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Legal Ambiguity in Determining PPAT Honoraria: Economic Value, Fairness, and Legal Certainty

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Abstract

This study aims to construct the concept of the economic value of service fees for Land Deed Officials (PPAT) based on the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 33 of 2021, as well as to examine its consistency from the perspectives of legal certainty and justice. This research employs a normative juridical method, utilizing statutory and conceptual approaches. The legal materials consist of primary, secondary, and tertiary sources, which are analyzed qualitatively through legal reasoning techniques. The findings indicate that the regulation of the economic value of PPAT service fees is normatively intended to establish a balance between public interests and the professional interests of PPAT. However, the provision still contains normative ambiguities that may lead to multiple interpretations, thereby failing to fully ensure legal certainty. Furthermore, the regulatory framework has not optimally reflected the principles of justice and efficiency within the law and economics perspective. Therefore, refinement of the regulatory norms is necessary through clearer, more systematic, and consistent formulations in order to enhance legal certainty and ensure fairness for all relevant parties.
Keywords: *Economic Value, Legal Certainty, PPAT Service Fees*

Abstrak

Studi ini bertujuan untuk membangun konsep nilai ekonomi jasa Pejabat Pertanahan (PPAT) berdasarkan Peraturan Menteri Agraria dan Tata Ruang/Kepala Badan Pertanahan Nasional Republik Indonesia Nomor 33 Tahun 2021, serta untuk menguji konsistensinya dari perspektif kepastian hukum dan keadilan. Penelitian ini menggunakan metode yuridis normatif, dengan memanfaatkan pendekatan hukum dan konseptual. Materi hukum terdiri dari sumber primer, sekunder, dan tersier, yang dianalisis secara kualitatif melalui teknik penalaran hukum. Temuan menunjukkan bahwa pengaturan nilai ekonomi jasa PPAT secara normatif dimaksudkan untuk menciptakan keseimbangan antara kepentingan umum dan kepentingan profesional PPAT. Namun, ketentuan tersebut masih mengandung ambiguitas normatif yang dapat menyebabkan berbagai interpretasi, sehingga gagal sepenuhnya menjamin kepastian hukum. Lebih lanjut, kerangka peraturan tersebut belum secara optimal mencerminkan prinsip keadilan dan efisiensi dalam perspektif hukum dan ekonomi. Oleh karena itu, penyempurnaan norma regulasi diperlukan melalui formulasi yang lebih jelas, sistematis, dan konsisten untuk meningkatkan kepastian hukum dan memastikan keadilan bagi semua pihak terkait.
Kata kunci: Biaya Layanan PPAT, Kepastian Hukum, Nilai Ekonomi

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Introduction

Land occupies a fundamental and strategic position in human life, as it constitutes a primary resource that supports various social, economic, and developmental activities. Within the perspective of agrarian law, land is not merely regarded as an economic commodity, but also as an essential component of state sovereignty that carries social and legal significance. The relationship between the Indonesian people and land is historically and legally inseparable, forming the basis for the regulation of land ownership and utilization (Limbong, 2020). Consequently, the governance and management of land must be regulated through a legal framework capable of ensuring justice, legal certainty, and legal protection for land rights holders (Sutedi, 2022).

In order to achieve such legal certainty, the Indonesian government administers a land registration system designed to clarify the legal status of land ownership, including both the subject and object of land rights. The land registration system in Indonesia has undergone significant regulatory development over time. Initially regulated under Government Regulation Number 10 of 1961, the legal framework was later replaced by Government Regulation Number 24 of 1997 concerning Land Registration. According to (Sibuea, 2021)fthe introduction of this regulatory reform aimed to strengthen the land administration system and to provide clearer mechanisms for recording legal changes relating to land rights. Within this system, certain public officials are granted authority to produce authentic legal documents that function as the basis for updating juridical data in land registration records.

In this regard, the Land Deed Official (*Pejabat Pembuat Akta Tanah* or PPAT) holds a crucial position in the Indonesian land administration system. PPAT is a public official authorized by the state to produce authentic deeds concerning specific legal acts related to land rights or ownership rights over strata title units. The deed prepared by PPAT serves as a formal legal instrument that forms the basis for registering the transfer or encumbrance of land rights at the land office. In this context, the role of PPAT becomes essential in maintaining legal certainty in land transactions and protecting the interests of parties involved in land-related legal relations (Salim, 2018).

Furthermore, the role of PPAT extends beyond the preparation of authentic deeds, particularly in ensuring the accuracy of fiscal obligations arising from land transactions. In practice, PPAT is often involved in assisting parties in calculating the Duty on the Acquisition of Land and Building Rights (BPHTB), which constitutes an essential element of legal compliance in land transfers. The responsibility of PPAT in tax calculation contributes significantly to the realization of legal certainty, as inaccuracies in such calculations may lead to administrative disputes and potential legal consequences for the parties involved (Prihandini, A. D., & Cahyarini, 2023).

Historically, the existence of PPAT was first regulated in Article 19 of Government Regulation Number 10 of 1961, which stipulates that any legal act involving the transfer of land rights must be conducted before an official appointed by the Minister. The implementing regulation was further clarified through the Regulation of the Minister of Agrarian Affairs Number 11 of 1961, which explicitly designated the Land Deed Official as the authorized official responsible for preparing such deeds. The regulation of PPAT positions has continued to evolve in response to the growing complexity of land administration and the increasing demand for legal services related to land transactions (Samsaimun, 2021).

In line with the ongoing digital transformation of land administration in Indonesia, the role of PPAT has also evolved within the framework of electronic land registration systems. The integration of digital processes requires PPATs to adapt to new procedural and technical standards, including the submission and verification of electronic documents. PPAT plays a strategic role in ensuring the validity and reliability of electronic land registration, thereby strengthening legal certainty in the digital era. This development further reinforces the need for clear and adaptive regulatory frameworks governing PPAT professional practices (Tyaranissa, A., & Silviana, 2018).

The selection of Ministerial Regulation of ATR/BPN Number 33 of 2021 as the primary object of analysis is based on its normative significance as the first regulation that expressly introduces "economic value" as the legal foundation for PPAT service fees. Previous regulations, particularly Government Regulation Number 24 of 2016, merely established the maximum limit of one percent without providing a detailed conceptual explanation regarding the basis of calculation. In contrast, Permen ATR/BPN Number 33 of 2021 formulates a progressive tariff structure based on transaction value, thereby creating new interpretative issues regarding the scope of services covered, the fairness of progressive percentages, and the legal relationship between deed preparation and accompanying administrative services. For this reason, the regulation becomes the central focus in examining normative ambiguity and legal certainty in determining PPAT honoraria.

However, the transition toward digital land services also presents new challenges for PPAT, particularly in ensuring the authenticity, security, and legal validity of electronic documents. The emergence of electronic certificates requires adaptation in both technical competence and regulatory compliance. Challenges in the digital era include data protection issues, system reliability, and the potential for cyber-related risks, all of which may affect legal certainty. Therefore, strengthening the regulatory and technological framework is essential to support the evolving role of PPAT in digital land administration (Pratama, 2025).

Subsequently, the government issued Government Regulation Number 37 of 1998 concerning the Regulation of the Office of Land Deed Officials, which later underwent amendment through Government Regulation Number 24 of 2016. The purpose of these regulatory developments was to improve the quality of public services in the land administration sector and to strengthen the institutional role of PPAT within the legal system governing land registration. In particular, the regulation introduced provisions concerning the professional fees or honorarium received by PPAT in providing legal services related to land transactions. According to Article 32 paragraph (1) of Government Regulation Number 24 of 2016, the professional fee of PPAT may not exceed one percent of the transaction value stated in the deed. This limitation was introduced as an effort to standardize the cost of legal services related to land transactions and to prevent excessive fee variations in practice. The limitation on PPAT honorarium was intended to ensure fairness in the provision of legal services while maintaining professional standards within the PPAT profession (Sisworini, P. R., Majid, A., & Suryokumoro, 2020).

Nevertheless, the limitation of one percent under Article 32 paragraph (1) of Government Regulation Number 24 of 2016 created practical tension in its implementation. On the one hand, PPAT performs a public function as a state-appointed official entrusted with legal authority in land registration, which requires neutrality, accessibility, and fairness in public service. On the other hand, unlike civil servants, PPAT does not receive a fixed salary from the state and depends entirely on professional fees as the primary source of operational income, including office administration, employee salaries, verification processes, and legal responsibility for each deed produced. This institutional dualism between public office and private operational financing became one of the major reasons for the emergence of further regulation under Ministerial Regulation of ATR/BPN Number 33 of 2021, particularly through the introduction of the concept of "economic value" as a more structured basis for determining PPAT service fees.

The determination of PPAT service fees must also be grounded in the principle of justice, particularly in balancing the economic interests of PPAT with the financial capacity of the community. The application of tariff standards should reflect fairness and proportionality, ensuring that legal services remain accessible without undermining the professional sustainability of PPAT. The principle of justice in tariff determination thus becomes an essential normative consideration in regulating PPAT honoraria (Mulyani, 2023).

In addition to ensuring proportionality in professional fees, regulatory supervision over PPAT honoraria also plays a crucial role in achieving equality of legal services for the community. The absence of effective supervision mechanisms may result in disparities in service costs, which in turn can limit public access to land-related legal services. Legal certainty in the determination of PPAT honoraria must be accompanied by supervisory instruments to ensure service standardization and fairness, thereby preventing discriminatory practices in the provision of legal services (Faridah, K., Khalimi, K., & Ismed, 2024).

Effective supervision over PPAT is also a crucial element in ensuring accountability in the implementation of land registration processes. Supervision mechanisms are intended to monitor compliance with legal standards and to prevent deviations in professional practice. Without adequate oversight, the risk of maladministration and procedural irregularities may increase, ultimately undermining legal certainty in land registration. Therefore, supervisory frameworks play a strategic role in maintaining the integrity of PPAT functions within the land administration system (Ismaya, 2021).

Further regulatory development occurred with the issuance of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 33 of 2021 concerning the Service Fees of Land Deed Officials. This regulation introduced the concept of "economic value" (*nilai ekonomis*) as the basis for determining the amount of PPAT service fees. Under this regulation, the calculation of PPAT honorarium is determined based on the transaction value stated in the deed through a progressive percentage structure.

For instance, the maximum service fee is set at one percent for land transactions valued up to IDR 500,000,000. Meanwhile, transactions exceeding this amount are subject to progressively smaller percentage limits, reflecting a tiered system of honorarium calculation. The introduction of the economic value concept aims to enhance transparency in determining PPAT service fees and to support legal certainty in property transactions, particularly within the broader framework of improving the ease of doing business in Indonesia (Alwajdi, 2025).

Despite its intended objectives, the implementation of the economic value concept has generated considerable debate among legal scholars and practitioners. Some researchers argue that the regulation does not fully reflect the practical realities faced by PPAT professionals, particularly considering that PPAT does not receive a fixed salary from the state and relies solely on professional service fees as their primary source of income. In addition, the regulatory formulation has been criticized for insufficiently involving professional stakeholders during the policymaking process, which may affect the effectiveness of its implementation (Alwajdi, 2025).

Another issue concerns the differing interpretations regarding the scope of PPAT service fees. In practice, some PPAT practitioners argue that the honorarium regulated under the ministerial regulation is limited solely to the preparation of authentic deeds. However, administrative procedures that accompany land transactions—such as certificate verification, data validation, land plotting, and the processing of ownership transfers—are often treated as separate services requiring additional costs. Meanwhile, other practitioners maintain that

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PPAT service fees should encompass the entire legal service process associated with land transactions, reflecting the comprehensive nature of professional legal assistance provided by PPAT (Setyo, R. E., Widhiyanti, H. N., & Jauharoh, 2023).

These differing interpretations may lead to inconsistencies in the implementation of the regulation across different regions. In addition, such conditions may create unhealthy competition among PPAT practitioners in determining service fees, potentially leading to disparities between senior and junior practitioners within the profession. In certain circumstances, clients may also attempt to negotiate service fees with PPAT, which could undermine the professional dignity and authority of PPAT as public officials entrusted with legal authority by the state.

Based on the foregoing discussion, it can be observed that the regulation concerning the economic value of PPAT service fees still raises several normative as well as practical issues. The absence of a clear conceptual definition of "economic value," combined with differing interpretations in professional practice, indicates the need for further academic examination. Therefore, this research seeks to analyze the legal rationale and practical implementation of the concept of economic value in determining PPAT service fees as regulated in the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 33 of 2021.

Normative ambiguity also appears in the practical determination of economic value when the transaction price stated in the deed is lower than the Tax Object Sale Value (NJOP). In several regions, some PPAT offices use the transaction value stated by the parties as the sole basis for calculating service fees, while others refer to NJOP as a minimum benchmark to prevent undervaluation and potential tax avoidance, particularly in BPHTB calculation. For example, if the parties declare a transaction value of IDR 300,000,000 while the NJOP of the same land reaches IDR 450,000,000, differences arise regarding whether the PPAT fee should be calculated from the declared transaction price or from the higher objective valuation reflected in the NJOP. This inconsistency demonstrates that the concept of economic value has not yet been formulated with sufficient normative precision, resulting in different interpretations and unequal legal practice across regions.

Methods Research

This study adopts a normative legal research approach with a qualitative design to analyze legal norms as formulated within statutory regulations and legal doctrine. Normative legal research focuses on examining law as a system of norms, emphasizing statutory provisions, legal principles, and doctrinal interpretations rather than observing their application in social practice. Within this framework, law is conceptualized as a structured body of rules that governs legal relationships and provides prescriptive guidance for conduct. Accordingly, this study aims to analyze the regulatory framework governing the professional fees of Land Deed Officials (PPAT) and to assess the consistency, coherence, and normative adequacy of such regulations (Soekanto, 2021). Through this approach, the study further seeks to examine the alignment between existing legal provisions and the underlying principles of the land administration system.

The selection of Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency Number 33 of 2021 as the primary legal material is based on its normative novelty and its direct relevance to the central issue of this research. Unlike previous regulations, particularly Government Regulation Number 24 of 2016, which only provides a general limitation that PPAT service fees shall not exceed one percent of the transaction value, Permen ATR/BPN Number 33 of 2021 introduces a more specific

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regulatory framework through the concept of "economic value" and a progressive tariff structure. This regulation not only determines the upper limit of professional fees but also creates interpretative consequences regarding the basis of calculation, the scope of legal services covered, and the distinction between deed preparation and supporting administrative services. Therefore, Permen ATR/BPN Number 33 of 2021 becomes the main object of normative analysis because it represents the most recent and most operational legal instrument governing PPAT honoraria, while also generating significant doctrinal debate concerning legal certainty and fairness in its implementation.

The research relies primarily on secondary data sources to ensure a comprehensive doctrinal analysis. Normative legal research does not depend on empirical data obtained from fieldwork, but rather on authoritative legal materials. The primary legal materials examined include Government Regulation No. 24 of 2016 concerning the Position of Land Deed Officials and Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency No. 33 of 2021 concerning PPAT Service Fees, which constitute the main legal basis of this study. In addition, secondary legal materials such as academic books, peer-reviewed journal articles, and prior scholarly works on land law and legal methodology are analyzed to strengthen the conceptual and theoretical framework (Tan, 2021). These are further supported by tertiary legal materials, including legal dictionaries, encyclopedias, and relevant digital sources, to clarify legal terminology and support systematic interpretation (Sunggono, 2018).

Data collection in this research is conducted through library research, involving the systematic identification, classification, and examination of relevant legal materials. The collected materials are subsequently analyzed using a qualitative analytical method grounded in doctrinal legal analysis. This method involves processes of legal interpretation, legal reasoning, and systematic exposition of norms in order to identify legal principles, resolve inconsistencies, and construct coherent legal arguments. The analysis is carried out through stages of data reduction, data presentation, and conclusion drawing, adapted to the context of normative legal research. Through this analytical process, legal materials are organized, interpreted, and evaluated to reveal normative patterns, conceptual relationships, and underlying legal principles related to the regulation of PPAT service fees. The conclusions are formulated through a rigorous process of logical reasoning and continuous verification to ensure internal consistency and doctrinal validity, as emphasized in qualitative legal research methodology (Maurizkha, V., & Cahyono, 2025; Miles, M. B., Huberman, A. M., & Saldaña, 2024).

Results and Discussion

The Rational Basis for Determining the Economic Value of the Professional Fees of Land Deed Officials

Land Deed Officials (Pejabat Pembuat Akta Tanah/PPAT) occupy a crucial institutional position within Indonesia's land administration system. Their role extends beyond merely facilitating legal transactions between private parties, as it also intersects with broader interests relating to professional institutions, public trust, and the state's responsibility to guarantee legal certainty in land tenure. In carrying out their duties, PPATs are therefore required to exercise a high level of professionalism, prudence, and legal accuracy. Any negligence in performing these duties may not only cause legal losses for the parties involved but may also undermine public confidence in the land administration system itself, which relies heavily on the integrity of public officials responsible for authentic documentation. (Handayani, R., Ilmar, A., & Aswan, 2023)

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In addition, the legal validity of PPAT deeds may also be subject to scrutiny within the framework of administrative court proceedings, particularly when disputes arise concerning procedural or formal defects in their issuance. The position of PPAT deeds in the context of administrative law highlights their dual function as both private legal instruments and administrative documents with public legal implications. The legality of PPAT deeds within administrative adjudication underscores the importance of compliance with procedural norms to ensure their enforceability and legal certainty (Aditya, 2024).

From a legal protection perspective, PPATs are also exposed to potential disputes arising from land transactions, particularly in cases involving contested land rights. Legal protection for PPAT is therefore essential to ensure that the execution of their professional duties remains safeguarded under the law. The absence of adequate legal protection mechanisms may place PPAT in a vulnerable position, especially when disputes arise from factors beyond their control, such as defective underlying rights or conflicting claims over land ownership (Octavyani, 2025). From an institutional perspective, PPATs are classified as public officials appointed and dismissed by the government through the Minister responsible for agrarian affairs and spatial planning. Despite this formal public status, PPATs do not receive a fixed salary or pension from the state. Instead, their primary source of income derives from professional service fees paid by members of the public for the preparation of authentic deeds related to land transactions. In this sense, the remuneration obtained by PPATs reflects compensation for professional legal services, and it represents an economic valuation of the expertise and responsibility inherent in drafting legally binding land deeds, a perspective that has also been highlighted in studies on professional legal services in Indonesia (Maurizkha, V., & Cahyono, 2025).

Conceptually, professional service fees can be understood as financial compensation provided in recognition of work or services performed by a professional. Within the context of PPAT duties, such compensation possesses a distinctive character because it is closely linked to legal services that require specialized knowledge, technical competence, and professional accountability. Consequently, the determination of the amount of service fees cannot be separated from considerations of fairness, proportionality, and the protection of the public interest. Recognizing this necessity, the Indonesian government introduced regulatory guidelines through the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 33 of 2021 concerning the professional fees of Land Deed Officials.

In practical terms, PPATs are authorized to prepare various types of authentic deeds relating to legal acts involving land rights. Among these, the deed of sale and purchase of land rights constitutes one of the most frequently executed documents. Such a deed is produced based on an agreement between the parties, namely the transferor of land rights and the transferee who undertakes the obligation to pay the agreed price. Within the framework of civil law, a sale and purchase agreement represents a reciprocal contract that generates rights and obligations for both parties. By documenting this transaction in an authentic deed prepared by a PPAT, the agreement obtains a higher evidentiary value, thereby strengthening legal certainty and preventing future disputes, as emphasized in agrarian legal scholarship (Santoso, 2021). In addition to protecting PPAT as public officials, the legal framework must also ensure adequate protection for the parties appearing before the PPAT. Legal issues arising from defective sale and purchase deeds may significantly affect the rights of the parties involved. Legal protection for parties in land transactions depends heavily on the accuracy and validity of the deed prepared by the PPAT, emphasizing the importance of diligence and

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compliance with procedural requirements in the drafting process (Sari, A. M., & Lisdiyono, 2024).

Beyond deeds of sale and purchase, PPATs are also authorized to draft various other legal instruments related to the transfer or encumbrance of land rights. These include deeds of grant, exchange, capital contribution of land into a company, and deeds of mortgage rights. Each of these legal acts carries distinct legal consequences, requiring PPATs to apply meticulous legal reasoning and a comprehensive understanding of land law regulations.

From the perspective of civil law doctrine, the preparation of authentic deeds by PPAT reflects the fundamental principles of evidentiary strength and legal formalism. Authentic deeds possess perfect evidentiary value, thereby requiring strict adherence to legal procedures and formal requirements in their drafting. This doctrinal foundation emphasizes that the role of PPAT is not merely administrative but also juridical in nature, as the deed serves as conclusive evidence in legal disputes (Budiono, 2022). Moreover, the legal responsibility of PPAT extends to the verification of both physical and juridical data related to the land object. Failure to conduct proper verification may result in the issuance of legally flawed deeds, which can subsequently lead to disputes or annulment. Negligence in verifying the conformity of physical and juridical data constitutes a breach of professional duty that may give rise to legal liability for PPAT, both administratively and civilly (Febrianti, C., S., R. L., & Hutomo, 2024).. The authenticity of such deeds serves as a fundamental mechanism for ensuring legal certainty in land transactions. Therefore, the professional fees received by PPATs should not merely be interpreted as economic compensation, but also as recognition of the legal responsibilities borne by these officials in safeguarding the validity of land-related legal acts (Harsono, 2020).

The determination of the economic value of PPAT service fees, as regulated by existing legal instruments, is fundamentally intended to create a balance between professional interests and the protection of public access to legal services. Without clear regulatory guidance, disparities in service fees could easily arise in practice, potentially leading to unfair pricing and legal uncertainty. Regulatory intervention thus functions as a mechanism to standardize professional remuneration while preventing arbitrary or excessive fee practices. Such regulatory frameworks are necessary to maintain ethical standards and professional accountability in the provision of public legal services (Samsaimun, 2021). From the perspective of administrative law, the regulation of PPAT service fees can also be interpreted as a form of state intervention aimed at ensuring equitable public service delivery in the land sector. Through ministerial regulations, the government establishes certain limitations regarding the maximum professional fees that may be charged by PPATs. This regulatory approach reflects an attempt to balance the economic interests of legal professionals with the broader societal need for accessible legal services. Such regulatory frameworks serve not only as guidelines for professional conduct but also as instruments for protecting citizens from disproportionate service charges (Sutedi, 2022).

Normative ambiguity becomes particularly visible in determining the economic value of PPAT service fees when the transaction value stated by the parties is lower than the Sales Value of Tax Object (Nilai Jual Objek Pajak/NJOP). Ministerial Regulation Number 33 of 2021 does not explicitly regulate whether the calculation of PPAT honorarium must be based solely on the transaction value declared in the deed or whether NJOP should function as a minimum benchmark to prevent undervaluation. In practice, this absence of explicit guidance creates different interpretations among PPAT offices in various regions. Some practitioners prioritize the consensual transaction value agreed by the parties as the legal basis for remuneration, while others rely on NJOP as an objective standard to avoid manipulation of transaction

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values, particularly in relation to BPHTB obligations and legal certainty in land registration(Muhammad Farid Alwajdi, 2025).

For example, if a parcel of land is sold for IDR 300,000,000 according to the deed signed by the parties, while the official NJOP of the same property reaches IDR 450,000,000, disagreement may arise regarding the basis for calculating the PPAT service fee. In Region A, the PPAT may calculate the honorarium based on the transaction value of IDR 300,000,000 by emphasizing contractual freedom and the principle of party autonomy in civil transactions. However, in Region B, another PPAT may calculate the fee based on the higher NJOP value of IDR 450,000,000 to reflect the objective economic value of the land and to prevent potential tax avoidance. This inconsistency demonstrates that the concept of economic value under Permen ATR/BPN Number 33 of 2021 still lacks normative precision, resulting in unequal legal practice and uncertainty for both PPATs and the public (R. E. Setyo, H. N. Widhiyanti, 2023). The absence of a uniform interpretative standard also creates practical risks for PPATs as public officials. If the honorarium is calculated solely based on the lower transaction value, PPAT may face allegations of facilitating undervaluation that affects BPHTB obligations and tax compliance. Conversely, if the calculation is based on NJOP without explicit agreement from the parties, clients may perceive the service fee as excessive and inconsistent with the transaction actually performed. This situation reflects a regulatory gap that requires clearer legal policy, particularly through revision or technical guidelines that expressly define the relationship between transaction value, NJOP, and the legal meaning of "economic value" in determining PPAT professional fees (Adrian Sutedi, 2022).

The findings of this research indicate that the implementation of Regulation of the Minister of Agrarian Affairs and Spatial Planning/National Land Agency Number 33 of 2021 has significant implications for the practice of land services in Indonesia. The regulation provides legal clarity concerning the economic valuation of professional services rendered by PPATs and contributes to the establishment of more transparent and accountable professional standards. In practice, this framework is expected to reduce the risk of excessive fee practices while ensuring that PPATs continue to perform their functions effectively as public officials responsible for authentic land documentation. Furthermore, the rationale behind regulating PPAT professional fees is closely related to the broader principle of justice in legal services. Justice, in this context, should not be interpreted solely as ensuring adequate remuneration for legal professionals. Rather, it must also encompass the obligation of the state to guarantee public access to essential legal services. Regulatory policies must carefully balance professional interests with social considerations, particularly in sectors directly affecting citizens' property rights (Rahardjo, 2022). Based on the analysis conducted in this study, it can therefore be concluded that the regulation of PPAT professional fees plays a strategic role in harmonizing several key objectives: maintaining professional integrity, ensuring legal certainty in land transactions, and protecting the public from unfair service costs. By establishing clear parameters for determining the economic value of professional services, the regulation not only guides PPATs in determining appropriate remuneration but also functions as a regulatory instrument aimed at promoting fairness, transparency, and accountability within Indonesia's land administration system.

Conclusion

This study concludes that the regulation on the economic value of the honorarium for Land Deed Officials (PPAT) under Minister of Agrarian Affairs and Spatial Planning/National Land Agency Regulation No. 33 of 2021 aims to ensure legal certainty and protect the public from excessive service fees by setting a maximum honorarium of 1% of the transaction value. However, its implementation reveals varying interpretations among PPAT and inconsistent practices across regions, indicating that the regulation has not fully achieved uniformity and substantive fairness. From a legal perspective, the rule provides a normative framework for determining service fees, yet in practice the fixed limitation is often perceived as disproportionate to the operational costs and administrative complexity involved in land transaction services. Therefore, further regulatory refinement is necessary to achieve a more balanced framework that ensures both legal certainty and fairness for the public and PPAT professionals.

It is therefore recommended that Article 3 of Ministerial Regulation of ATR/BPN Number 33 of 2021 be revised to provide a clearer definition of "economic value," particularly by expressly regulating whether PPAT honorarium should be calculated based on the transaction value, NJOP, or the higher value between the two. In addition, the regulation should clearly distinguish between honorarium for deed preparation and additional administrative services such as certificate verification, land plotting, and transfer processing. Technical implementing guidelines are also necessary to ensure uniform application across regions and to prevent multiple interpretations among PPAT practitioners. Such reforms would strengthen legal certainty, improve fairness, and better reflect the operational realities of PPAT as public officials who are not salaried by the state.

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