

Implementation of the Provisions of Government Regulation Number 24 of 2016 Article 32 Concerning Honorarium of PPAT

(Study at the PPAT office located in the working area in situbondo)

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ABSTRACT

The regulation regarding honorarium does not mention a definite amount or proportion, but only determines the upper limit preceded by the word “may not exceed” 1% (one percent) of the transaction price stated in the deed as stipulated in Article 32 paragraph (1) of Government Regulation No. 24 of 2016 amending Government Regulation No. 37 of 1998 on the Regulation of the Position of Land Deed Makers. This certainly raises problems related to the absence of certainty regarding the amount of honorarium so that it allows for differences in rates between PPATs with one another. This research was conducted with the aim of revealing whether the implementation of the determination of PPAT honorarium carried out by a PPAT at the PPAT Office located in the Working Area in Situbondo is in accordance with the provisions of Law Number 24 of 2016 Article 32 concerning PPAT Honorarium and the factors that hinder the implementation of Article 32 of Law Number 24 of 2016 concerning PPAT honorarium. This research is designed using juridical-empirical research methods. The results of this study indicate that the implementation of honorarium in Situbondo district is not fully in accordance with the provisions of Article 32 of Law Number 24 of 2016 concerning PPAT honorarium. Factors causing obstacles to the implementation of the provisions of Law Number 24 of 2016 Article 32 concerning PPAT Honorarium in Situbondo because the rules do not also provide a salary for the PPAT.

KEYWORDS: Honorarium, PPAT, Deed.



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I. INTRODUCTION

In the legal world, land registration is an important and complex matter. To fulfill the need for legal services in the field of land registration, people rely on Land Deed Officials (PPAT). PPAT has the duty and authority to maintain and manage data related to land registration. This

authority is given to the PPAT regardless of social status, be it the well-off or the poor. In meeting the needs of these legal services, all people must get the same service from a PPAT.¹ Land registration is the process of collecting data about certain land, processing, storing and presenting the data to guarantee legal certainty in the land sector. The government, through the National Land Agency (BPN), is responsible for carrying out land registration throughout Indonesia.²

The function of PPAT is as a public official authorized to make deeds of transfer of land rights, encumbrance of land rights, and other deeds regulated by applicable laws and regulations.³ In its implementation, the Head of the Regency/City Land Office is assisted by the Land Deed Official (PPAT) and other officials. This is because PPAT has the authority, which includes the authority both to transfer land rights and other legal actions.⁴ PPAT has an important role in maintaining legal certainty related to land ownership.⁵

PPAT as a public official who has the authority to make authentic deeds related to certain legal acts, carries out his duties and positions with the provision that although he is appointed and dismissed by the government, he does not get a salary from the government and does not get a pension. Thus, the honorarium received by the PPAT is personal income, which means that when the PPAT performs his position, he will get an honorarium or tariff given by the public or client for the legal services provided. The provision of PPAT honorarium is important because it is the PPAT's right when it finishes providing its services in accordance with its authority to make an authentic deed for an act or agreement carried out.

The provision of PPAT honorarium as regulated in Article 32 paragraph (1) of Government Regulation of the Republic of Indonesia Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Regulations on the Position of Land Deed Officials (hereinafter referred to as PP Regulation on the Position of PPAT) which states, "The service fee (honorarium) for PPAT and temporary PPAT, including the service fee (honorarium) for witnesses, shall not exceed 1% (one percent) of the transaction value stated in the deed." ⁶

The regulation regarding PPAT honorarium is also regulated in the latest regulation, namely Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 33 of 2021 concerning Fees for Land Deed Officials (hereinafter referred to as Permen ATR/BPN 33/2021) concerning Fees for Land Deed Officials, issued by considering that in order to improve the ease of doing business in Indonesia related to property

¹ Abidin, Muhamad Zainal, dan Muhammad Abdul Aziz. "The Low Establishment Of The Ppat Working Honorarium On The Transfer Of Land Rights In Jayapura City From A Sharia Economic Perspective." *Islamic Economic and Business Journal* 4.2 (2022), p.47-62.

² Imam Koeswahyono Muchsin dan Soimin, *Hukum Agraria Indonesia dalam Perspektif Sejarah*, (Bandung: PT. Refika Aditama, 2014), p.95.

³ Badu, Suci Ananda, "Tugas dan Kewenangan Pejabat Pembuat Akta Tanah (PPAT) Dalam Pelaksanaan Pendaftaran Tanah di Indonesia." *ex Administratum* 5, no. 6 (2017), p. 19.

⁴ Rudi Indrajaya, et al, *Notaris dan PPAT Suatu Pengantar*, (Bandung: PT. Refika Aditama, 2020), p. 14.

⁵ Bernhard Limbong, , *Hukum Agraria Nasional*, (Jakarta: Margaretha Pustaka, 2012), p. 68

⁶ Government Regulation Number 24 of 2016 Article 32 paragraph (1) concerning the Regulations on the Position of Land Deed Making Officials.

registration, it is necessary to have clarity on the costs of transferring land rights and to clarify the costs required in regulating fees for services in the context of making PPAT deeds.⁷

The service fee as referred to in Article 1 of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 33 of 2021 concerning Service Fee for Land Deed Officials stipulates that:

1. Service fee of Land Deed Official and Temporary Land Deed Official for the cost of making a deed shall not exceed 1% (one percent) of the transaction price stated in the deed.
2. The service fee as referred to in paragraph (1) shall include the honorarium of witnesses in the making of the deed.
3. The Service Fee as referred to in paragraph (1) shall be based on economic value.
4. Economic value as referred to in paragraph (3), is determined from the transaction price of each deed with details as follows:
 - a. Less than or up to Rp500,000,000.00 (five hundred million rupiah), maximum 1% (one percent);
 - b. More than Rp500,000,000.00 (five hundred million rupiah) up to Rp1,000,000,000.00 (one billion rupiah), maximum 0.75% (zero point seven five percent);
 - c. More than Rp1,000,000,000.00 (one billion rupiah) up to Rp2,500,000,000.00 (two billion five hundred million rupiah), maximum 0.5% (zero point five percent); or
 - d. More than Rp2,500,000,000.00 (two billion five hundred million rupiah), a maximum of 0.25% (zero point twenty-five percent).⁸

Furthermore, it is regulated in Permen ATR / BPN Number 33 of 2021 concerning Fees for Land Deed Officials, that PPAT and Temporary PPAT are obliged to provide deed-making services without charging fees to people who are unable. People who cannot afford it are proven by a Certificate of Incapacity issued by an authorized agency. The stipulation of the regulation regarding the new honorarium Permen ATR / BPN 33/2021 concerning Fees for Land Deed Officials, which regulates the PPAT service fee as intended is based on the economic value of each deed transaction, which in this case raises problems related to the decrease in the honorarium received by the PPAT in terms of determining the PPAT service fee.

The regulation on honorarium does not mention the exact amount or proportion, but only determines the upper limit preceded by the word “may not exceed” 1% (one percent) of the transaction price stated in the deed. This certainly raises problems related to the absence of certainty regarding the amount of honorarium, allowing for differences in rates between one PPAT and another. The difference in rates between PPATs can also trigger inequality of services provided, moreover clients can bargain with PPATs regarding the honorarium given so that it can reduce the honor, glory, respect / appreciation for the PPAT profession.

⁷ Handayani, Husna, Aminuddin Ilmar, & Muhammad Aswan. "Pengaturan Honorarium Pejabat Pembuat Akta Tanah." *Amanna Gappa*, Vol. 31 No. 2, (2023), p.82-93.

⁸ Regulation of the Minister of Agrarian Affairs and Spatial Planning / Head of the National Land Agency Number 33 of 2021 concerning Service Fees for Land Deed Officials.

At a practical level, a phenomenon arises where in social media and the internet that the author reads where PPATs complain about a decrease in honorarium pegged by the Minister of ATR / BPN in terms of regulation of service fees. The regulation is difficult to implement because in terms of the regulation itself, in terms of the value of the honorarium that has been determined by the regulation is very small not to mention that the PPAT must pay the salaries of its employees and office equipment that must be fulfilled as well so it is very difficult if it is implemented and regarding the absence of clear sanctions and who provides sanctions if the regulation is not implemented and there has been no counseling regarding the new regulation.⁹

The decrease in PPAT fees will impact the quality of the deeds produced and affect the sense of responsibility of the PPAT. Additionally, the increasing number of PPATs each year, especially in major cities, despite the limitations on the number in a given area, allows clients to trust the PPATs they already know for their deed services. As a result, newly appointed PPATs will struggle to find clients, leading to an injustice between senior and junior PPATs. The decrease in the regulation of honorariums can also lead to unhealthy price competition to attract more clients, especially since clients can negotiate with PPAT regarding the honorarium provided.

Therefore, it is important for PPAT in each region to determine the standard PPAT honorarium with a definite nominal based on the provisions of the PPAT Position Law Number 24 of 2016 Article 32 concerning PPAT Honorarium so as to minimize the conflict of price wars that cause unfair competition for PPAT which is detrimental to the PPAT position. Based on the above problems, the focus of discussion in this study is on the implementation of the provisions of Government Regulation Number 24 of 2016 Article 32 concerning PPAT Honorarium (Study at the PPAT Office which has a working area in Situbondo).

II. METHODOLOGY

The type of research is empirical research, which is legal research conducted on how the law is implemented based on existing conditions. The approach used in this research is juridical-sociological, which involves examining societal phenomena that have been regulated by law, based on applicable legislation, and connecting it with the realities occurring in the field. The focus of this research is the implementation of the determination of PPAT honorarium at the PPAT Office located in the Work Area of Situbondo, in accordance with the provisions of Law Number 24 of 2016, Article 32, concerning PPAT honorarium.

III. IMPLEMENTATION OF THE DETERMINATION OF PPAT HONORARIUM CONDUCTED BY A PPAT AT THE PPAT OFFICE FROM THE PERSPECTIVE OF THE PROVISIONS OF LAW NUMBER 24 OF 2016

A. Implementation of the Creation of Authentic Deeds by PPAT in Situbondo

Regarding the role of PPAT in the implementation of Land Ownership Certification, according to the explanation of one of the PPATs selected as a respondent, PPAT plays a significant role

⁹ Purwaning Rahayu Sisworini, Penerapan Honorarium PPAT Sebagai Upaya untuk Penyetaraan Pelayanan (Studi Kasus di Kota Malang), "Jurnal IUS Kajian Hukum dan Keadilan", Volume 8 Nomor 3, (2020), p.516.

in providing legal certainty in the land certification process.¹⁰ For example, if there is a transfer of land rights, whether through sale, gift, or other means, a sale/gift deed or similar document must be created for the land. This is in accordance with Government Regulation Number 24 of 1997 concerning Land Registration.

As stated in Article 1 of the Regulation of the Head of the National Land Agency Number 2 of 2018, PPAT is a public official who is authorized to make authentic deeds regarding certain legal actions regarding land rights. Meanwhile, one PPAT states that PPAT is an official who is authorized and responsible for making deeds of agreements that intend to transfer land rights, grant new rights to land, mortgage land or lend money with land rights as collateral.

Judging from the definition and main tasks of responsibility, as well as the authority of the PPAT, the Situbondo Regency PPAT has carried out its obligations in accordance with its role. PPAT plays a very important role in providing certainty and providing legal protection for interested parties. Because, the law in people's lives requires evidence that clearly determines the rights and obligations of a person as a legal subject in society. In this case, the evidence in question is a certificate. Authentic deeds as the strongest evidence have an important role in every legal relationship in the life of the community, which in this case is the property rights to land.

An authentic deed essentially contains formal truth in accordance with what the parties have informed the PPAT. However, the PPAT has the obligation to ensure that what is contained in the PPAT Deed is truly understood and in accordance with the will of the parties, namely by reading it aloud so that the contents of the PPAT Deed are clear, and providing access to information, including access to related laws and regulations for the parties signing the deed.¹¹

In this case, the authorized public official is PPAT (Land Deed Official) appointed by the head of the Indonesian National Land Agency. His authority is to make certain deeds, such as Deed of Sale and Purchase, Exchange, Grant of Building Rights on Land of Ownership, Grant of Mortgage, Entry into the Company, Division of Joint Rights and Grant of Use Rights on Land of Ownership. Before carrying out the sale and purchase process, the seller and buyer must ensure that the land is not in dispute or a lien on the Bank. If the land is in dispute, the PPAT may refuse to make the proposed Sale and Purchase Deed.

In principle, the sale and purchase of land is clear and cash, i.e. it is done in front of a Land Deed Official (PPAT) and the price has been paid in full. If the land sale and purchase price has not been paid in full, then the making of AJB cannot be done. However, before the sale and purchase transaction is carried out, the Temporary PPAT will provide an explanation of the procedures and requirements that need to be completed by both the seller and the buyer. The requirements are as follows:

¹⁰ Rasda, Dewi, Muhammad Sabir Rahman, and Bakhtiar Tijjang. "Tanggung Jawab Pejabat Pembuat Akta Tanah (PPAT) Dalam Pendaftaran Peralihan Hak Milik Atas Tanah." *Jurnal Litigasi Amsir* 9.1 (2021), p.34- 40.

¹¹ Boedi Harsono, *Hukum Agraria Nasional, Sejarah Penyusunan UUPA, Isi dan Pelaksanaannya*, (Jakarta: Djambatan, 2007), p385.

1. Examination of certificates and Land and Building Tax

Generally, the first step taken by the PPAT before the transaction is conducted is to examine the land rights certificate and the Land and Building Tax (PBB). For this examination, the PPAT will request the original land rights certificate and the Tax Payment Receipt (STTS) from the Seller.

The examination of the land title certificate is needed to ensure the conformity of technical and juridical data, namely between the land certificate and the Land Book at the Land Office. The examination of the land title certificate is also carried out by the PPAT to ensure that the land is not currently involved in a legal dispute, is not being pledged, or is not under seizure by the authorities. In addition, the PPAT checks the PBB STTS to ensure that the land is not in arrears of PBB payments.

2. Cost components in the Deed of Sale and Purchase

In addition to the land sale price, other cost components that need to be incurred by both the seller and the buyer are Income Tax (PPh) and Fees for Acquisition of Land and Building Rights (BPHTB). Income Tax must be paid by the Seller at 2.5% of the land price, while the Buyer must pay BPHTB at 5% after deducting the Non-Taxable Tax Object Selling Value (NJOPTKP). In addition to taxes, other costs that need to be incurred are temporary PPAT services, which are generally borne jointly by the Seller and Buyer.

3. Signing of the Sale and Purchase Deed

After the Seller and Buyer submit the land certificate, tax payment receipt and identity documents of the parties and pay the transaction fee component, the Seller and Buyer go to the Temporary PPAT to sign the Sale and Purchase Deed. The signing must be done in front of the PPAT and is usually witnessed by 2 witnesses who also sign the AJB. Generally, the two witnesses come from the PPAT office concerned.

4. Reverse the name

After the signing of the Sale and Purchase Deed, the next step is to transfer the name of the certificate from the Seller's name to the Buyer's name. The process is carried out at the Land Office by a PPAT. This process can take approximately one to three months. The documents that need to be prepared by the buyer include.

- a. Copy of Seller's Identity Card and spouse.
- b. Copy of Family Card.
- c. Copy of Marriage Certificate.
- d. Original Land Certificate
- e. Original land and building tax deposit receipt (STTS)
- f. Husband/Wife Consent Letter (or the consent can also be given in the Sale and Purchase Deed).
- g. Original Death Certificate if the husband/wife has died.
- h. Original Certificate of Heirs if the husband/wife has died and there are children born from their marriage.

Meanwhile, the documents that need to be prepared by the buyer are as follows:

- 1) Photocopy of Identity Card (KTP).
- 2) Photocopy of Family Card (KK).
- 3) Copy of Marriage Certificate if married.
- 4) Copy of NPWP if any

B. Determination of PPAT honorarium in Situbondo

PPAT as a profession is bound and subject to legislation and other rules. There are at least two that become the basis for determining the amount of honorarium, namely the law of PPAT Position and PPAT Code of Ethics. This honorarium is the right of PPAT, which means that people who need PPAT services are obliged to pay PPAT honorarium, however PPAT is also obliged to help freely for those who are unable to provide honorarium to PPAT.

As a public official, a PPAT carries out its duties and authority in accordance with the PPAT Position Regulation and Government Regulation of the Republic of Indonesia Number 37 of 1998 concerning the Regulation of the Position of Land Deed Maker. Within this framework, PPATs are entitled to receive fees or honorarium for the services they have provided. Article 32 paragraph (1) of the Regulation on the Position of a PPAT stipulates that the honorarium of PPATs and Temporary PPATs, including witness honorarium, shall not exceed 1% of the transaction price stated in the deed.

PPAT in terms of making authentic deeds has been regulated in the provisions of Law Number 24 of 2016 Article 32 concerning PPAT Honorarium which reads:

- (1) *The fees (honorarium) of PPAT and Temporary PPAT, including the fees (honorarium) of witnesses may not exceed 1% (one percent) of the transaction price stated in the deed.*
- (2) *PPAT and Temporary PPAT shall be obliged to provide services without charge to a person who is incapable.*
- (3) *In performing their duties, PPATs and Temporary PPATs are prohibited from making levies outside the provisions as referred to in paragraph (1).*
- (4) *Special PPATs shall perform their duties without charging fees.*
- (5) *Violation of the provisions as referred to in paragraphs (1) through (4) shall be subject to administrative sanctions.*
- (6) *Further provisions regarding administrative sanctions shall be regulated by Ministerial Regulation.*

Based on the results of interviews with several PPATs based in Situbondo district regarding honorarium rates, there are many ways to determine them, namely as follows:

1. PPAT A stated in his interview regarding the provision of PPAT honorarium as follows:

“in setting the rate for making a deed, I adjust it to the size of the land or the size of the transaction, but sometimes I also charge more than the prevailing regulations, depending on the conditions of the party facing me.”

2. PPAT H stated in his interview regarding the provision of PPAT honorarium as follows:

"I set the rate based on the estimated costs that I have to spend including the location of the parties if the seller or buyer cannot come to the office then I will increase the rate for making the deed that I make, because the honorarium that I receive is not only for me personally but also to cover office operational costs."

3. PPAT S stated in his interview regarding the provision of PPAT honorarium as follows:

"I mostly give the same rate to my clients, because I think the process is not much different so I rarely refer to the applicable rules, sometimes I also look at the transaction value, so I assume this is the basis for giving the same rate to all clients."

4. PPAT M stated in his interview regarding the provision of PPAT honorarium as follows:

"First, I look at the transaction value, sometimes it follows the applicable rules but sometimes I am higher than the existing rules because in practice sometimes the honorarium I receive cannot cover the operational costs of the office including salaries for my staff and so on."

5. PPAT N stated in his interview regarding the provision of PPAT honorarium as follows:

"First, it depends on the size of the transaction value and the type of documents submitted. For instance, if the documents are already in the form of certificates and follow the applicable regulations, the fee does not exceed 1%, and sometimes it is even below 1%. However, if the documents submitted are still in the form of Petok D or Kohir, the fee I charge will be higher compared to those that are already in the form of certificates, because the risk is greater with Petok D documents, which tend to have more issues compared to those that are already in the form of certificates."

Based on the results of the interview, it is stated that PPATs in Situbondo Regency have different ways of determining honoraria, this is done because the PPATs adjust to the operational costs that must be incurred, the respondents think that the existing regulations have not been able to become a strong basis for their determination because they are only in the form of an appeal not to exceed 1%.

This is due to the provisions of the Government of the Republic of Indonesia Regulation Number 24 of 2016 concerning Land Deed Officials in Article 32 paragraph 1 in the form of honorarium for Land Deed Officials (PPAT). For the Land Deed Official (PPAT), the honorarium given to the applicant for the transfer of land will help both parties. The provision of honorarium between Land Deed Officials (PPAT) in Jayapura city for the transfer of land rights causes differences in provision.

According to other respondents, the distribution of honoraria is not entirely taken but also serves the office's interests, such as employee salaries as labor, electricity for computers, and other equipment. A PPAT prioritizes service to the community over income, which means focusing on what needs to be done and not thinking about the amount of income received from clients due to their interests. In this way, their income is reasonably fulfilled if the clients are satisfied with the service provided. Every client who comes to the office, whether affluent or less affluent, has equal obligations to be able to use his services.

Based on the discussion above, it can be understood that the emergence of the perception of freedom to provide honorariums that do not exceed 1% can be concluded that PPAT has its own basis for determination. Providing below 1%, PPAT also has the belief that what is determined does not violate government regulations. The existence of a determination and belief that it does not violate government regulations is due to the taking of honorariums below 1%. The emergence of this perception results in differences in honorariums between Land Deed Making Officials (PPAT).

PPAT has the assumption of freedom to provide honorarium to the applicant. The Land Deed Making Officer (PPAT) in the freedom to provide honorarium still prioritizes the regulations set by the government. The regulation makes the freedom to provide honorarium as long as it does not exceed 1% (percent). Thus, in the implementation of the implementation of honorarium in Situbondo Regency, more is not based on the applicable rules with the provisions of Law Number 24 of 2016 Article 32 concerning PPAT Honorarium, although in its implementation or method using different approaches such as prioritizing the transaction value, looking at the client's economy, equalizing rates and considering operational costs and there are differences in the determination of rates between new and senior PPAT.

IV. FACTORS CAUSING DIFFICULTIES IN IMPLEMENTING THE PROVISIONS OF LAW NUMBER 24 OF 2016 ARTICLE 32 ON PPAT HONORARIUM

PPAT, as a public official, carries out its duties and authorities in accordance with the PPAT Position Regulation and the Government Regulation of the Republic of Indonesia Number 24 of 2016 concerning the Regulation of the Land Deed Maker Position. In this framework, PPAT is entitled to receive service fees or honorarium for the services rendered. Article 32 paragraph (1) of the PPAT Position Regulation stipulates that the honorarium for PPAT and Temporary PPAT, including witness honorarium, shall not exceed 1% of the transaction price stated in the deed.

However, in the results of interviews with 5 (five) PPATs in Situbondo Regency, there are several issues related to the effectiveness of law enforcement. Analysis based on the legal effectiveness theory according to Lawrence M. Friedman shows that the effectiveness of law enforcement depends on three elements of the legal system: legal substance, legal structure, and human behavior patterns. Legal substance in this context refers to the norms regulated in legal regulations.¹²

The norm used as a reference is Article 32 paragraph (1) of the PPAT Job Regulations which limits the PPAT honorarium to not exceed 1% of the transaction price in the deed. However, there are differences in information regarding this regulation. The legal sources that the author found indicate differences in the maximum limit of the PPAT honorarium. Administrative sanctions will be applied if there is a violation of this provision. However, there is no provision that states a definite proportion, but only regulates that "it must not exceed" 1% of the transaction price in making a deed.

¹² Lawrence M. Friedman, *The Legal System: A Social Science Perspective*, (New York: Russel Sage Foundation, 1975), p.14.

This creates uncertainty regarding the amount of honorarium that should be given because there are no definite sanctions for PPATs who violate the existing rules. Furthermore, the difference in transaction values between regions also affects the implementation of the rules regarding PPAT honorarium. In Situbondo Regency, there are still transactions valued below Rp100,000,000 (one hundred million rupiah). This results in a very low maximum honorarium that can be given by PPAT. For example, if a transaction is valued at Rp50,000,000 (fifty million rupiah), the maximum honorarium that can be received by PPAT is only Rp500,000 (five hundred thousand rupiah).

This is a problem for PPAT because the honorarium they receive is not commensurate with the time and effort they spend and also the risk they will receive if there is a dispute over the deed they made. This limitation can result in a lack of interest among legal experts to become PPAT, considering the limited honorarium.

Basically, the Land Deed Official (PPAT) cannot refuse any client who comes to perform a legal act. This is regulated in Article 32 Paragraph (2) of Government Regulation of the Republic of Indonesia Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Regulations on the Position of Land Deed Officials, which states that "PPAT and Temporary PPAT are obliged to provide services free of charge to those who are unable." The article shows that someone who is unable or the underprivileged community can be provided services without any fees by the Land Deed Official (PPAT). This regulation slightly provides leniency to the underprivileged community to obtain the same justice in front of the law.¹³

In addition, in interviews with several respondents, it was known that their duties and responsibilities were not only limited to the process of making a deed. Rather, it performs other tasks such as conducting tax validation, and several processes that are requirements for issuing the deed it makes. All of these tasks require in-depth legal knowledge and good professional skills. In addition, PPAT has an obligation to provide legal services to the underprivileged. This is based on humanitarian considerations, the interest of clients in need, and PPAT's certainty of the client's lack of ability. However, there are several factors that are obstacles in providing legal services to people who are unable to afford it, such as limited resources and limited public understanding of reporting procedures.

In practice, the resource person respondents said that the distribution of PPAT honorarium is not entirely for personal interests, but is also used to carry out office operations, such as paying employee salaries and electricity costs. PPAT prioritizes services to the community rather than getting a large income. They focus on the tasks that must be done without regard to the amount of income received by the client. In order to ensure good service, PPAT is expected to comply with the PPAT Position Law and the PPAT code of ethics. Thus, PPAT can carry out its duties well in providing notary services to the community.

¹³ Muchsin, Tamrin, Sri Sudono Saliro, Sardjana Orba Manullang, and Marjan Miharja. "Pejabat Pembuat Akta Tanah Dalam Hal Pendaftaran Tanah: Sebuah Tinjauan Kewenangan Dan Akibat Hukum." *Madani Legal Review* 4, no. 1 (2020), p.63-80.

In addition, in interviews with PPATs, it was known that their duties and responsibilities were not only limited to the process of making deeds. They also have to carry out other duties, conduct tax validation, and several processes that are required to issue the deed they make. All of these tasks require in-depth legal knowledge and good professional skills. However, the honorarium given to PPAT does not take into account the complexity and additional responsibilities they carry.

This situation becomes more complex when PPAT faces increasingly high demands and expectations of the community regarding the land registration process. Many people want their land registration to be completed quickly and smoothly, but PPAT is limited in the resources and time they have to meet all these needs. These limitations can affect the efficiency and quality of services provided by PPAT. In addition, PPAT has an obligation to provide services for free to people who are unable to afford it, in accordance with the provisions of the Law. However, there are factors that can hinder PPAT in providing services to people who cannot afford it, such as community factors and office interests. PPAT income from honorariums is also used for office purposes, such as employee salaries and operational costs.

V. CONCLUSION

The implementation of honorarium in Situbondo Regency has not fully complied with the provisions of Law Number 24 of 2016, especially Article 32 concerning PPAT honorarium, although in its implementation or methods, it uses various approaches such as prioritizing transaction value, considering the client's economy, standardizing rates, and taking operational costs into account.

Meanwhile, the factor that inhibits the implementation of the provisions of law number 24 of 2016 article 32 concerning PPAT fees in Situbondo is the absence of rules that provide clear sanctions for violating PPATs. In addition, the difference in transaction value also affects the implementation of the rules regarding PPAT honorarium. In Situbondo Regency, there are still transactions with a value below Rp100,000,000. This causes the maximum honorarium that can be given by a PPAT to be very low. In carrying out these duties, PPATs require in-depth legal knowledge and good professional skills. However, the honorarium given to the PPAT does not take into account the responsibilities assumed. In addition, PPATs have an obligation to provide services free of charge to people who are unable, in accordance with the provisions of the Law. However, there are factors that can hinder PPAT in providing services to people who are unable, such as community factors and office interests. PPAT revenue derived from honorarium is also used for office purposes, such as employee salaries and operational costs.

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