of giving or promising something to civil servants or state officials in exchange for favorable treatment. In many scenarios, notaries and PPAT officials may function as active bribers when attempting to expedite land certification procedures or administrative approvals. The research illustrates how the desire to accelerate bureaucratic processes may encourage the practice of illicit payments disguised as professional facilitation fees.

Another significant area of risk involves the handling and storage of authentic deeds related to state-owned enterprises (BUMN/BUMD) or entities receiving public funding. Deviations from proper procedures in managing these documents may fall under Article 10 letters (a), (b), and (c) of the Anti-Corruption Law, which address acts causing harm to public assets through negligence or intentional misconduct. Improper documentation practices or unauthorized alterations of official records may contribute to financial losses, thereby exposing notaries and PPAT officials to criminal liability.

The research also identifies recurring issues concerning the privatization or unlawful transfer of state-owned land. Article 12 letter (h) of the Anti-Corruption Law is particularly relevant when public officials misuse state land as if it were lawfully owned, thereby harming rightful beneficiaries. In practice, certain cases involve collaboration between village authorities and notaries or PPAT officials to convert village treasury land into private property. When notaries knowingly participate in drafting documents that legitimize such transfers, they may be considered accomplices in corruption offenses.

Furthermore, the study observes that professional interactions between notaries, PPAT officials, and civil servants may create opportunities for concealed gratuities. Article 13 of the Anti-Corruption Law defines gratuities as gifts or promises given to public officials in connection with their authority or position. Notaries and PPAT officials may offer gifts or benefits to expedite administrative processes, such as accelerating land registration or certification at the National Land Agency. Although often perceived as informal professional practices, such actions constitute criminal offenses when linked to official authority and intended to influence decision-making processes.

Overall, the research demonstrates that the professional functions of notaries and PPAT officials intersect with various aspects of public administration, increasing their vulnerability to corruption-related risks. Potential legal exposure arises from several activities, including the preparation of authentic deeds causing state losses, bribery in licensing or certification procedures, unlawful transfers of state land, and the provision or acceptance of gratuities. The primary legal provisions that may implicate notaries and PPAT officials include Article 2 paragraph (1), Article 3, Article 5 letters (a) and (b), Article 10 letters (a), (b), and (c), Article 12 letter (h), and Article 13 of the Anti-Corruption Law.

The discussion emphasizes that notaries and PPAT officials must exercise a high degree of professional caution in performing their duties, particularly when drafting authentic deeds, managing taxation related to land transactions, and coordinating with public institutions.

Preventive measures such as strict adherence to legal procedures, transparent documentation practices, and ethical decision-making are essential to minimize the risk of criminal liability. By strengthening professional oversight and reinforcing compliance with statutory obligations, notaries and PPAT officials can reduce their vulnerability to corruption allegations while preserving the integrity of authentic deeds as instruments of legal certainty.

CONCLUSION

The results of this study confirm that notaries, as public officials entrusted with the authority to produce authentic legal instruments, occupy a crucial role in ensuring legal certainty and supporting corruption prevention efforts in Indonesia. Authentic deeds carry strong evidentiary force due to their compliance with formal requirements under Article 1868 of the Indonesian Civil Code and the Law on Notary Office. This status grants them a high degree of reliability in civil transactions, dispute resolution, and administrative processes. However, this same authority may also create opportunities for misuse when legal instruments are employed to conceal unlawful transactions. The study demonstrates that, in certain circumstances, authentic deeds may serve as formal structures that mask hidden gratuities, particularly when the underlying facts of a transaction are not thoroughly examined. As a result, documents may appear legally valid while their substantive intent raises concerns.

Furthermore, the research identifies several recurring patterns associated with concealed gratification in notarial practice. These include simulated sale and purchase agreements, loan arrangements lacking genuine repayment intent, and grant deeds used to transfer undue benefits to public officials. Although such transactions may formally comply with legal procedures, they may obscure improper advantages linked to authority or position. This condition places notaries and Land Deed Officials (PPAT) in a vulnerable position, as their involvement in drafting or validating such documents may expose them to legal consequences, particularly when these acts contribute to illicit enrichment or economic harm. Therefore, careful verification of factual circumstances becomes a fundamental requirement prior to formalizing any legal act.

From a practical standpoint, the study highlights the necessity of strengthening transparency, prudence, and due diligence in notarial services. Ensuring the accuracy of party identities, the clarity of transactional objectives, and the alignment between factual conditions and written documents are essential preventive measures. The process of transforming empirical facts into formal legal instruments represents a critical phase in notarial work, where professional judgment and ethical responsibility must be rigorously applied. Inadequate verification, excessive dependence on client-provided information, or limited scrutiny of transactional intent may increase the risk of legal and ethical violations.

From a theoretical perspective, this research contributes to the development of notarial law by linking traditional civil law instruments with broader anti-corruption principles and professional ethics. It underscores that authentic deeds, often regarded as neutral legal tools, may become susceptible to misuse within complex corruption schemes. This insight encourages further interdisciplinary engagement between legal doctrine, professional accountability, and corruption prevention frameworks.

In conclusion, strengthening preventive mechanisms within notarial and PPAT practices is essential to maintaining the integrity of legal instruments and the credibility of the legal system. The consistent application of transparency, diligence, and ethical standards will not only protect legal professionals from potential liability but also reinforce public trust and support broader efforts to uphold accountability and integrity in legal governance.

Based on these conclusions, two recommendations for future research are proposed. *First*, subsequent studies should explore the development of a standardized due diligence framework specifically tailored for notarial and PPAT practices, incorporating risk assessment models and early detection indicators for suspicious transactions. Such research could provide practical guidelines to strengthen preventive measures and reduce ambiguity in professional judgment. *Second*, further investigation is needed to examine the effectiveness of integrating digital verification systems and artificial intelligence in notarial services, particularly in enhancing transparency, monitoring transactional patterns, and minimizing opportunities for concealed gratification. These directions would contribute to reinforcing institutional integrity while adapting legal practice to evolving technological and regulatory environments.

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