



JLPH:
**Journal of Law, Politic
and Humanities**

<https://dinastires.org/JLPH> dinasti.info@gmail.com +62 811 7404 455

DOI: <https://doi.org/10.38035/jlph.v5i5>
<https://creativecommons.org/licenses/by/4.0/>

E-ISSN: 2962-2816
P-ISSN: 2747-1985

Legal Analysis of the Validity of E-Stamps in the Creation of Notarial Deeds and PPAT Deeds Based on the Stamp Duty Law and the Notary Position Law

Jesika Ananda Putri¹, Thea Farina² Andika Wijaya³

¹Universitas Palangka Raya, Central Kalimantan, Indonesia, jesikaanandaputri15@gmail.com.

²Universitas Palangka Raya, Central Kalimantan, Indonesia, thea-embang@law.upr.ac.id.

³Universitas Palangka Raya, Central Kalimantan, Indonesia, andikawijaya@law.upr.ac.id.

Corresponding Author: jesikaanandaputri15@gmail.com¹

Abstract: The development of digital technology has driven transformation in various fields, including the administration system and legal proof through documents. One significant innovation is the implementation of electronic stamps (e-stamps) as an alternative to physical stamps based on Law No. 10 of 2020 on Stamp Duty. E-stamps offer efficiency, ease of access, and the potential to prevent document forgery. However, its application in authentic deeds made by Notaries and Land Deed Officials (PPAT) raises legal questions, particularly concerning its validity and legal certainty. Article 1868 of the Civil Code (KUH Perdata) stipulates that authentic deeds must be made by or before a public official in accordance with the form specified by law. Meanwhile, the Notary Position Law has not explicitly accommodated the use of e-stamps. This research uses a normative approach with doctrinal and legislative methods to analyze the compatibility of e-stamp usage in authentic deeds. The study's findings show that although substantively e-stamps are valid as a tool for collecting duties, there is a legal gap in the technical regulations concerning their use in notarial and PPAT deeds. This gap creates legal uncertainty that may affect the evidentiary power of authentic deeds in court. Therefore, there is a need for more harmonious regulations and clear technical guidelines so that the digital transformation in notarial practices can be effectively implemented without reducing legal certainty.

Keyword: E-Stamp, Authentic Deed, Notary, PPAT, Legal Certainty, Document Digitization.

INTRODUCTION

In the digital era, technological advancements have impacted various aspects of law, including the administration system and the legal proof of documents. One significant innovation introduced is the electronic stamp (e-stamp) as a replacement for conventional physical stamps, which were previously the sole form of stamp duty, now governed by Law No. 10 of 2020 on Stamp Duty. The e-stamp is seen as a solution to address the challenges of digitization, offering ease of use, prevention of forgery, and transparency in the implementation of tax obligations on certain documents (Abbas & Putra, 2024). The purpose of the e-stamp is

to replace physical stamps in electronic transactions, providing convenience and enhancing efficiency in document administration.

The introduction of the e-stamp is based on the need to align regulations with technological developments and the digitization of services. As more transactions occur electronically, the government needs to provide solutions that accommodate digital documents while maintaining their legal validity. The e-stamp expands the scope of document tax, which was previously limited to physical documents. With the introduction of the e-stamp, electronic documents such as digital agreements, electronic contracts, and various online transactions can now be subject to stamp duty, thus contributing to increased state revenue (Kalesaran, 2022). Additionally, the e-stamp offers easy access to the public, as it can be obtained and used quickly without the need to purchase physical stamps, thereby improving efficiency in the document administration process. This aligns with the government's goal of providing more practical, secure, and community-needs-oriented services in the digital era.

In practice, deeds made by Notaries and Land Deed Officials (PPAT) play an important role as written evidence in various legal agreements and transactions. An authentic deed is a document made in a form specified by law, drafted by or in the presence of a competent public official at the location where the deed is made (Wahyuni, 2022). According to Article 1868 of the Civil Code (KUHPerdata), an authentic deed holds the full evidentiary power regarding what is stated in the deed. Public officials authorized to create authentic deeds include notaries, judges, court clerks, bailiffs, and civil registry officers. An authentic deed holds evidentiary, formal, and material strength, providing legal certainty for the parties involved. Deeds made by a notary must meet the requirements set out in Law No. 30 of 2004 on the Notary Position and its amendments (UUJN).

The deeds created by notaries or PPATs must fulfill formal requirements, including reading the deed in the presence of the concerned parties, signing by the relevant parties, and recording in the notary's protocol. Authentic deeds, as the strongest and fullest evidence tool, play a critical role in all legal relationships in society. In various business relationships, banking activities, land transactions, social activities, and more, the need for written evidence in the form of authentic deeds has increased along with the growing demand for legal certainty in various economic and social relationships, both at the national, regional, and global levels. Through authentic deeds, which clearly define rights and obligations, guarantee legal certainty, and are expected to avoid disputes, legal conflicts are mitigated (Pramono, 2015).

Although disputes may still arise, in dispute resolution, authentic deeds, as the strongest and fullest written evidence, contribute to resolving cases efficiently and at a low cost. One of the requirements for an authentic deed is the presence of stamp duty as a form of legal compliance and proof. In the context of creating authentic deeds by Notaries and PPATs, the validity of a deed is highly dependent on meeting the formal requirements outlined in Law No. 30 of 2004 on the Notary Position and its amendments under Law No. 2 of 2014. Notarial deeds and PPAT deeds must be created in accordance with the applicable regulations, including reading, signing, and recording the deed in the notary's protocol (Utami, 2023).

However, the implementation of the e-stamp in legal practice, particularly in the creation of notarial deeds and PPAT documents, raises various issues that need further examination. As is well known, notarial deeds and PPAT deeds are authentic instruments with full evidentiary power according to the law. A legal question arises regarding the legal certainty of using e-stamps in the creation of authentic deeds by notaries and PPATs. To date, the Notary Position Law has not explicitly regulated the use of e-stamps in notarial deeds, creating uncertainty regarding their legal status and validity. Some argue that e-stamps are valid as long as they comply with the provisions in the Stamp Duty Law, while others believe that without clear regulations in the Notary Position Law, their validity is still debatable. Moreover, under the Indonesian legal proof system, authentic deeds hold significant legal standing. Therefore, it is essential to analyze whether the use of e-stamps in notarial deeds and PPAT documents still

meets the requirements for authenticity and maintains the same evidentiary power as physical stamp-based deeds.

The provisions in the Electronic Information and Transactions Law (UU ITE), specifically Article 5(4)(b), state that deeds made before notaries or PPATs are not considered electronic documents and cannot be equated with physical documents. This raises concerns that using e-stamps in the creation of notarial and PPAT deeds could lower the status of the deed from an authentic deed to a private deed, which holds lower evidentiary power. On the other hand, modernization and digitization in the notarial field are inevitable needs as time progresses. Therefore, a thorough legal analysis is necessary to evaluate the validity of using e-stamps in the creation of notarial deeds and PPAT documents based on the Stamp Duty Law and the Notary Position Law. The Stamp Duty Law provides a clear legal foundation for the use of e-stamps, but it does not specifically regulate their application in creating notarial and PPAT deeds. The lack of harmony between these regulations may lead to legal uncertainty for notaries, PPATs, and the parties using their services.

Based on the above background, this study aims to analyze the legal certainty of using e-stamps in the creation of notarial and PPAT deeds according to the Stamp Duty Law and the Notary Position Law, examining whether the use of e-stamps in these deeds fulfills the requirements for authenticity under the applicable regulations and whether there are legal gaps in the regulation of e-stamps concerning notarial and PPAT deeds.

METHOD

The type of research used is Normative Research. Normative research is a process of discovering legal principles, relevant rules, doctrines, and examining their consistency and application in a particular case. This research employs a Doctrinal approach, focusing on the study of written legal rules, legal doctrines, and the opinions of legal experts. This approach is often referred to as the juridical approach because it examines the law as a system of norms that apply in Indonesia (Nugraha, 2024).

The approach used is the legislative (statute) approach, based on primary legal materials. However, in addition to the primary legal materials, secondary legal literature that is relevant to the issues under study is also utilized. This approach aims to ensure that each argument constructed is presented logically, accurately, and systematically. Additionally, to strengthen the argumentation, the author also uses supplementary sources from the internet, ensuring that the sources are credible and accountable. In terms of analysis, this research applies a deductive method. This means that in examining and addressing the legal issue raised, the author first outlines legal concepts in general before moving on to more specific analysis.

This approach allows for the construction of a more structured argumentation, thus providing a clear and comprehensive understanding of the legal issue under discussion. In this research, I analyze the applicable legal regulations, such as the Stamp Duty Law and the Notary Public Law. I interpret the legal norms governing E-Stamps, the Notary Public Law, and their relationship to authentic deeds. I also interpret the legal norms that govern E-Stamps in the context of authentic deeds. I use the opinions of legal experts and legal theories to determine whether the regulations provide legal certainty.

RESULTS AND DISCUSSION

Requirements for the Validity of Authentic Deeds According to Legislation

In the context of society and contemporary legal practices, digitization has become a demand of the times. Notary and PPAT services are no longer solely concerned with physical documents but have started to engage with electronic documents, digital signatures, and e-stamps (Amayaffa et al., 2024). Here, a friction arises between conservative law (bound by rigid formal procedures) and digital innovation that demands speed, flexibility, and efficiency. From a juridical perspective, the validity of an authentic deed is regulated in Article 1868 of the Civil

Code, which states that it must be made by or before an authorized public official and comply with the form prescribed by law. E-stamps, according to Law No. 10 of 2020, are a tax collection tool for documents and are legally valid if issued by the government.

For a binding cooperation contract to be valid, it must meet the following requirements:

- a. General Requirements for Validity, based on Article 1320 of the Civil Code:
 - 1) Agreement of will,
 - 2) Capacity to act of the parties (capacity or ability to perform legal acts),
 - 3) A certain object (the subject matter of the contract),
 - 4) A lawful/illegal cause (the reason for the contract's creation).
- b. Special Requirements for Validity. These include written requirements for certain cooperation contracts, notarial deed requirements for certain cooperation contracts, deeds by specific officials (other than notaries) for certain contracts, and approval from the relevant authority.

I believe that e-stamps are an inevitability in the digital legal system and, in principle, do not contradict the concept of an authentic deed, as long as other formal requirements are still fulfilled, such as the presence of the parties before a public official and the recording in the protocol. In fact, e-stamps actually strengthen accountability and the digital footprint of documents, as long as they are used through an official system and can be verified. The use of e-stamps does not affect the authenticity of notarial or PPAT deeds as long as the substance of the deed meets the formal and material requirements and is made before an authorized official. E-stamps serve solely to fulfill the tax obligation, not as an essential requirement for the authenticity of the deed (Montolalu, 2025). However, to avoid doubt, notaries and PPATs must ensure that the e-stamps used are verified through the official system (Peruri or other channels). There remains a regulatory gap that needs to be filled, particularly in the form of implementing regulations or technical guidelines from the Ministry of Law and Human Rights, BPN, or professional associations (INI, IPPAT). This is important to ensure standardized use of e-stamps on authentic deeds, to prevent future misinterpretations, particularly in the process of evidence in court.

Legal Vacuum

A legal vacuum refers to a situation where a legal matter or event is not or has not yet been clearly regulated by the applicable laws and regulations. In legal terms, this is also referred to as *rechtsvacuum* (Nasir, 2017). Certainty means "provisions; determinations," and when the term "certainty" is combined with the word "law," it becomes legal certainty, which refers to a country's legal framework that can guarantee the rights and obligations of every citizen (Halilah & Arif, 2021). According to Soedikno Mertokusumo, legal certainty is considered one of the essential conditions for the enforcement of law. He stated: "judicial protection against arbitrary actions, meaning that a person will be able to obtain what is expected under certain circumstances" (Julyano & Sulistyawan, 2019). When there is a legal vacuum, legal certainty is disturbed. Conversely, when the law is complete and clear, legal certainty is realized.

There exists a legal vacuum in the regulation of e-stamps, specifically concerning their application in notarial deeds and PPAT deeds. Juridically, the use of e-stamps has been regulated under Law No. 10 of 2020 on Stamp Duty. This law introduces electronic stamps as a tax collection tool for documents. In practice, e-stamps are digitally attached through the official system of Perum Peruri, and their use has been considered valid in electronic transactions requiring legal proof of documents. However, there are no specific regulations governing the mechanism for using e-stamps in authentic documents such as notarial deeds and PPAT deeds. This raises potential doubts regarding the evidentiary strength of documents using e-stamps, especially when a physically created deed is merely affixed with a printed e-stamp in the form of a QR code without validation from the notarial or land registration electronic system.

As pointed out by Wibowo and Hartanto, although e-stamps are legally recognized, there is no clear mechanism regarding the evidentiary power of authentic deeds using e-stamps in the event of a legal dispute. This could potentially lower the value of the authentic deed to that of a private deed in judicial practice if the formalities are not fully met (Wibowo & Hartanto, 2025). On the other hand, Hasanah, Husna, and Haris, state that there is a gap between normative regulations and practical implementation.

Notaries and PPATs are still facing technical confusion, such as how to record e-stamps in the deed minutes or whether the e-stamp should be affixed electronically or printed physically in the form of a printed deed (Hasanah et al., 2024). In fact, Intansari and Ratna assert that in some cases, PPAT deeds made in digital form cannot be recognized as authentic deeds because they do not meet the requirements of Article 1868 of the Civil Code, which mandates that deeds must be made by or before an authorized public official and in the form prescribed by law (Intansari & Ratna, 2022).

Thus, it can be said that the legal vacuum is technical-normative, due to the absence of implementing regulations or technical guidelines from relevant institutions, such as the Ministry of Finance, the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN), or the Ministry of Law and Human Rights. This legal vacuum has the potential to disrupt legal certainty and the performance of public officials in serving the public in the digital era.

If the legal ambiguity related to the use of e-stamps in notarial and PPAT deeds is left unregulated, it could lead to various serious issues both in legal practice and in protecting the rights of the public. First, it could potentially lead to disputes in court, especially in terms of evidence. Without legal certainty regarding the validity of e-stamps in authentic deeds, judges might interpret them differently and lower the status of the deed from an authentic deed to a private deed. This would certainly harm the parties who have acted in good faith in the agreement. Second, the absence of technical guidelines could create uncertainty among notaries and PPATs regarding the use of e-stamps.

They might choose to continue using physical stamps, which they consider safer and more legally certain, thereby hindering the process of digitizing legal documents. Third, the general public and business actors could lose confidence in the validity of electronic documents, including deeds using e-stamps, because they may feel there is no guarantee that such documents will be recognized by banking institutions, courts, or other relevant agencies. Fourth, this legal vacuum could create inconsistent legal practices, as each region or official may have different standards and understandings regarding the use of e-stamps, which contradicts the principles of certainty and equality before the law. Finally, without an adequate validation and supervision system, the use of e-stamps is also vulnerable to abuse, forgery, or duplication, which could ultimately open the door to criminal acts in legal transactions.

Therefore, this legal vacuum must be addressed promptly through implementing regulations or technical guidelines that specifically regulate the use of e-stamps in notarial and PPAT deeds to ensure legal certainty, legal protection, and efficiency in the performance of public officials' duties in the digital era.

CONCLUSION

The legal vacuum concerning the use of e-stamps in notarial deeds and PPAT (Land Deed Officials) is not only a normative issue but also has the potential to give rise to various risks in legal practice, which can have a broad impact on society and the business world. This gap arises due to the absence of explicit and technical regulations in the implementing regulations on how e-stamps should be used in authentic documents created by notaries and PPATs. If this condition is allowed to persist, several risks may emerge that could disrupt legal order.

First, this legal vacuum may lead to future legal disputes. In the event of a civil or criminal case involving a deed affixed with an e-stamp, judges may interpret the validity of the deed

differently. As a result, it is possible that the deed, which was originally considered an authentic deed, could be downgraded to an underhand deed, as it is deemed not to meet the formal requirements stipulated in Article 1868 of the Civil Code.

Second, legal uncertainty could also create doubts among public officials, particularly notaries and PPATs, regarding the use of e-stamps. Many may prefer to continue using physical stamps, as they are considered legally safer, thereby slowing down the government's push for the digitalization of legal documents.

Third, the public, as users of notarial and PPAT services, may lose confidence in the legality of electronically created documents. When there is no guarantee that a deed affixed with an e-stamp will be recognized by third parties such as banking institutions, courts, or other authorities, the document loses its practical value.

Fourth, the legal vacuum also opens the door for inconsistent practices across different regions. Each notary or PPAT may have their own interpretation and procedures regarding the use of e-stamps, leading to disparities and legal inconsistencies that undermine the principle of equality before the law.

Finally, the absence of a clear validation and supervision mechanism for the use of e-stamps could create risks of abuse. QR codes or printed e-stamps could be forged, copied, or used for fictitious transactions, as not everyone has access to electronically verify authenticity. This opens the door for document forgery, abuse of authority, and even criminal acts of forging deeds. Considering the potential risks, it is clear that the legal vacuum in regulating e-stamps for notarial deeds and PPAT cannot be allowed to persist for too long. Immediate intervention from lawmakers is necessary to establish implementing regulations, whether in the form of Ministerial Regulations, Circular Letters, or technical guidelines from relevant authorities such as the Ministry of Finance, the Ministry of ATR/BPN (Land and Spatial Planning), and the Ministry of Law and Human Rights. The presence of such implementing regulations will strengthen legal certainty, protect public rights, and encourage credible digital transformation within Indonesia's legal system.

REFERENCE

- Abbas, I., & Putra, A. H. P. K. (2024). Utilitarianism Perspective on The Use of E-Stamps in Business Practices in Indonesia. *Jurnal IUS Kajian Hukum Dan Keadilan*, 12(1), 224–236.
- Amayaffa, A. A., Pribadi, D. S., & Wardana, K. W. (2024). Analisis Hukum dalam Penggunaan E-Materai di Kantor Notaris/Pejabat Pembuat Akta Tanah (PPAT). *As-Syar'i: Jurnal Bimbingan & Konseling Keluarga*, 6(3), 1896–1911.
- Halilah, S., & Arif, M. F. (2021). Asas Kepastian Hukum Menurut Para Ahli. *Siyasah: Jurnal Hukum Tata Negara*, 4(II).
- Hasanah, U., Husna, H., & Haris, M. (2024). Keabsahan Meterai Elektronik Pada Akta Otentik Di Notaris. *SULTAN ADAM: Jurnal Hukum Dan Sosial*, 2(1), 108–114.
- Intansari, O., & Ratna, E. (2022). Keotentikan Akta Pejabat Pembuat Akta Tanah Elektronik. *Notarius*, 16(2), 916–922.
- Julyano, M., & Sulistyawan, A. Y. (2019). Pemahaman terhadap asas kepastian hukum melalui konstruksi penalaran positivisme hukum. *Crepido*, 1(1), 13–22.
- Kalesaran, F. (2022). Analisis Yuridis Terhadap Meterai Elektronik Ditinjau Dari Undang-Undang Nomor 10 Tahun 2020. *Lex Privatum*, 10(4).
- Montolalu, M. J. (2025). KEDUDUKAN METERAI ELEKTRONIK DALAM SEBUAH PERJANJIAN DI TINJAU DARI PERATURAN PEMERINTAH NOMOR 86 TAHUN 2021 TENTANG PENGADAAN, PENGELOLAAN DAN PENJUALAN METERAI. *LEX PRIVATUM*, 14(5).
- Nasir, G. A. (2017). Kekosongan Hukum & Percepatan Perkembangan Masyarakat. *JHR (Jurnal Hukum Replik)*, 5(2), 172–183.

- Nugraha, S. (2024). *Metode Penelitian Hukum*. Ruang Karya Bersama. <https://book.ruangkarya.id/views/shop-single.php?id=6936abe4-f328-11ee-8115-0904a7ab83ff>
- Pramono, D. (2015). Kekuatan pembuktian akta yang dibuat oleh notaris selaku pejabat umum menurut hukum acara perdata di Indonesia. *Lex Jurnalica*, 12(3), 147736.
- Utami, A. (2023). *ANALISIS HUKUM PENERAPAN PRINSIP KEHATI-HATIAN (PRUDENTIAL PRINCIPLE) NOTARIS DALAM PEMBUATAN AKTA AUTENTIK*. Universitas Muslim Indonesia.
- Wahyuni, W. (2022). *Akta Autentik dan Akta di Bawah Tangan*. <https://www.hukumonline.com/>. <https://www.hukumonline.com/berita/a/akta-autentik-dan-akta-di-bawah-tangan-lt63a2eaabaf2db/>
- Wibowo, K. Z., & Hartanto, G. (2025). Implications Of The Use Of E-Stalls On The Binding Force In Proof Of Electronic Agreements. *Jurnal Hukum Sehasen*, 11(1), 261–270.