

# Keabsahan jual beli tanah hanya berdasarkan kwitansi (studi putusan–putusan Mahkamah Agung RI yang telah berkekuatan hukum tetap) = The Legality of Sale and Purchase of Land Based Only on Receipts (Study of Judgments of the Supreme Court of the Republic of Indonesia that Have Permanent Legal Force)

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## Abstrak

Jual beli tanah di Indonesia seharusnya tidak dilakukan dengan hanya berdasarkan bukti pembayaran berupa kwitansi, melainkan harus dilakukan dengan prinsip dan tata cara jual beli tanah yang berlaku. Jual beli tanah dalam hukum pertanahan nasional mengacu pada asas terang, tunai dan riil. Terang artinya dibuat di hadapan Pejabat yang berwenang. Namun, tak jarang ditemukan di dalam kehidupan bermasyarakat, jual beli tanah terhadap tanah yang sudah bersertipikat sekalipun dilakukan dengan hanya membuat secarik kertas tanda terima / kwitansi yang dibuat di bawah tangan tidak di hadapan Pejabat. Beberapa contoh jual beli hanya berdasarkan kwitansi terdapat dalam Putusan Mahkamah Agung Republik Indonesia No. 964 PK/Pdt/2018 tertanggal 16 Januari 2019, Putusan Mahkamah Agung RI No. 2538 K/Pdt/2020 tertanggal 20 Oktober 2020, Putusan Mahkamah Agung No. 312 K/Pdt/2017 tanggal 24 Mei 2017, Putusan Mahkamah Agung RI No. 755 K/Pdt/2022 tertanggal 28 Maret 2022, Putusan Mahkamah Agung RI No. 2433 K/Pdt/2017 tertanggal 5 Maret 2018, Putusan Mahkamah Agung RI No. 2354 K/Pdt/2018 tertanggal 22 November 2018. Penelitian akan menganalisis jual beli hanya berdasarkan kwitansi ditinjau dari peraturan perundang-undangan dan pertimbangan-pertimbangan hukum dalam Putusan-Putusan Mahkamah Agung RI tersebut di atas. Metode penelitian ini menggunakan metode penelitian yuridis normatif dengan menggunakan data sekunder dari buku-buku dan peraturan perundang-undangan. Berdasarkan hasil penelitian, syarat keabsahan jual beli tanah di Indonesia masih terdapat perbedaan penilaian oleh Majelis Hakim yaitu terdapat putusan yang menyatakan jual beli berdasarkan kwitansi saja sah, dan ada yang menyatakan jual beli berdasarkan kwitansi saja tidak memenuhi syarat formil jual beli tanah, sehingga jual beli tidak sah

.....Sale and purchase of land in Indonesia should not be carried out solely on the basis of proof of payment in the form of a receipt, but must be carried out according to the principles and procedures for buying and selling land that apply. The sale and purchase of land in the national land law refers to the principle of clear and cash. Clear means made before an authorized official. However, it is not uncommon to find in social life, the sale and purchase of land even that land has been certified is carried out by simply making a piece of receipt / receipt made privately containing information that payment has been received for the purchase of a plot of land. Several example of buying and selling based only on receipts are contained in Decision of Supreme Court of the Republic of Indonesia No. 964 PK/Pdt/2018 dated 16 Januari 2019, No. 2538 K/Pdt/2020 dated 20 Oktober 2020, No. 312 K/Pdt/2017 dated 24 Mei 2017, No. 755 K/Pdt/2022 dated 28 Maret 2022, No. 2433 K/Pdt/2017 dated 5 Maret 2018, and No. 2354 K/Pdt/2018 dated 22 November 2018. This research method uses normative juridical research methods using secondary data from books and statutory regulations. Based on the research results, there are still differences in the requirements by the judges for the validity of land sales and purchases in Indonesia, namely that there are decisions that state that

sales and purchases based on receipts only are valid, and there are those that state that sales and purchases based on receipts do not meet the formal requirements for land sales and purchases, so the sale and purchase invalid.