

Determination of the Cost of Making a Sale and Purchase Deed at The Office of Notary Neny Ari Kusuma, SH., MK.N Kota Malang According to The Law Article 36 Paragraph (3)

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Article History

Received : 10-08-2024

Revised : 25-08-2024

Accepted : 01-09-2024

Keywords: *Deed of Sale and Purchase; Determination of Costs; Land Deed; Land Deed Office/Notary*

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui bagaimana biaya yang diperlukan untuk melakukan akta jual beli sesuai pasal 36 ayat 3 UU terjadi di Kantor Notaris Neny Ari Kusuma, SH., MKn. Ketika data dikumpulkan, metode seperti observasi, wawancara, dokumentasi, dan studi literatur digunakan. Analisis data yang digunakan bersifat deskriptif kualitatif dengan sumber data primer dan sekunder. Penelitian ini bertujuan untuk mengevaluasi bagaimana biaya akta jual beli di Kantor Notaris dan PPAT Neny Ari Kusuma, SH., MKn sesuai dengan undang-undang pasal 36 ayat 3. Hasil penelitian menunjukkan bahwa biaya yang ditetapkan di kantor notaris dan PPAT Neny Ari Kusuma, SH., MKn sesuai dengan undang-undang pasal 36 ayat 3 karena biaya tersebut murni berasal dari kesepakatan PEMDA INI Kota Malang tanpa biaya tambahan.

ABSTRACT

The purpose of this study is to find out how the costs required to make a sale and purchase deed according to article 36 paragraph 3 of the Law occur at the Office of Notary Neny Ari Kusuma, SH., MKn. When data is collected, methods such as observation, interviews, documentation, and literature studies are used. The data analysis used is qualitative descriptive with primary and secondary data sources. This study aims to evaluate how the cost of the sale and purchase deed at the Notary Office and PPAT Neny Ari Kusuma, SH., MKn is in accordance with the law article 36 paragraph 3. The results show that the fees set at the notary and PPAT office of Neny Ari Kusuma, SH., MKn are in accordance with the law article 36 paragraph 3 because the fees purely come from the agreement of the PEMDA INI Malang City without additional fees.

INTRODUCTION

Buying and selling land is one of the activities that we often encounter today. The more development in an area increases, the more the need for land and buildings increases. Land has an important role in meeting human needs, and because of its economic value, land also has an important role for individuals in local communities. Because land has a social function,

the public interest should not be compromised in its use or utilization. Therefore, there needs to be an effort to help ensure legal certainty in various fields, including ensuring legal certainty in the land sector. The importance of the real estate function requires legal certainty regarding the real estate.

The Land Deed Making Official, in this case PPAT, is referred to as the party that regulates land registration in Government Regulation Number 4 of 1997. In general, article 1 number 24 explains that the Land Deed Making Officer (hereinafter referred to as PPAT) is a general official who is authorized to carry out certain acts. The Land Deed Making Officer (PPAT) has the main task of carrying out land registration activities by making deeds stating that certain legal acts have been carried out in relation to land rights, property rights or house units. Registration of changes in land registration data resulting from legal litigation.

Land Deed Making Officer (PPAT) is an official who makes a land deed by making a deed that explains that certain legal acts have been carried out in connection with property rights to land or property rights to housing units that are used as the basis for ownership. In the case of registration, there is a change in land registration data due to the legal act. Activities in land registration include collecting, processing, storing and presenting physical and legal data as well as issuing proof of rights to a certain property. This series of activities starts from the first registration (initial registration) and ensures that the data and documents proving rights stored and submitted to the District and City Land Offices are always up-to-date, including subsequent maintenance for that purpose.

The legal basis for imposing costs and compensation to parties and customers is based on the economic and sociological value of each act they commit. However, in practice, there are often differences in service rates set by Notary & PPAT Neny Ari Kusuma, SH., MKn in Malang City according to UUJN article 36 paragraph (3). This is quite confusing to potential applicants that it causes them to conduct a "price comparison" before making a final decision to transfer their selling rights. This is similar to what happened at the Notary Office and PPAT in Malang City, where certain prices were found that were different from the applicable prices. This makes the assumption that there is a possibility of charging fees other than the cost of making the deed of sale and purchase that is deferred to the applicant may occur. This is of course contrary to the regulations that have been explained above.

From these problems, the author uses the Notary & PPAT Office of Neny Ari Kusuma, SH., MKn in Malang City to find out whether the cost of making the sale and purchase deed is in accordance with the applicable regulations or in accordance with the cost of handling the necessary documents will be determined. This is to find out if everything is going well or vice versa.

Furthermore, from the first previous study, entitled Analysis of the Determination of the Cost of Making a Sale and Purchase Deed at the Notary Office "x" Seen from the Accounting Aspect of Behavior at the Notary Office of Sidoarjo by Alfiyyul Anfi The result is that the determination of the cost of making a sale and purchase deed at the notary office "x" Sidoarjo is in accordance with the regulations of the Regional Revenue Office (Dispenda). Then the

second, a study conducted by Ismi Maulidia entitled Determination of the cost of making a sale and purchase deed based on the behavioral accounting aspect at the notary office and PPAT "x" in Tegal Regency which the result is the determination of the cost of the sale and purchase deed seen from the aspect of behavioral accounting at the notary office and PPAT "x" in Tegal is in accordance with the regulations of the Regional Regulation of the Indonesian Notary Association (PENGDA INI) Central Java. The researcher developed the reference, because it has similarities in research methods.

Based on the formulation of the problems described above, this study aims to, among other things, determine the cost of making a sale and purchase deed at the Notary Office and PPAT Neny Ari Kusuma, SH., MKn in Malang City according to the UUJN article 36 paragraph (3).

Cost is a form of sacrifice to economic resources expressed in the form of a unit of money, where it has happened or may occur in a company's efforts to obtain goods or services (Purwaji et al., 2018). According to Dunia et al. (2018), cost is an expense to obtain goods or services that are useful in the future, or have a usefulness for more than one accounting period.

According to Agus Purwaji, Wibowo, and Sabarudin Muslim (2023), cost accounting produces cost information needed by management as a tool to carry out management functions, such as planning, controlling, and decision-making within the company.

According to Dunia, Abdullah, and Sasongko (2019), cost accounting is a part of management accounting that emphasizes the determination and control of costs, that in simple terms cost accounting is the process of calculating the value of inventory listed in the balance sheet statement and the value of inventory listed in the balance sheet statement and the value of the cost of goods sold listed in the income statement which is information for the company. This cost accounting is related to the cost of producing an item attached to the company.

According to Melina et al. (2022), cost accounting is the process of identifying, recording, calculating, summarizing, evaluating, and reporting the cost of a product, both goods and services, with certain methods and systems so that the company's management can make business decisions effectively and efficiently.

According to Sudikno Mertokusumo (2018), there are two types of deeds in notary law: 1) Authentic Deeds. According to Article 1868 of the Civil Code, an authentic deed is "a deed made in a form prescribed by law made by or in the presence of a public official authorized for it at the place where the deed is made". Authentic deeds are also divided into 2 (two) types: a) Deed of the Parties (Partij Deed). It is a deed that contains information that the parties want to be included in the relevant deed, such as sale and purchase deeds, loan agreement deeds, credit deeds, lease deeds, and others, b) Deed of Office (Ambtelijk Deed or Relaas Deed). It is a deed that contains official information from the authorized official about the events that occurred before him. Therefore, the information presented in this deed only comes from the official who made it. This deed includes: Minutes of the Meeting of the Board

of Directors of the Limited Liability Company, Minutes of the Meeting of Shareholders, Minutes of the Auction, Minutes of Withdrawal of Lotteries, List of Inventory of Heritage Assets and others. 2) Underhand Act. One of the differences between the original deed and the signed deed is, according to Article 1874 of the Civil Code, "What is considered to be written under the hand is a deed signed under the hand, a registration letter, a letter of domestic affairs, and other writings made without the intermediary of a public official."

According to Sudikno Mertokusumo (2018), the position of deeds in law is the strongest and most complete evidence in civil law. Deeds, especially authentic deeds, have the power of perfect proof as to what is contained in them.

According to Soebekti (2019), the position of the deed in law is as valid written evidence. An authentic deed is made by an authorized official and has perfect evidentiary power in court, whereas an underhand deed requires recognition from the parties to have evidentiary power

The arrangement of notary honorarium in terms of making authentic deeds in Article 36 of the UUJN stipulates that: a) Notaries are entitled to receive honorarium for legal services provided in accordance with their authority, b) The amount of honorarium received by the Notary is based on the economic value and sociological value of each deed he makes, c) The economic value as referred to in paragraph (2) is determined from the object of each deed, d) Up to Rp. 100,000,000.00 one hundred million rupiah, the maximum honorarium received is 2.5%, e) Above with Rp. 100,000,000.00 one hundred million rupiah to Rp. 1,000,000,000.00 one billion honorarium received at most 1.5%, f) Above Rp. 1,000,000,000.00 one billion rupiah honorarium received is based on the agreement between the Notary and the parties, but does not exceed 1% according to the object made by the deed, g) The sociological value is determined based on the social function of the object of each deed with an honorarium received at most Rp. 5,000,000.00 five million rupiah.

METHOD

This type of research uses a qualitative explanatory research method. This research method is by observation, interviews, documentation, and literature studies at the Notary Office of Neny Ari Kusuma, SH., Mkn. This research focuses on determining the cost of making a sale and purchase deed in accordance with article 36 paragraph 3.

RESULTS AND DISCUSSION

Results

According to the Notary Position Law, the price of making a notary deed is determined by each Notary Office and Land Deed Making Officer (PPAT) based on the notary's domicile area.

In this case, PEMDA INI in determining the price of making deeds by determining the maximum and minimum limits for each category of deeds under the authority of a notary. But it is still guided by the UUJN Article 36 paragraph (2). The Notary Office and PPAT Neny

Ari Kusuma, SH., MKn in determining the price of making a deed looks at the limits that have been set by the PEMDA, for example if a service user is going to make a deed of sale and purchase, then he will see what the maximum and minimum limits set by the PEMDA INI for the deed and then he determines the price within the range of the maximum and minimum limits, After that, for a definite price, return to the service user and the notary, if there may be a price bargain that occurs between the notary and the service user, then for the decision on the price of the deed is again based on the agreement between the notary and the service user. However, the price given still follows the provisions of this REGIONAL GOVERNMENT.

Table 1. Details of Notary and PPAT fees Neny Ari Kusuma, SH., MKn As of 2024

It	Process	Price
1	Roya Dependent Rights	1.500.000
2	Reverse the name of buying and selling	7.500.000
3	Change of Grant Name	4.000.000
4	Changing the Beneficiary's Name	4.500.000
5	Decrease of Rights	15.000.000
6	Enhancement of Rights	6.500.000
7	Check Certificate	500.000

Source: Office of Notary & PPAT Neny Ari Kusuma, SH., MKn
in Malang City (processed, 2024)

Discussion

Mechanism for Determining the Cost of Land Sale and Purchase Deed of a Limited Liability Company (PT) at the Notary Office of Neny Ari Kusuma, SH., MKn

Case Studies

a. Case Description

PT. ABC plans to buy a plot of rice field land covering an area of 1,197 m² in the Tlogowaru area, Malang City. This land will be built for a factory warehouse. The selling price of the land is Rp. 980,000,000,-. PT. ABC has set up funds to pay for the costs associated with the purchase of the land.

b. Steps taken

1. Document preparation: PT. ABC prepares the necessary documents, including land certificates, ID cards, NPWP, and other documents.
2. Land Certificate Inspection: The notary checks the validity of the land certificate at the Malang City land office.
3. Preparation of Sale and Purchase Deed: The notary prepares a sale and purchase deed that contains the identity of the seller and PT. ABC, description of the land, selling price, and terms and conditions of the transaction.
4. Signing of the Deed: Seller, PT. ABC, and the Notary signs the sale and purchase deed in front of witnesses.

5. Payment and Submission of Deed : PT. ABC made the payment according to the agreement, and the notary handed over the sale and purchase deed to PT. ABC.

c. Cost Calculation

1. Transaction Details:

- Land Value : Rp. 980,000,000,-
- Type : Rice Field Land
- Location : Tlogowaru, Malang City
- Complexity: Standard (no disputes or other legal issues).

2. Notary Fees Based on Law Article 36 paragraph 3

- Based on applicable regulations, the notary fee for transactions with a value of Rp. 980,000,000 is 1.5% of the transaction value.
- So, the notary fee is Rp. 14,700,000,-

Table 2. Details of Buying and Selling Costs

It	Process	Price
1	Check Certificate	500.000
2	IPPT Seller	5.000.000
3	Decline	20.000.000
4	Check Certificate	500.000
5	IPPT Limited Liability Company (PT)	5.000.000
6	Sale and Purchase Deed & Power & Cancellation	8.500.000
7	Check Certificate	500.000
8	Deed of Sale and Purchase	6.000.000
9	Name Change + PNBPN	20.000.000
	Total	66.000.000

Source: Office of Notary & PPAT Neny Ari Kusuma, SH., Mkn, (processed, 2024)

Table 3. Tax Details

It	Cost Type	Price	Fee Details
1.	BPHTB (Rp. 980,000,000 x 5%)	49.000.000	Taxes payable by buyers on land rights acquisition transactions
2.	Income Tax (Rp. 980,000,000 x 2.5%)	24.500.000	Taxes that must be paid by the seller on profits from land purchase and sale transactions
	Total	73.500.000	

Source: Office of Notary & PPAT Neny Ari Kusuma, SH., Mkn, (processed, 2024)

Mechanism for Determining the Cost of House Sale and Purchase Deed at the Notary Office of Neny Ari Kusuma, SH., MKn

Case Studies

a. Case Description

Mr. Joni plans to buy a house with a land area of 187 m² and a building area in the Lowokwaru area, Malang City. The selling price of the house is Rp. 2,250,000,000,-. However, the house certificate is still in the name of the deceased party and has not been renamed to the heirs. In addition, the certificate still has dependents, so a roya process is needed to abolish the dependent rights on the certificate. Therefore, it requires a process of roya and name change to the heirs first. Before the occurrence of a buying and selling transaction between the seller and the buyer.

b. Steps taken

1. Document preparation: The seller and buyer prepare the necessary documents, including land certificates, ID cards, NPWP, and other documents.
2. Land Certificate Inspection: The notary checks the validity of the land certificate at the Malang City land office.
3. Roya Process: A process that officially abolishes the right of dependency on a certificate issued by the National Land Agency.
4. Beneficiary Name Change Process: The process of changing the name of the heir is a procedure to change the name of the owner of a property from the name of the deceased owner to the rightful heir. This process involves several stages that must be passed by the heirs, including the management of documents and the fulfillment of applicable legal requirements. The following are the general steps in the process of changing the name of an heir in Indonesia:

a) Document Preparation

Before starting the name change process, the heirs must prepare the following documents:

- Original certificate of land or property rights
- Death certificate of the previous owner
- Identity Card (KTP) and Family Card (KK) of heirs
- Birth Certificate of heirs
- Certificate of inheritance or deed of inheritance
- Certificate of non-dispute from the local village
- NPWP (Taxpayer Identification Number) of heirs
- Proof of payment of Land and Building Tax (PBB) for the current year

b) Making a Certificate of Inheritance

An inheritance certificate or inheritance deed is a document that states who is entitled to inheritance. This document can be made through several channels, depending on the social and legal status of the heirs:

- For Native Indonesian Citizens (WNI): The inheritance certificate is made at the village office and legalized by the local sub-district.
- For Indonesian Citizens of Chinese Descent: The inheritance deed must be made in the presence of a notary.

- For Indonesian Citizens of European descent or mixed marriages: The inheritance deed must be made before a notary.

c) Managing the Certificate of Non-Dispute

This letter can be obtained from the village where the property is located. This letter states that the property is not in dispute and can be processed for a name change.

5. Managing Inheritance Tax (BPHTB)

Land and Building Rights Acquisition Fee (BPHTB) is a tax that must be paid by the heirs as the beneficiaries of the inheritance. This tax is calculated based on the selling value of the tax object (NJOP) of the property. The heirs need to pay BPHTB at the local tax office and get proof of payment as one of the requirements in the name change process.

6. Taking Care of Changing the Name at the Land Office

The next step is to submit an application for a name change at the local land office (BPN). The procedure is as follows:

- Filling out the Application Form: The heirs fill out the name change application form available at the land office.
- Attach Supporting Documents: Documents that have been prepared in advance (original certificate, inheritance certificate, non-dispute certificate, proof of BPHTB payment, etc.) are attached with the application form.
- Document Verification and Examination: BPN officers will check the completeness and validity of the documents submitted.
- Payment of Administrative Fees: The heirs pay the administrative fees required for the name change process. The amount of this fee varies depending on the value and location of the property.
- Issuance of New Certificate: After all documents are verified and administrative fees are paid, the land office will issue a certificate of title to the new land or property in the name of the heirs.

7. Taking a New Certificate

After the process at the land office is completed, the heirs can take the certificate of land or property rights that have been issued in their name. This process usually takes a few weeks to several months, depending on the policies and workload of the local land office.

8. Preparation of Sale and Purchase Deed: The notary prepares a sale and purchase deed that contains the identity of the seller and buyer, a description of the land, the selling price, and the terms and conditions of the transaction.

9. Signing of the Deed: The seller, the buyer, and the Notary sign the sale and purchase deed in front of witnesses.

10. Payment and Delivery of Deed: The seller and the buyer make the payment according to the agreement, and the notary submits the sale and purchase deed to the buyer.

c. Cost Calculation

1. Transaction Details:

- Land Value : Rp. 2,250,000,000,-
- Type : Land and Building
- Location : Lowokwaru, Malang City
- Complexity: Standard (no disputes or other legal issues).

2. Notary Fees Based on Law Article 36 paragraph 3

- Based on applicable regulations, the notary fee for transactions with a value of Rp. 2,250,000,000 is 1% of the transaction value.
- So, the notary fee is Rp. 22,500,000,-

Table 4. Details of Seller Buying and Selling Costs

It	Process	Price
1	Roya	1.500.000
2	Check Certificate	500.000
3	Changing the Beneficiary's Name	4.500.000
4	Sale and Purchase Bond and Power of Attorney	7.500.000
	Total	14.000.000

Source: Office of Notary & PPAT Neny Ari Kusuma, SH., Mkn, (processed, 2024)

Table 5. Details of Buyer's Buying and Selling Costs

It	Process	Price
1	Deed of Sale and Purchase	6.000.000
2	Check Certificate	500.000
3	Name Change	7.500.000
	Total	13.500.000

Source: Office of Notary & PPAT Neny Ari Kusuma, SH., Mkn, (processed, 2024)

Table 6. Inheritance Tax Details

It	Cost Type	Price	Fee Details
1.	BPHTB (Rp. 887,100,000 – Rp. 400,000,000 x 5%)	26.790.500	Taxes payable by buyers on land rights acquisition transactions
2.	Pph	0	Zero Income Tax is required to apply for a SKB (Tax Exemption Certificate)
	Total	26.790.500	

Source: Office of Notary & PPAT Neny Ari Kusuma, SH., Mkn, (processed, 2024)

Table 7. Sales Tax Details

It	Cost Type	Price	Fee Details
1.	BPHTB (Rp. 2,250,000,000 x 5%)	112.500.000	Taxes payable by buyers on land rights acquisition transactions
2.	Income Tax (Rp. 2,250,000,000 x 2.5%)	56.250.000	Taxes that must be paid by the seller on profits from land purchase and sale transactions
Total		168.750.000	

Source: Office of Notary & PPAT Neny Ari Kusuma, SH., Mkn, (processed, 2024)

CONCLUSION

Based on the results of research and discussion regarding the Determination of the Cost of Sale and Purchase Deed in accordance with Article 36 paragraph (3) of the Law at the Notary & PPAT Office of Neny Ari Kusuma, SH., MKn in Malang City, it can be concluded that the determination of the cost of making a sale and purchase deed is in accordance with the Regulation of the Regional Regulation of the Indonesian Association (PEMDA INI) of East Java. The price that has been determined is not rigid, in this case it is intended to be changed through the bargaining process as long as it is still approved by PPAT and still ranges between the minimum and maximum limits of the provisions of this REGIONAL GOVERNMENT.

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