

Notary Responsibility For Forgetting Description in Assets or Letters According To Positive Laws in Indonesia

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Abstract

Notary profession is prone to legal entanglement. This is because notary internal factors such as carelessness, not complying with procedures, not carrying out professional ethics and external factors such as the behavior of the community. This research is intended to find out and analyze the limitations of the element of letter forgery by Notary Public and Notary Accountability for falsification of information in deed or letter according to positive law in Indonesia. Normative juridical research methods. The data source is secondary data. The results of the study in the form of narrative text. Analysis of legal materials used is qualitative normative. The results of the study showed the limitation of the element of forgery of letters by notary public, can be seen in terms of the actions of the perpetrators and the harmed parties. There is an element of wrongdoing made by the perpetrators and the injured parties are the parties in the deed made by notary public. Notary Accountability for falsification of information in deed or letter according to positive law in Indonesia there are three, namely criminal, civil, administrative / ethical accountability. Notary should be careful in carrying out its work so that there are no mistakes and harm to the parties so that it can cause sanctions in the form of accountability.

Keywords: Notary, Letter Falsification, Accountability

Abstrak

Profesi Notaris rawan terkena jeratan hukum. Hal ini karena faktor internal Notaris misalnya kecerobohan, tidak mematuhi prosedur, tidak menjalankan etika profesi dan faktor eksternal seperti perilaku dari masyarakat. Penelitian ini ditujukan untuk mengetahui dan menganalisis batasan unsur pemalsuan surat oleh Notaris dan pertanggungjawaban Notaris terhadap pemalsuan keterangan dalam akta atau surat menurut hukum positif di Indonesia. Metode penelitian yuridis normatif. Sumber data adalah data sekunder. Hasil penelitian dalam bentuk teks naratif. Analisis bahan hukum yang digunakan adalah normatif kualitatif. Hasil penelitian menunjukkan batasan unsur pemalsuan surat oleh Notaris, dapat dilihat dari segi perbuatan pelaku dan pihak yang dirugikan. Terdapat unsur kesalahan dilakukan pelaku dan pihak yang dirugikan adalah para pihak yang berada di dalam akta yang dibuat oleh Notaris. Pertanggungjawaban Notaris terhadap pemalsuan keterangan dalam akta atau surat menurut hukum positif di Indonesia ada tiga, yakni pertanggungjawaban pidana, perdata, administratif/etik. Sebaiknya Notaris berhati-hati dalam melaksanakan pekerjaannya agar tidak terjadi kesalahan dan merugikan para pihak sehingga dapat menimbulkan sanksi dalam bentuk pertanggungjawabankata.

Kata kunci: Notaris, Pemalsuan Surat, Pertanggungjawaban

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Introduction

Notaries are expected to always adhere to the Law on the Position of Notary Public and the Code of Ethics for Notaries in their duties and responsibilities to serve the public, but in its current realization, there are still notaries who make mistakes both deliberately and because of their negligence to violate the Law. Invite the Position of Notary Public and the Notary Code of Ethics. The less comprehensive understanding of law enforcement officers and parties who are

dissatisfied with notary services and legal products of notaries often also causes Notaries to carry out their positions in the criminal realm (Mulyoto, 2011).

Concerns about this Notary's position sometimes make the parties hesitate to use his services. However, it can be imagined how the notary profession if the future of law does not determine the validity of certain agreements must be through a notary, then technical legal work such as drafting agreements or contracts will easily be replaced by artificial intelligence machines. It is enough for the contracting parties with the help of an artificial intelligence machine to independently compile business contracts in internet applications in front of the computer by simply processing the data input of the terms and conditions of the parties (Putro, 2020).

The Notary profession is very prone to legal traps. This is not only due to internal factors that come from within the Notary itself, such as carelessness, not complying with procedures, not carrying out professional ethics, and so on, but also due to external factors such as behavior from the community where the Notary is exposed to false documents even though the document contains legal consequences for the owner (Indonesian Notary Association, 2008).

The JLS Notary Case is one of the Notary cases that has been processed by law into the criminal realm. The Supreme Court (MA) freed the Notary in Surabaya JLS from 10 months in prison. The notary and the Land Deed Making Official (PPAT) are criminalized when carrying out their profession when handling the making of the sale and purchase deed (AJB).

Regarding other cases, the Bali Police's Criminal Investigation Directorate detained the Notary IPH on suspicion of falsifying land deeds. This case is the result of the development of suspect I Made Kartika, who has been transferred to the Bali High Prosecutor's Office. IPH Notaries are charged under Article 263 (1) (2), Article 266 (1) (2), Article 264 paragraphs 1 to 1, Article 56 to 2, and Article 88 of the Criminal Code regarding the crime of making fake letters, falsifying letters, using fake letters, put false information into authentic deeds, falsify authentic letters, help commit crimes and commit evil pleasures together. This case has been decided by the Denpasar District Court and has been in Kracht based on Decision 89/Pid.B/2020/PNDps.

The Notary generally only records what is explained by the parties before the Notary (Mertokoemo, 1977). A notary who commits a crime, deliberately giving the opportunity, effort or information to commit a crime, deliberately using a forged or falsified letter as if the letter was genuine and not falsified if using it could cause harm, can be punished by article Article 264 paragraph (1) of the Criminal Code can be held accountable in a civil manner and sanctioned administratively /

ethically by the Notary Organization, namely the Indonesian Notary Association (INI).

Regarding the limitation of the elements of letter forgery by a Notary, it creates uncertainty, because the notary's job is only to express the wishes of the parties, not to ensure the material accuracy of the data brought by the parties. If there is a falsification of letters and false statements provided by the parties in the deed drafting process, the material responsibility is the responsibility of the parties. This is the basis for conducting research. Also, the notary's responsibility for falsifying information in deeds or letters according to positive law in Indonesia is certainly interesting to examine.

Research Problems

1. What is the limit of the elements of letter forgery by a Notary?
2. What is the responsibility of the notary against falsification of information in deeds or letters according to positive law in Indonesia?

Research Method

This research method uses normative juridical research, so the approach method used is the Statue Approach, the Case Approach, and the Comparative Approach. The data source used in this study is secondary data consisting of primary, secondary, and tertiary legal materials. The data analysis method used is qualitative normative.

Discussion

1. Limitation on the Elements of Falsification of Letters by Notary Public

The criminal act of letter forgery as we know it in any country in the world is considered a crime in which the perpetrator must be punished accordingly because it can harm various parties including the state (Sucahyo, 2013).

In the case of the Notary JLS, the falsified letter was the NJOP SK from the UN Office of Sidorajo No. 74 / D / WPJ.24 / KB.0102 / 2007 and PPP Sidoarjo, while in the Notary IPH the falsified authentic deed is the Sale and Purchase Agreement Deed Number 4 dated April 4, 2017, and the Power of Attorney to Sell Number 5 dated April 4, 2017. Selling Value Tax Objects are the average price obtained from buying and selling transactions, the Sales Value of Tax Objects is determined by using a price comparison with other similar objects or the acquisition value or selling value of substitute Tax Ojek.

The NJOP determination per region is based on the decision of the Minister of Finance by hearing the considerations of the Regent / Mayor and taking into

account the following matters: (1) Average price obtained from buying and selling transactions that occur fairly; (2) Comparison of price with other similar objects which are nearby and have the same function and the selling price has been known; (3) new acquisition value; and (4) Determining the selling value of substitute objects (Sari, 2013).

In IPH Notary Public, the falsified authentic deed is the information in the Sale and Purchase Agreement Deed Number 4 dated April 4, 2017, and the Power of Attorney to Sell Number 5 dated April 4, 2017. In this case, the deed is correct, namely that made by the Notary IPH, and the Notary IPH is authorized to make that, but the contents of the statement are false. Where is the sentence stated that "Has appeared to me, IPH, Bachelor of Law, Notary in Denpasar, attended by witnesses whom I, the Notary know and whose names will be mentioned at the end of this deed: Tuan Anak Agung Ketut Gede and so on. .. as the first party ", whereas Tuan Anak Agung Ketut Gede has passed away. This is what is known as false information in the authentic deed.

An authentic deed is a perfect proof tool for a deed made by a notary as long as there are no problems in the future so that the authentic deed made can be accounted for and must uphold ethics, dignity, and the nobility of his position. And when that trust is not heeded by the Notary in making an authentic deed, for that the Notary is obliged to be accountable so that the parties are not harmed (Edwar, 2018).

In the case of the JLS Notary, the Notary instructs another person to take care of the PBB NJOP SK and after the Certificate of Sale Value of the Land and Development Tax Object to pay Income Tax from the transfer of rights to land or land and buildings or Acquisition Fees for Land and Building Rights Number: 74/D/WPJ.24/KB.0102/2007. After the management through the bureau then without checking or confirming as necessary to the issuer of the tax letter, he sends the tax letter by fax to Cendekia Candra Negara to be used as evidence of the Certificate of Sale Value of Land and Building Tax Objects to pay income tax from the transfer of rights over land or land and buildings or fees for the acquisition of rights over land and buildings. Based on the chronology, whether the act can be categorized as falsification of information in the deed/letter made or not, it is necessary to describe the elements in advance.

Letter forgery (*valschheid in geschrift*) is a crime that is quite common in society. Falsification is carried out in various forms, ranging from letters in general, debt acknowledgments, deeds, doctor's certificates, official travel documents, and so on. The forgery of letters not only concerns the interests of individuals, but also the interests of a corporation and even government institutions. The perpetrator

of letter forgery, both the maker and the one who uses it, has a motive for taking this action to protect their interests or wants something to happen according to their wishes (Santosa, 2016).

The crime of counterfeiting is "a crime in which there is a system of untruth or falsehood on a thing (object) where things appear from the outside as if they are true, even though contrary to the real, it is called forgery in the form of crimes and violations (Prasetyo, 2011).

This object is always closely related to a legal interest (*rechtsebelang*) which is to be protected by the formation of the criminal act concerned. In letter forgery, the object is a letter. With the establishment of Article 263 paragraph (1) of the Criminal Code, legal protection for the legal interests of public trust regarding the truth of the contents of letters has been established. The contents of a letter in writing can be about various things, for example, information, news, certain circumstances, and so on. From the point of view of objects that are always related to a legal interest to be protected, there are differences. Information or news, or the content of writing as an object can be written and oral, or verbal. To protect legal interests regarding public trust in information or news that is conveyed or written, several types were formed, one of which is letter forgery (Chazawi, 2014).

Letters are all forms of writing whether made in handwritten, typed, or printed form and their development include electronic mail. Based on the formulation of Article 263 paragraph (1) of the Criminal Code, not all letter forgery can be punished. Letter forgery can be punished if: the letter can give rise to a right, an engagement, or a debt relief and a letter intended to prove a certain fact or event (Santosa, 2016).

The false or untrue state of written content or news that is spoken or disseminated can have an impact on aspects of life. Therefore, the contents of writing or news under certain circumstances or certain conditions may not contain false characteristics. It is the false nature of the contents of writing or news that contains bad influences that need to be avoided, by threatening the actions that create or convey it. That is the philosophy and background for the formation of forgery (Chazawi, 2014).

Letter falsification in Article 263 consists of two forms of action, each of which is formulated in paragraph (1) and paragraph (2). Based on the element of the act of forgery of paragraph (1), it is called making fake letters and falsifying letters. Meanwhile, forgery in paragraph (2) is referred to as using a fake letter or a fake letter. Even though the two forms are interrelated, each of them stands independently, with different tempos and locus of action, and can be carried out by different makers (Chazawi, 2014).

In the case of the JLS Notary, the authority to make a Certificate of Sale Value of Land and Development Tax Objects for the purpose of paying Income Tax from the transfer of rights to land or land and buildings or Acquisition Fees for Land and Building Rights Number : 74/D/WPJ.24/KB.0102/2007 is not on him. Besides that, the JLS Notary ordered other people to take care of it. This of course needs to be investigated, from where the Certificate of Sale Value of Land and Development Tax Objects for the purpose of paying Income Tax from the transfer of rights to land or land and buildings or Fees for Acquiring Rights on Land and Buildings Number: 74/D/WPJ.24/KB.0102/2007 obtained.

The IPH notary made/wrote the Sale and Purchase Agreement Deed No. 4 dated April 4, 2017, especially in Article 4 which reads "The first party guarantees that the land is his own, is not guaranteed in any way to other parties, is not burdened with any burdens. , not to be disputed and not confiscated, so that the second party will not get interference and/or obstacles from other parties regarding it ", the statement should have been submitted by the seller, but before the deed was made, the Notary IPH never met with the parties. the seller, because it was a witness I Made Kartika (the buyer) who came and conveyed the intention to conduct a sale and purchase transaction without being accompanied by the seller.

The notary of IPH has never examined or checked at the Badung Regency Land Agency Office on the authenticity and imposition of the Freehold Certificate Number 8842 / Kuta on behalf of Anak Agung Ketut Gede so they do not know for sure whether the object being transacted is in the dispute or not. Thus it is clear that there is an element of forgery in the case.

In both cases, there is an element of error in making a fake letter or falsifying the letter, namely in the form of deliberate intent (*opzet* also *oogmerk*), or deliberate in the narrow sense. The intention of the author to make a fake letter or to falsify the letter is intended for his use or to be used by someone else. Meanwhile, the act of using the letter does not need to have been realized. Because the element of intention is only in the mind or mental attitude of the maker, which must be formed before doing the action. This mental attitude must be proven, not its use that must be proven (Chazawi, 2014).

In the case of the JLS Notary, the Notary instructs another person to arrange a Certificate of Sale Value for Land and Development Tax Objects to pay Income Tax from the transfer of rights to land or land and buildings or Acquisition Fees for Land and Building Rights Number:74/D/WPJ .24/KB.0102/2007. The JLS Notary assigned Irfan Safari to take care of the PBB SPT by giving a fee of Rp. 142,000,000 from Rp. 180,000,000 which was received by Defendant from Cendekia Candra

Negara. After the reasons were handed over by Taufik, Irfan's subordinates, Defendant faxed it to Cendekia Candra Negara.

The JLS Notary was not proven guilty of committing a criminal act as indicted in the Primair Indictment. However, the JLS Notary was found guilty of committing a criminal act of "HELPING USING FAKE OR FORGED LETTERS" based on the Decision of the Surabaya District Court No. 633 / Pid.B / 2009 / PN.SBY. Thus the intended indictment is the subsidiary indictment in which the Defendant's actions as regulated and threatened are criminalized in Article 263 paragraph (1) in conjunction with Article 55 paragraph (1) 2 of the Criminal Code.

Letter falsification as referred to in the criminal provisions stipulated in Article 263 paragraph (1) of the Criminal Code consists of the following elements: subjective elements: to use them as original documents and not being falsified or to make other people use them. said letter and the objective element: whoever forged or falsified a letter which could give rise to an engagement right, or debt relief, a letter meant to prove a fact, its use could cause a loss.

Letter forgery involving a notary is by Article 264 paragraph (1) of the Criminal Code because it more specifically regulates letter forgery being carried out on authentic deeds. The limitation of the element of letter forgery by a Notary can be seen in terms of the actions of the perpetrator and the party who is injured. There is an element of error in making a fake letter or forging the letter committed by the perpetrator, in the form of deliberate intent (*opzet* also *oogmerk*), or deliberately in the narrow sense. Meanwhile, the parties that are injured are the parties in the deed drawn up by the Notary.

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In the case of the IPH Notary Public, the process of letter forgery was categorized as a criminal consensus in accordance with Article 264 paragraph (1) of the Criminal Code in conjunction with 88 of the Criminal Code. However, why is it that in the JLS Notary case, the action was categorized as Article 263 paragraph (2) in conjunction with Article 56 to 2 of the Criminal Code. The difference in the application of this Article certainly provides a biased picture of the limitations of the elements of letter forgery by a Notary.

Therefore the authors try to compare the case of the Notary IPH with the case of the Notary JLS as follows:

No	Indicator	Notary JLS	Notary IPH
1.	Indictment	<ul style="list-style-type: none"> ➤ Primary: Actions of the Defendant as regulated and punishable by punishment in Article 263 paragraph (2) in conjunction with Article 56 to 2 of the Criminal Code; ➤ Subsidiary: The defendant's actions as stipulated and threatened were criminalized in Article 263 paragraph (1) in conjunction with Article 55 paragraph (1) 2 of the Criminal Code; ➤ Alternative: Defendant's actions as regulated and punishable by article 372 of the Criminal Code; 	<p>The actions of the IPH notary were charged with a single indictment:</p> <p>The actions of the defendant as regulated and subject to criminal sanctions in Article 264 Paragraph (1) in conjunction with Article 88 of the Criminal Code</p>
	Object of Falsification	NJOP SK from UN Office Sidoarjo Number: 74/D/WPJ.24/KB.0102/2007 and PPP Sidoarjo	Sale and Purchase Agreement Deed No. 4 dated April 4, 2017, and Deed of Authorization to Sell No. 5 dated April 4, 2017
3.	Advantage	The victim has handed over the money to Defendant as a Notary in the amount of Rp.180.000.000,- for the completion of the PBB NJOP Certificate to pay PPH for the transfer of rights over land and buildings whose land was	Payment of the Deed of Sale and Purchase Agreement by I Made Kartika

		sold by witness Candra Negara to Johannes Ali	
4.	The injured party	Cendekia Candra Negara	Kho Tjauw Tiam suffered a loss of approximately Rp 7.000.000.000 (seven billion rupiahs)

In the case of the JLS Notary, the fundamental difference in the assistance process lies with the service recipient, even though the work is not the authority of the Notary. The victim has handed over the money to Defendant as a Notary in the amount of Rp. 180,000,000 for the completion of the PBB NJOP Certificate to pay PPH for the transfer of rights over land and buildings whose land was sold by witness Candra Negara to Johannes Ali. The service recipient, namely Cendekia Candra Negara, was the victim.

In the case of the Notary IPH, the preparation of the Sale and Purchase Agreement Deed Number 4 dated April 4, 2017, and the Power of Attorney to Sell Number 5 dated April 4, 2017, were requested by I Made Kartika. As a result of the defendant's actions in collaboration with the witness I Made Kartika, the National Land Agency issued a replacement SHM which would then be sold, potentially causing losses to the rightful owner of the land, namely Kho Tjauw Team, amounting to Rp. 7,000,000,000.

The other side that distinguishes the two cases is the making of the NJOP SK from the UN Office of Sidorajo No.74/D/WPJ.24/KB.0102/2007 and PPP Sidoarjo is not a Notary's authority. The JLS Notary assigned Irfan Safari to take care of the PBB SPT by giving a fee of Rp. 142,000,000 from Rp. 180,000,000 which was received by Defendant from Cendekia Candra Negara. If the legal construction is not fulfilled, it is only natural that the Supreme Court Decision No. 46 PK / Pid / 2013 stated that the JLS Notary was free from all charges.

Notary as a public official (*openbaar ambtenaar*) who is authorized to make an authentic deed can be liable for his actions in connection with his work in making the deed. The scope of the notary's responsibility includes material correctness, which includes: First, the Notary's civil responsibility for the material correctness of the deed he has made; Second, the notary's responsibility is criminally against the material truth of the deed he made; Third, the Notary's Responsibility based on the Notary Position Regulation regarding the material

truth in the deed he makes; Fourth, the responsibility of a notary in carrying out his / her duties based on the Notary Code of Ethics (Niko, 2003).

Based on this, the Notary, in this case, must be responsible for both criminal and civil liability for the deed he has drawn up. The owner of the land with Ownership Certificate Number 8842 / Kelurahan Kuta in the name of Anak Agung Ketut Gede died on October 15, 2016 (before the sale and purchase transaction occurred), as stated in the excerpt of the Death Certificate from the Civil Registration of Badung Regency Number. 5103-KM-03112016-0006 dated 3 November 2016, which said "that in Mangupura on 15 October 2016 a man named A.A. Ketut Gede, was born in Badung on June 17, 1947. Even though the IPH Notary made or wrote the sentence "Has appeared to me, IPH, Bachelor of Law, Notary in Denpasar, in the presence of witnesses whom I, the Notary know and whose names will be mentioned at the end of this deed: Tuan Anak Agung Ketut Gede and so on as the first party ". Thus, the material truth of the deed is very doubtful.

2. Accountability of Notaries Against Falsification of Information in Deeds or Letters According to Positive Law in Indonesia

Notary based on the authority received is responsible for making an authentic act on all acts, agreements, and rulings required by law and/or required by stakeholders to be stated in the authentic act, ensuring the date of enactment, keeping the deed, giving Grosse, copies, and quotations of the act, all of which throughout the making of the acts are not even assigned or exempted to other offices or other persons prescribed by law (Adjie, 2009).

Therefore, the Notary is a public official authorized to make authentic deeds by applicable regulations to provide legal protection and legal certainty for the parties. The establishment of an authentic act performed by the Notary is not only based on the law but is the will of the parties concerned so that there is a certainty of their rights and obligations. So that it creates a form of legal certainty and legal protection for the parties concerned as well as other parties related to the matter. The authorization contained in the act is a formal authorization known to the Notary from the notification of the parties concerned. Notaries provide legal protection to the community (Kurniawan, 2018).

Notary as a public official who is in charge of serving the public interest, that is, making deeds, there may be a legal problem that stems from the execution of the Notary's duties and authority. A sentence in an authentic deed may give rise to a criminal or civil case, and this problem arises because of the carelessness, carelessness of the Notary in making the deed, even in good faith, intentionally or unintentionally. Therefore, it is necessary to study in-depth, the enforcement of

the Law of the Notary Department and the Notary Code of Ethics in the implementation of the duties and authority of the Notary as a public official, especially to prevent violations (Purwaningsih, 2015).

The proper exercise of the profession also requires the Notary to be able to avoid work and conduct against any kind of unfair competition, in addition to also respecting the jurisdiction of other Notary colleagues, avoiding deductions, personal advertising, and so on, if it is violated will damage the image and reputation that should be obtained (Ancana, 2020).

The Notary's responsibility for the falsification of information in the deed or letter according to the positive law in Indonesia can be summarized as follows:

a. Criminal Accountability

The making of an Authentic Deed by or in the presence of a Notary is categorized as a letter forgery offense if it meets the elements of the formulation of a letter forgery offense in the Criminal Law Book, namely Article 263 paragraph 1, Article 264 paragraph 1 and Article 266 paragraph 1 jo Article 55 Book of Criminal Law.

Notaries who commit the crime of forgery of letters in the making of Authentic Acts can be held criminally if they meet the elements of error, that is, able to be responsible, there is an inner relationship in the form of intentional and there is no reason to remove the error. So that Notaries who are consciously intentional or involved in the making of fake authentic acts can be held accountable in criminal law. Whereas if the elements of the offense are not met then the Notary can not be convicted.

In criminal law, the parameter of criminal responsibility is the principle of error. Not punished if there is no mistake (*Geen Straf Zonder Schuld* or *Actus non facit reum nisi men's sit rea*). In-Law No. 48 of 2009 on Judicial Power Article 6 paragraph (2) stipulates that "No one shall be held guilty of any penal offense on account of any act or omission which did not constitute a penal offense, under national or international law, at the time when it was committed over himself" (Amiruddin, 2015).

b. Civil Accountability

The theory of legal responsibility is needed to be able to explain the relationship between the responsibilities of a notary related to the authority of a notary based on Law Number 30 of 2004 concerning the Position of a Notary (Law No. 30 of 2004) which is in the field of Civil Law (Purnomo, 2012).

The basis of liability in civil law is divided into two types, namely errors and risks. Thus it is known as liability without based on fault and liability without fault, known as risk responsibility or absolute responsibility (Triwulan, 2010).

In the JLS Notary case, the loss has arisen, namely, the victim has handed over the money to Defendant as a whole Notary in the amount of Rp. 180,000,000 for the settlement of the PBB NJOP Certificate to pay PPH on the transfer of rights over land and buildings whose land was sold by witness Candra Negara to Johannes Ali. However, Cendekia Candra Negara did not file a civil suit, namely a claim for compensation.

The Notary violates Article 58 paragraph (2) of Law Number 2 of 2014, so the legal status of the deed becomes an underhand deed or even null and void because it does not provide a certain date, day, and time and contains false information. Where the notary's obligation to provide certainty of date, day, and time is a formal aspect that must be in the notary deed and also in Article 16 paragraph (1) of Law Number 2 of 2014, notaries must be honest and thorough in carrying out their duties.

In the case of the IPH Notary Public, it is clear that the proof of the deed is false, then the word is null and void. The notary has the responsibility to serve the public, the public can sue the notary public, and demand fees, compensation, and interest if it turns out that the deed can be proven to be made not by applicable legal regulations, this is a form of notary accountability to the public (Adjie, 2014). Especially for Notaries who violate the provisions of Article 16 paragraph (1) letters i and k may be subject to sanctions in the form of a deed which only has the power of proof as an underhand deed or a deed is null and void and the injured party may sue for compensation fees to the Notary.

Likewise in the case of the Notary IPH, in that case, Kho Tjauw Team as the person who bought from Anak Agung Ketut Gede on February 14, 2015) by the Sale and Purchase Agreement Deed Number 88 dated February 24, 2015, and the Power of Attorney Number 89 dated February 24, 2015, The invalidation of the original Property Right Certificate Number 8842 which was controlled by Kho Tjauw Team caused Kho Tjauw Team to suffer a loss of approximately IDR 7,000,000,000 (seven billion rupiahs). This loss can become a claim for compensation to the notary public, or it can also be the basis for the decision to be the basis for canceling the transfer of rights that has been made by the Notary IPH.

c. Ethical/ Administrative Accountability

The authority given by law to the Notary shows that the Notary is a job with special expertise that demands extensive knowledge and heavy responsibility to serve the public interest because from the core of the Notary's task is to regulate in writing and authentically the legal relationship between parties consensus to request a notary. So it is not uncommon for various things in the laws and

regulations to require certain legal actions to be made in authentic deeds, such as the establishment of limited liability companies, cooperatives, fiduciary guarantee deeds, and so on in addition to these deeds made at the request of the parties (Pratama, 2019).

Law Number 30 of 2004 in conjunction with Law Number 2 of 2014 concerning Notary Position provides that when a Notary in carrying out his / her job duties has committed an offense that causes a deviation from the law, the Notary may be subject to sanctions, namely in addition to criminal sanctions, can also be subject to sanctions in the form of Civil sanctions and Administrative sanctions / Code of Ethics for the Position of Notary.

The Law on Notary Position regulates 4 (four) types of administrative sanctions that can be given if a Notary violates the provisions of UUJN, namely written warnings, temporary dismissal, respectful dismissal, and dishonorable dismissal. Where the sanctions apply in stages starting from a written warning to dismissal with no respect.

These sanctions have been regulated in such a way both before and now in the Law on Notary Position about the Code of Ethics for the Notary Office where there is no statement of criminal sanctions, but the organization of the Notary Supervisory Council has the authority to give penalties to Notaries. Thus it is concluded that although the Law on Notary Position (UUJN) does not mention the application of criminal sanctions, legal action against violations committed by a Notary Public invites elements of deliberate forgery/negligence in making authentic letters/deeds whose contents are false. maybe subject to civil sanctions and administrative sanctions / professional code of ethics for the position of a Notary.

IPH Notary Actions that violate the Code of Ethics can be categorized as follows:

No	Deed	Ethics Violation
1.	Helping to ask for signatures outside the Notary's work area without the whole party meeting face to face	Article 3 paragraph (4), and Article 3 paragraph (14)
2.	Helping to get the signature of the seller who claims to be Anak Agung Ketut Gede, who said I Made Kartika was in Jakarta for treatment when in fact Anak Agung Ketut Gede had died	Article 3 paragraph (4), and Article 3 paragraph (14)

3.	Never conducted an inspection or check at the Badung Regency Land Agency Office for the authenticity and imposition of the Ownership Certificate	Article 3 paragraph (4), and Article 3 paragraph (14)
4.	The IPH Notary from the beginning had known SHM Number 8842/Kuta on behalf of Anak Agung Ketut Gede which was shown by the buyer (I Made Kartika) as not by the land book at the Badung Regency Land Agency office, but did not refuse the job and continued working on it.	Article 3 paragraph (4), and Article 3 paragraph (14)

IPH Notary Public in this case should act honestly, independently, impartially, full of responsibility based on statutory regulations and the contents of the notary's oath of office. The notary must be honest that the problems raised to him are not by the applicable law. The IPH notary from the beginning had known SHM Number 8842 / Kuta on behalf of Anak Agung Ketut Gede which was shown by the buyer (I Made Kartika) as not by the land book at the Badung Regency Land Agency office, but did not refuse the job and continued to do this of course violating actions that are generally referred to as an obligation to be obeyed and carried out, among others, but not limited to the provisions contained in the UUJN and the AD / ART of the Indonesian Notary Association.

A JLS Notary should perform actions that are generally referred to as an obligation to be obeyed and carried out, including but not limited to the provisions contained in UUJN and AD/ART of the Indonesian Notary Association, including being careful in carrying out work. The act of not checking or confirming as necessary to the issuer of the tax letter is certainly an ethical error that needs to be accounted for by the JLS Notary.

Conclusion

The limitation of the element of letter forgery by a Notary can be seen in terms of the actions of the perpetrator and the party who is injured. There is an element of error in making a fake letter or falsifying the letter committed by the perpetrator, in the form of intent as an intention (opzet also oogmerk), or

deliberately in the narrow sense. While the parties who are injured are the parties in the deed drawn up by the Notary Public.

The Notary's responsibility for falsifying information in deeds or letters according to positive law in Indonesia has three aspects of responsibility, namely criminal liability, namely Notaries can be prosecuted under Article 264 paragraph (1) of the Criminal Code, civil liability, namely notarial deeds can be canceled and null and void by law, besides that Notaries can also be sued in court, as well as administrative/ethical responsibility, namely ethical penalties carried out by Notary Organizations (INI).

Suggestions

The Notary should make, read, and sign the deed at the Notary's office unless there are valid reasons. Notaries must always be careful and apply the principle of checking the completeness of documents and related institutional supporting files concerned so that letter forgery does not occur.

It is better if the notary is more careful in carrying out his work. Where it is hoped that mistakes will not occur and harm the parties so that it can lead to sanctions and criminal, civil, and administrative liabilities that can be imposed on the Notary for his mistakes.

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