ABSTRACT

One of the requirements for the process of changing names in the transfer of land rights due to inheritance is to be proven by a Certificate of Heirship (SKAW). As a result of the pluralism of the civil law system in Indonesia, land policy in processing land registration due to inheritance requires the SKAW to be made by three institutions; the SKAW made by the Village Head/Lurah and Authentic Deed by Notary, and the SKAW from the Inheritance Property Center for each population group is different. The enactment of the Population Law has eliminated racial discrimination in population classifications, leaving only Indonesian citizens and foreigners. This article aims to understand land law policies related to the making of SKAW after the Population Law and its legal force. The approach used to analyze the problem was a doctrinal approach using secondary data through legal materials. The results of the analysis show that Indonesia's land law policy in implementing land registration due to inheritance after the Population Law no longer requires the creation of the SKAW according to population classification. It has an impact on the legal force of each SKAW legal product made by three officials, which is a binding legal product as a condition for registering land rights due to inheritance and can be used as evidence in court trials.

Keywords: Legal Policy; SKAW; Transfer of Rights; Land Registration.

A. INTRODUCTION

Land in the juridical sense as the rights to the surface of the earth has a very important value as a source of life and human livelihood (Harsono, 2013). Land can have a dual function; as social and capital assets so that human life cannot be separated from land (Hipan, Nur, & Djanggih, 2018). Land as wealth is a very strategic asset (Zhang et al, 2023) and has a high value from time to time, so it often triggers conflicts and even bloodshed, even the conflicts over inheritance between the heirs who own the land. If legal certainty over land is not guaranteed, disputes and feuds over land in various regions in Indonesia will often occur. Legal certainty in land ownership in Indonesia is obtained by carrying out land registration.

The Basic Agrarian Law (Law No. 5 of 1960) as the juridical basis for land regulation in Indonesia gives the State the responsibility to carry out land registration which aims to provide legal certainty (rechts kadaster), such as the certainty regarding the subject (person/legal entity) as the holder of the rights to land (Sommer, & de Vries, 2023), the
certainty regarding the object including the location, boundaries, and area of the land, and the certainty regarding the legal status of rights to the land (Aksar et al, 2023).

Land registration in Indonesia is carried out systematically and sporadically (Aditya et al, 2021), but the expected results from these two registration methods, for sporadic land registration carried out at the will of the land owner, the statistical achievement is still around one million per year, meaning that it is still far from the expected goals of land registration. This happens because the registration cost is borne by the landowner. Just as land registration is sporadic in the State of Palestine, the Palestinian Authority imposes high financial costs on the citizens to carry out land registration, which is contrary to the provisions of the law (Fayyad, & Al-Sinnawi, 2023). To complete the registration of all 126 million plots of land in Indonesia, it will take up to 126 years. If land registration is carried out systematically with an achievement rate of 7 to 9 million per year, the time needed to complete the registration of all 126 million plots of land in Indonesia is only 15 to 16 years. To spur an increase in the number of land registrations to reach 126 million plots of land in 2025, the state administration or the government, through the Ministry of Agrarian Affairs and Spatial Planning/ the Head of the National Land Agency, has again launched a new policy of the Minister of Agrarian Affairs and Spatial Planning (ATR) / the Head of the National Land Agency Regulation No. 35 of 2016 concerning the acceleration of complete the Systematic Land Registration (PTSL). Because it was deemed not very effective, the regulation was revised through ATR/ the Head of BPN regulation No. 12 of 2017 which was then further refined through the ATR regulation No. 6 of 2018, which was further strengthened by the publication of Presidential Instruction No. 2 of 2018.

If we review the land registration system in Africa, the regulation of the land registration system varies between customary land rights and land rights that are regulated by law. Ambiguities and contradictions between laws made at different times and the practice of implementing these laws often result in land registration only being carried out on property rights and ignoring other customary land rights. The official body of the African Ghanaian government that implements land rights is the Land Commission (LC) of Ghana, whereas the land governance structure for customary lands is decentralized to the administration of the Customary Land Secretariat (CLS) (Abubakari, Richter, & Zevenbergen, 2018).

The main objective of the The Basic Agrarian Law (UUPA) as a system or service in the land, in its general explanation, is to establish the basis for creating a national agrarian law which function as a means of improving welfare and justice, as well as providing legal services in the legal certainty of land
Due to the importance of legal certainty in land ownership, the transfer of land rights to other parties requires the regulations that provide certainty and protection for the party receiving the land transfer. One of them is the transfer of land rights due to inheritance.

The parties who have the right to continue acquiring inherited land must be proven by a document showing that they are the heirs who have the right to inherit. The Certificate of Heirship (SKAW) is one of the document requirements that must be completed in the implementation of land acquisition due to inheritance (Murni, 2020). The Heir Certificate (SKAW), also known as the Heir’s Statement, the Deed of Certificate of Inheritance Rights, and/or the Inheritance Certificate (the Explanation of Article 42 paragraph 1 of the Government Regulation No. 24 of 1997), functions to indicate the legal heir to third parties, such as banking and land offices in the context of transferring land rights due to inheritance (Silviana, 2021).

Land registration in Indonesia is an administrative process carried out by the Government to provide legal certainty and protection for land owners or rights holders (Harsono, 2013). The land registration system uses a registration of title system, which is viewed from the validity of legal acts (Harsono, 2013). Like the land registration system used in Japan, it is a rights registration system, namely the rights that are created and the changes that are created, and what is registered is the source of the data made in the deed. The nature of land registration in Japan is optional; land owners are required to register their land when their rights are first created (Adriano, 2015).

The inheritance system in Japan is regulated by the customary norms of male biological children or possibly adopted sons or sons-in-law who have been declared within and out of their appointment status as heirs. The appointment of a family heir or head of family is carried out carefully, and the regeneration of leadership is also carried out early. In Japan, a patrilineal kinship system applies (Wedayanti, & Dewi, 2021).

In Indonesia, the registration of the transfer of land rights is mandatory to provide legal protection for heirs (Sutedi, 2009). To transfer land rights due to inheritance in which the land has already been certified, a death certificate must be submitted to the land office of the person whose name is recorded as the holder of the land rights and attached with a certificate as the legal heir (SKAW) (Harsono, 2013). Apart from getting legal protection, the heirs also get legal certainty regarding the heirs' rights to inherit the land (Palenewen, 2023).

The presence of the SKAW is highly required for the strength of proof of land from inheritance.
and as a basis for registering the transfer of land rights, namely a certificate of proof (Sugitha, & Dahana, 2021) because if the transfer of land rights is due to inheritance without being accompanied by the SKAW, the Land Office will reject the registration process.

In Indonesia, to obtain the SKAW, there are still different laws that apply to Indonesian citizens. The SKAW is a necessity to standardize the issue of heir certificates based on the civil law of each heir, so the policy that comes out is considered from the classification of citizens (Parlindungan, 1999). Normatively, since the issuance of the Government Regulation Number 10 of 1961 concerning Land Registration, the presence of the SKAW is a necessity (Article 25). However, it does not determine which official has the authority to make the SKAW. To standardize the SKAW, a Letter from the Director of Land Registration, the Directorate General of Agrarian Affairs, the Department of Home Affairs, Number Dpt/12/63/12/69 dated 12 December 1969, was issued, based on the classification of citizens, i.e.: 1) European group with inheritance certificate made by a Notary; 2) Indigenous population groups with inheritance certificates from the heirs, witnessed by the Village Head/ Lurah known as the Subdistrict Head; 3) Chinese descent group by Notary, and 4) For other foreign eastern descent groups (Indian, Arab), heir certificates are made by the Inheritance Property Office (Parlindungan, 1999).

In the process, the appointment of the official who made the SKAW is then regulated in the Regulation of the Minister of Agrarian Affairs/ the Head of the National Land Agency Number 3 of 1997 as an Implementing Regulation of the Government Regulation Number 24 of 1997 concerning Land Registration, Article 111 Paragraph (4) c. The authorizing authority is divided based on population groups; for native Indonesian citizens with a Certificate of Heirship made by the Village Head/ Lurah and the District Head of the place where the testator lived at the time of death; for Indonesian citizens of Chinese descent with the Deed of Certificate of Inheritance Rights from a Notary; and for other Indonesian citizens of Eastern Foreign descent with a Certificate of Inheritance from the Inheritance Property Office (Alamsah, 2012). The authority in making the SKAW for land inheritance in Indonesia is pluralistic in nature, depending on the civil law of each heir (Sugitha, & Dahana, 2021). This shows that a person’s civil rights in land law are still pluralistic, that is, apart from being based on customary law, Islamic law is also state law.

The land registration administration process aims to provide legal certainty and protection for heirs. Carrying out the registration of the transfer of rights is an obligation for the land owner (heir) regarding changes in the data (Abidin, 2022).

The transfer of land rights due to inheritance occurs by law when the holder of the rights in
question dies. Since then the heirs have become the new rights holders. Regarding who becomes the heir, it is regulated in the Civil Law which applies to the heir. This is the basis that causes the legal provisions regarding land ownership to still apply the civil law which applies to the heir.

This pluralism in regulations regarding evidence regarding heir certificates (SKAW) often creates problems regarding the strength of the evidence when a dispute occurs in court (Abubakari, Richter, & Zevenbergen, 2019a).

After the issuance of the Population Administration Law (Law No. 23 of 2006), population classification is not by the philosophical, sociological, and juridical bases currently in force in Indonesia. Philosophically, it is contrary to the ideals of people’s unity. Sociologically, it does not support or even contradict the spirit and condition of the people who are actively building unity amid diversity, and juridically, it is no longer relevant to the Ampera Cabinet Presidential Instruction, the Citizenship Law, the Population Administration Law and the Law on the Elimination of Racial Discrimination and Ethnicity (Natasha, 2018). Another aim of this law is the desire to create a unified population system without any classification of the population in Indonesia to create unity in society.

Residents according to Law No. 23 of 2006 are Indonesian citizens and foreigners residing in Indonesia. Indonesian citizens are people from the original Indonesian nation and people from other nations who are legalized by law as Indonesian citizens. Foreigners are people who are not Indonesian citizens.

In this law, a polemic has arisen regarding who will have the authority to make a certificate of heirs, for Indonesian citizens of Chinese and other foreign descent because this law only recognizes Indonesian citizens and foreigners. In various seminar results, there was a suggestion that all Deeds of Information on Inheritance Rights (SKAW) be made by a Notary to guarantee legal certainty and serve as perfect evidence based on the law. This opinion is based on the provisions of Article 15 paragraph (1) of Law no. 2 of 2014 concerning the Amendments to Law no. 30 of 2004 concerning the Position of Notaries that: “Notaries have the authority to make Inheritance Deeds in the form of authentic deeds not only for those who are subject to the Civil Code but also for the entire Indonesian nation.” Based on these provisions, there is a desire from Notaries that the Deed of Information on Inheritance Rights be drawn up by a Notary. However, on the other hand, Bumi Putera still wants a certificate from the Village Head/ Lurah. And, how is the existence of the SKAW created by the Inheritance Center for other foreign Eastern descendants?

Continuing with the polemic above, the Ministry of Law and Human Rights issued a ministerial regulation called the Regulation of the
Minister of Law and Human Rights (PERMENKUMHAM) Number: 7 of 2021 which regulates the Organization and Work Procedures of the Inheritance Center. The Minister of Law and Human Rights regulation aims to accommodate developments in the implementation of BHP's duties and functions so that it is necessary to restructure the organization and work procedures of BHP, including in the depth of its authority in making Certificates of Inheritance Rights.

The latest development in land policy is the Regulation of the Minister of State for Agrarian Affairs and Spatial Planning / the Head of the National Land Agency Number 16 of 2021 concerning Third Amendment to the Regulation of the Minister of State for Agrarian Affairs / the Head of the National Land Agency Number 3 of 1997 concerning the Implementation Provisions of the Government Regulation Number 24 of 1997 concerning Land Registration. The Regulation of the Minister of State for Agrarian Affairs and Spatial Planning / the Head of the National Land Agency also changes the formulation of Article 111 that, in this provision, it no longer differentiates between groups. All SKAW made by heirs can be confirmed by the Village/ Lurah and Sub-District Head, made by Notaries or by the Inheritance Property Office as a legal product which can be used as evidence to register the transfer of land rights to the heirs.

Regarding the presence of the SKAW in land registration due to inheritance, several authors have written on it, including Christiana Sri Murni who wrote on the Registration of Transfer of Land Ownership Rights due to Inheritance. This research only focused on the implementation of the registration of ownership rights to land due to inheritance that the recipient of the inheritance submits an application to Office Land by completing the material requirements as an heir and fulfilling the requirements as a subject of land rights which are the object of inheritance, and the formal requirements are the presence of a death certificate of the holder of land rights (heir) issued by the authorized agency and a certificate as an heir issued by authorized agency, using the Normative Juridical method (Murni, 2020).

Zaid Abubakari, Christine Richter, and Jaap Zevenbergen examined the choice of land registration practices for inheritors of inherited property in rural and urban areas in Ghana - Africa, with the title "Making space legible across three normative frames: The (non-)registration of inherited land in Ghana". Many lands, including inherited land, have not been officially registered with the LC (Land Commission). In Ghana, there is no clear procedure in the process of registering land due to inheritance. State administration officials also play a role as actors in the implementation of land registration due to inheritance. In Ghana. There are no clear procedures for land registration due to inheritance (Abubakari, Richter, & Zevenbergen, 2019b).
Dinda Keumala, using the normative juridical method, also studied "The Dialectic of Notary Inheritance Deed Arrangement" to determine the authority of Notaries to make inheritance deeds after the enactment of the Regulation of the Minister of State for Agrarian Affairs and Spatial Planning / the Head of the National Land Agency No. 16 of 2021 and its legal consequences. The results show that the duties imposed by the notary in making the deed are in sync with the provisions of Article 15 Paragraphs (1) and (3) of the Notary Position Law (Law No.2 of 2014) related to the Inheritance Certificate (Keumala, 2023).

Jeannette Bayisenge in her article Researching Women’s Rights to Land, which analyzes the certification of land rights by women in Rwanda shows that Rwandan women’s legal awareness of land registration issues has begun to increase. In Rwanda, men’s supremacy over women is still strong, so women do not have the right to inherit their husband’s property because men are still reluctant to register their marriages (Bayisenge, Hojer, & Espling, 2015).

Benjamin Linkow researched inheritance practices for women in rural areas in Kenya with the title "Inheritance Practices, Investment Incentives and Women’s Control Over Land in Rural Kenya" found that although legislation has regulated women’s rights to property. However, the rules regarding land inheritance still follow the informal, traditional patrilineal system (Linkow, 2019).

The five research results above emphasize the formal requirements for land transfer registration due to inheritance and the rules that apply in several other countries regarding women's inheritance rights to land and the absence of uncertain legal rules in registering inherited land and not specifying special conditions in land certification legacy. This research further examined land law policy in Indonesia regarding the existence of the SKAW in registering the transfer of land rights due to inheritance which guarantees more legal certainty, and the evidentiary strength of SKAW in its registration and legal protection used a doctrinal approach.

Policy is a collection of decisions taken by an actor or by a political group in an effort to choose goals and methods to achieve those goals (Budiharjo, 1992). Public policy is a decision made by the government or government institutions to overcome certain problems, to carry out certain activities, or to achieve certain goals relating to the interests and benefits of many people (Atmaja, 2013). Thomas R. Dye defines public policy as whatever the government chooses to do and not do (Winarno, 2007). Judging from the definitions above, policy is a guide to action for making a decision. In this case, policies are different from regulations and laws.

While laws can enforce or prohibit behavior, policies only guide actions that are most likely to obtain desired results. In general, policy is
something used to show a person’s behavior. In this case, the person could be an official, an institution, or even a certain group. The goal is to solve a problem they are facing.

Policy in land sector is a public policy made by the Indonesian government in realizing people’s welfare based on the 1945 Constitution Article 33 paragraph (3) which reads "Earth, water and the natural resources contained therein are controlled by the State and used for the greatest prosperity people". The direction of land law policy is to provide a sense of justice for society which protects all citizens fairly without discrimination, and no one is harmed unilaterally in realizing people’s welfare.

Land law policy in Indonesia is regulated in Law Number 5 of 1960 concerning Basic Agrarian Principles Regulations (LN 1960-104). Article 1 paragraph (2) of the Basic Agrarian Law (UUPA) states that all earth, water and space, including the natural wealth contained in within the territory of Indonesia as a gift from God Almighty are the earth, water and space of the Indonesian nation which is a national wealth. The UUPA is the basis for determining policies in land sector that must be implemented by the state to build the welfare of the Indonesian people (Suhariningsih, 2011).

Providing legal certainty of land ownership is a land law policy that provides legal certainty and protection of land ownership. Providing legal certainty is achieved by carrying out land registration throughout Indonesia, as the duty of the state (Article 19 of the UUPA). This Policy Theory is used to analyze the direction of land policy after the issuance of the Law on Population Administration regarding the existence of the SKAW.

Authority is a power to use resources to achieve organizational goals. The power in this case is to order other parties to act and obey the party who has the authority (MD, & Marbun, 2006). Therefore, authority is the basis for acting, conducting, and carrying out organizational activities because without authority we cannot do anything (MD, & Marbun, 2006). There are three ways to obtain public authority; attribution, delegation, and mandate as regulated in Article 11 of Law Number 30 of 2014 concerning Government Administration.

Attribution is the granting of authority to Government Agencies and/or Officials by the 1945 Constitution (Article 1 number 22 of Law No. 30 of 2014). Government Agencies and/or Officials obtain authority through Attribution if: regulated by the 1945 Constitution or Law. "Government agencies and/or officials who obtain authority through attribution, the responsibility for authority lies with the relevant government agency and/or official" (Article 12). Attribution authority cannot be delegated, unless regulated in the 1945 Constitution of the Republic of Indonesia and/or law.

Delegation is a delegation of authority from a higher Government Agency/or Official to a higher
Government Agency and/or Official with responsibility and accountability shifting completely to the recipient of the delegation (Article 1 point 23 of Law No. 30 of 2014). Juridical responsibility lies with the recipient of the delegation. Meanwhile, mandate is a delegation of authority from a higher Agency and/or Government Official to a lower Agency and/or Government with responsibility and accountability remaining with the person giving the mandate (Article 1 point 24 of Law No. 30 of 2014). The mandate recipient only acts for and on behalf of the mandate giver; the final responsibility for decisions remains with the mandate giver. In carrying out authority based on a mandate, the Agency and/or Government Official who receives the mandate must state "on behalf of " the Agency and/or Government Official who gave the mandate (Ridwan, 2016). Of these three authorities, the authority to make decisions is only obtained in two ways; attribution and delegation (Hadjon, 2002).

The Attribution Authority Theory will be used to analyze and describe related SKAW made by different parties, as a result of the pluralism of inheritance arrangements in Indonesia to lead to providing legal certainty and protection for land owners or heirs.

B. DISCUSSION

A Certificate of Inheritance (SKAW) or Verklaring van Erfrecht or Certificaat van Erfrecht is formal proof that someone can prove themselves to be the heir of their parents/siblings/children or as an heir for other reasons (Kurniawan, Yaswirman, & Syofianti, 2019). In Indonesia, until recently, the regulations and authority that create SKAW do not rest with one official or institution, but it can be made by more than one official/ institution and with the heirs in accordance with the laws and regulations that regulate it (Adjie, 2021).

In the Dutch Law Dictionary, Verklaring has two meanings. The first means explaining or explanation, and the second means declaring, stating, or confirming (Adjie, 2021). Verklaring in the sense of explaining is a general meaning, which in English is called Information, so it only provides information in a general sense and is not legally binding on anyone, either the person giving the information or the person receiving the information. Meanwhile, Verklaring in the sense of stating means an explanation in a special sense and is legally binding for those who receive the statement and for those who do not accept the statement; they are obliged to prove it legally (declaration) (Adjie, 2021).

The Indonesian nation is a nation consisting of various tribes or ethnicities, and all ethnicities in Indonesia have contributed to the journey of the Indonesian nation. The division of the Indonesian population based on ethnicity and class emerged during the Dutch colonial era. For political purposes during the Dutch colonial era in Indonesia, it was conducted by issuing regulations
on population classification and laws that applied to each group (Pramana, 2014).

The regulations regarding population classification are regulated in Articles 131 of *Indische Staatregeling* and 163 of *Indische Staatregeling* as a rule of Dutch heritage. These population classification rules influenced the order of life of the Indonesian nation, which divides three population groups and the laws that apply to each group, such as the indigenous group (*bumi putera*), the European group, and the Foreign Eastern group (Natasha, 2018). As a result of this classification, natives are subject to customary law while Europeans and foreigners apply Western Civil Law (*Burgerlijk WetBoek*), and religious law also applied (Natasha, 2018).

The existence of SKAW in the transfer of land rights due to land inheritance is a legacy of Dutch Government regulations which are still enforced in Indonesia. One way to obtain land rights is through inheritance. The passing of inherited land to heirs results in joint ownership of the land to the heirs. To obtain the evidentiary power of inherited land, a certificate of heir status is required. This letter is needed as a basis for land registration. The authority to make SKAW based on the population group as the heirs still uses Articles 131 IS and 163 IS (Sutedi, 2009). The types of population classification based on this article can be seen in the table below:

<table>
<thead>
<tr>
<th>No.</th>
<th>Goal. Resident</th>
<th>Go. Law</th>
<th>Legal basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>European group, which consists of: a. all Dutch, b. all people of European origin, but excluding Dutch, c. all Japanese. all people who come from other places, whose family law in their country of origin is based on the same principles as Dutch family law, e. legitimate children from numbers b, c, d who were born in the Dutch East Indies</td>
<td>European Civil Law and Commercial Law throughout without exception</td>
<td>Article 163 paragraph (2) IS in conjunction with Article 131 paragraph (2a) IS</td>
</tr>
<tr>
<td>2</td>
<td>The <em>Bumiputera</em> group, namely native Indonesian people who have been the inhabitants and nation of Indonesia for generations</td>
<td>Customary Civil Law / Unwritten Law that applies in society</td>
<td>Article 163 paragraph (3) IS in conjunction with Article 131 paragraph (2b) IS</td>
</tr>
<tr>
<td>3</td>
<td>Foreign Eastern (Chinese) group, namely those who do not belong to the <em>Bumi Putra</em> and European groups</td>
<td>European Civil Law, except regarding partnerships and adoption (customary law applies).</td>
<td>Article 163 paragraph (4) IS in conjunction with Article 131 paragraph (2b) IS in conjunction with Stb 1917 – 129</td>
</tr>
<tr>
<td>4</td>
<td>Foreign Eastern (Non-Chinese) groups, namely those who do not belong to the Bumi Putra, European and Chinese groups. Examples: Indians, Arabs, Pakistanis, etc</td>
<td>European Civil Law, except regarding family law and inheritance law without a will, customary law and religious law apply.</td>
<td>Article 163 paragraph (4) IS in conjunction with Article 131 IS in conjunction with Stb 1924 – 556</td>
</tr>
</tbody>
</table>

Data Source: Population Classes and Legal Classes Based on Article 163 and Article 131 IS (Natasha, 2018)

Based on population classification, it results in policies in regulating the registration of land rights due to inheritance.

1. Land Law Policy in Registration of Land Rights Transfer Due to Inheritance in Indonesia.
The Basic Agrarian Law as a legal product implementing land politics, under Article 33 Paragraph (3) of the 1945 Constitution, is a monumental work of legislation (Sumardjono, 2008). It is a tool for managing agrarian resources to achieve maximum prosperity for the people.

One of the objectives of the UUPA is to lay the foundations for providing legal certainty regarding land rights for the people as a whole (General Explanation of the UUPA Point A number I). The provision of legal certainty is carried out through land registration by the State throughout Indonesia (Article 19 of the UUPA).

According to Boedi Harsono, land registration is a series of activities carried out by the State/Government continuously and regularly, in the form of collecting information or certain data regarding certain lands in certain areas, processing, storing and presenting them for the benefit of the people, to guarantee legal certainty in the land sector, including the issuance of evidence and its maintenance (Harsono, 2013). Land registration is carried out in two ways; land registration for the first time (initial registration) and maintenance of land registration data (maintenance). (Harsono, 2013).

Registration of the transfer of land rights that have been registered due to inheritance is included in maintaining land registration data, so the heirs are obliged to register the transfer to obtain legal certainty in their land ownership (Keumala, 2022). The aim is to keep the data stored in the land register, name register, measuring certificate, land book and certificate up to date with changes that occur later. Transfer of land rights due to inheritance can change the physical data and/or juridical data of registered land (Nurasa, & Mujiburohman, 2020).

Inheritance according to Islamic law is a number of assets and all the rights of the deceased in a clean condition. This means that the inheritance inherited by the heirs is a number of assets and all rights after deducting the payment of the heir's debts and other payments resulting from the death of the heir. Inheritance laws in force in Indonesia are still diverse, with the court having the authority to resolve inheritance matters in the hands of the Religious Courts for inheritance cases resolved using Islamic inheritance law and the District Court for inheritance cases resolved using non-Islamic inheritance laws (Labetubun, & Fataruba, 2016). Inherited assets are in the form of immovable objects (land), so the transfer of rights is subject to Land Law.

The transfer of land rights due to inheritance must be registered. Regarding the registration of the transfer of land rights due to inheritance, there are requirements that must be fulfilled, namely a Certificate of Heirship (SKAW). These requirements are specified in Article 111 of the Minister of Agrarian Affairs/ the Head of BPN Regulation No. 3 of 1997 as a technical implementation of Article 42 of PP 24 of 1997 concerning Land Registration. The
formulation of the contents is: "Registration of the transfer of rights that have been registered and Ownership Rights for Apartment Units must include: Certificate of Land Rights, Death Certificate of the person whose name is disabled as the right holder, and Certificate of Proof as heir.

Letters of proof as heirs, in the context of registering the transfer of land rights due to inheritance, are regulated in Article 111 Paragraph (1) c of the Agrarian Ministerial Regulation/ the Head of BPN No.3 of 1997 including:

1) will of the testator, or 2) Court decision, or 3) determination of the judge/ Chairman of the Court, or 4) for native Indonesian citizens: certificate of heirship made by the heirs witnessed by two witnesses and confirmed by the Head of the Village/ Subdistrict and District Head where the testator lives at the time of death; - for Indonesian citizens of Chinese descent: certificate of inheritance rights from a Notary, and - for other Indonesian citizens of Eastern Foreign descent: certificate of inheritance from the Inheritance Center.

The formulation above shows that there is still pluralism in the proof of the Certificate of Heirs (SKAW), i.e.: for Indonesian citizens who are native citizens, the SKAW can be made by the heirs, witnessed by two witnesses and confirmed by the Head of the Village/ Subdistrict and the Head of the sub-district where the heir currently resides and die. For Indonesian citizens of Chinese descent, this is proven by a Deed of Inheritance Certificate made by a Notary. Then, for other Indonesian citizens of foreign eastern descent, this is proven by a certificate of inheritance from the Inheritance Center.

This has an impact on the SKAW-making officials who are determined according to the classification of the population. The three parties who make it are: the village Head/ Lurah and Subdistrict Head; and then, the Notary; and the Inheritance Property Center (BPH). This is a consequence of the persistence of pluralism in the inheritance law system and the differences in civil requirements of each population group. The impact in practice is that there is debate on the power of law as a means of proof, especially in court.

After the issuance of Law No. 24 of 2013 concerning Amendments to Law Number 23 of 2006 concerning Population Administration, there are no longer known classifications of residents in Indonesia, only Indonesian Citizens (WNI) and Foreigners.

The issuance of this law implies that there is a problem regarding who has the authority to make a deed or certificate of heirs, for Indonesian citizens of Chinese and other foreign descent. In practice, there is a polemic regarding the authority to create the SKAW. Notaries want them to be the ones who have the authority to make the SKAW. This is related to the strength of the evidence that, to guarantee legal certainty and as perfect evidence based on the law, the deed must be a notarial one.
This opinion is based on the provisions of Article 15 paragraph (1) of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notaries: "Notaries have the authority to make Inheritance Deeds in the form of authentic deeds not only for those who subject to the Civil Code but also for the entire Indonesian nation". All Deeds of Information on Inheritance Rights must be made by a Notary which guarantees legal certainty. A notary is the only official who has the authority to make authentic deeds, namely the certificates of inheritance rights for Indonesian citizens of Chinese descent under Article 15 of the Notary Service Law (UUJN) (Wijayanti, Muryanto, & Darori, 2021).

On the other hand, the Ministry of Law and Human Rights issued Ministerial Regulation Number 7 of 2021 which regulates the Organization and Work Procedures of the Inheritance Center. The Regulation of the Minister of Law and Human Rights (PERMENKUMHAM) aims to accommodate developments in the implementation of the duties and functions of the Inheritance Center and to restructure the organization and work procedures of the Inheritance Center, including within its authority to make Certificates of Inheritance Rights, that the BHP also has the authority to make the SKAW.

The latest development is another legal policy in the land sector related to land registration due to data maintenance, namely the Regulation of the Minister of State for Agrarian Affairs and Spatial Planning/ Head of the National Land Agency Number: 16 of 2021 concerning the Third Amendment to the Regulation of the State Minister for Agrarian Affairs/ Head of the National Land Agency Number 3 of 2021 1997 concerning Implementation Provisions of the Government Regulation (PP) No. 24 of 1997 concerning Land Registration. The Regulation of the Minister for Agrarian Affairs/ Head of the National Land Agency changes the formulation of Article 111 that, in this provision, it no longer differentiates between population groups in making inheritance certificates. All SKAWs made by heirs confirmed by the Village Head/ Lurah, made by a Notaries, or made by the Inheritance Property Office are legal products that can be used as evidence to register the transfer of land rights to the heirs.

Article 111 Paragraph (1) point c states: a letter of proof as an heir can be in the form of: 1. a will from the testator; 2. court decision; 3. determination of the judge/ head of the court; 4. A statement of heirship made by the heirs witnessed by two witnesses and acknowledged by the head of the village/ kelurahan and the sub-district head where the testator lives at the time of death; 5. Deed of information on inheritance rights from a Notary who is domiciled at the place of residence of the testator at the time of death; or 6. Inheritance certificate from the Inheritance Center.

Article 111 Paragraph (1) point c has changed that Village Heads, Notaries, and the
Inheritance Center are given the authority to make the SKAW without considering or basing it on the origin of certain population groups.

Carl J. Federick defines policy as a series of actions/activities proposed by a person, group, or government in a particular environment where there are obstacles (difficulties) and opportunities for implementing policy proposals to achieve certain goals (Taufiqurahman, 2014).

One of the land policies mandated in the Basic Agrarian Law (UUPA) is to provide guarantees of legal certainty and protection of land ownership through a land registration program. The need to guarantee legal certainty and protection is of course always adjusted to the objectives of land law, namely justice and welfare of land ownership.

Land law policy is related to providing legal certainty and protection of land ownership because inheritance gives free choice according to their wishes without being limited by rules to the heirs to be able to make the SKAW without considering the population group and the authorized making official.

The SKAW can be made either by a letter from the Village Head/Lurah where the heir dies which is confirmed by the District Head, made by a Notarial Deed, or made by the Inheritance Property Office. This legal policy has accommodated developments in a population regulation, Law No. 24 of 2013 concerning Population Administration, which no longer recognizes population classification arrangements in Indonesia that there are only Indonesian citizens and foreigners. This means that Indonesian citizens will register their land rights because inheritance is not limited by the SKAW legal products made by certain officials or institutions.

The Land Office will carry out the process of registering the transfer of land rights to the heirs if they fulfill the requirements of Article 111. As is the principle of National Land Law, land ownership will be guaranteed legal certainty and receive legal protection if it is based on legal rights for all Indonesian citizens for the realization of justice and prosperity. Indonesian citizens, both men and women, have the same rights to achieve welfare in a fair manner concerning agrarian resources including land (Article 9 of the UUPA).

The land law policy which gives heirs the option to obtain the SKAW also meets the Simple and Up-to-date principles. It is simple, easy to understand, and carried out according to the choices of the parties concerned to achieve the Up-to-Date Principle, that all transfers of land rights through inheritance can be easily registered immediately so that the data stored at the Land Office always provides up-to-date data.

Legal Policy for the use of the SKAW in the transfer of land rights due to inheritance to provide justice and legal protection provides the heirs with the option to make the SKAW for their interests and wishes without being limited by population classification as the aim of land law policy is
towards justice and welfare of the people who own the lands.

2. Legal Strength of Heir Certificate (SKAW) as a proof.

The creation of the SKAWs carried out by different agencies and officials is one of the consequences of the pluralism of the inheritance law system in Indonesia and the differences in civil requirements of the Indonesian population. In practice, there is a debate regarding the strength of law as a means of proof. According to the land law policy, a Certificate of Heirs (SKAW) can be issued by three parties; the statement of the heirs is confirmed by the Village Head / Lurah and Subdistrict Head, the Notary's Deed and the Inheritance Property Office.

a. Legal Strength of the inheritance certificate (SKAW) made by the Village Head / Lurah, and confirmed by the Subdistrict Head

Government participation in regulating the land or agrarian sphere is highly required to realize social justice (Sudaryanto, 2010). The authority's participation in customary law is carried out by the head or customary administrator (Sudaryanto, 2010). The head of the customary law association is held by the village head. The village/ subdistrict head, acknowledged by the sub-district head, is the party who confirms the existence of proof of rights by issuing a certificate (Dewanata, 2021).

Making an inheritance certificate (SKAW) by the Village Head and having it confirmed by the Subdistrict Head is a custom from the Dutch colonial era, especially for the Bumi Putra group. The issuance of the SKAW refers to the provisions of the Directorate General of Agrarian Affairs, Department of Home Affairs No: Dpt/12/63/12/1969 dated 20 December 1969 and the provisions of the MARI letter dated 8 May 1991 No: MA/kumdir/171/V/K/1991 that regulates the provisions of the Heir Certificate. The official who has the authority to sign and ratify the SKAW is the Village Head / Lurah and Subdistrict Head for local or native residents (Dewanata, 2021). A certificate of heirship that has been signed by the heirs and has been confirmed by the village/ subdistrict head and the sub-district head is not enough to be evidence but must have legal legality (Rohmatin, Widhiarto, & Sjafi'i, 2022).

As government officials, village/ sub-district heads and sub-district heads as state administration officials must uphold the general principles of good governance (AAUPB) as legal norms that must be used as a basis for public service providers in carrying out their authority, as well as a means for citizens to sue deviant public service providers (Solechan, 2019). On the other hand, the Inheritance Certificate (SKAW) is a proof document from the heirs regarding the truth that they are the right person and have the right to inherit from the heir within the scope of civil law. Village Heads/ Lurah and Subdistrict Heads who serve as state administrative officials must uphold
the principle of prudence. Before signing it, it is best to carry out inspection and verification steps so that later they will not be blamed before the law. In Article 26 of Law Number 6 of 2014 concerning Villages, it does not mention the authority of the Village Head to make inheritance certificates for indigenous Indonesian citizens, meaning that the Village Head does not have the authority to make inheritance certificates. The position of the Village Head/ Lurah and Subdistrict Head is to strengthen, meaning to strengthen the truth of the contents of the SKAW, especially the legal certainty that there are no other heirs left behind, or other people who have no inheritance relationship but are included in the SKAW as heirs (Yuliyana, Syalafiyah, & Husna, 2021).

The Inheritance Certificate (SKAW) issued by the village head requires two witnesses who know the composition of the heirs described in the SKAW, and the Village Head/ Lurah and Subdistrict Head only function to confirm, check, and verify the inheritance relationship. Before signing it, careful inspection and verification steps should be taken so that later they will not be blamed before the law. The Legal Strength of the Certificate of Inheritance issued by the Village Head as a Basis of Rights in registering the transfer of land due to inheritance is valid according to the law as long as the names of the heirs who are entitled to the heir’s inheritance are included in the certificate of heirs and their accuracy can be accounted for by an inheritance expert (Massora, 2019). However, when the certificate of inheritance rights does not contain all the entitled heirs, the certificate of inheritance rights contains legal defects and can be canceled by the court. The legal force of the inheritance certificate is categorized as a private certificate.

b. Legal Strength of Inheritance Certificate from the Inheritance Center (Weeskamer)

In processing land registration for inheritance, one of the things that the Land Office must include is a Certificate of Inheritance from the Inheritance Property Office, especially for Eastern Foreigners. An inheritance certificate is an obligation that arises from the law; this is an important instrument for transferring rights to an object (lawering) when applying for transfer of rights to the National Land Agency. The transfer of inheritance rights to land to heirs is due to the existence of a legal basis, namely a Certificate of Inheritance (Hadis, 2018).

The Inheritance Center (BHP) is a state institution that is structurally under the Ministry of Law and Human Rights under the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia dated 1 March 2005 Number M-01.PR.07.10 of 2005 concerning the Organization and Work Procedures of Regional Offices of the Department of Law and Human Rights of the Republic of Indonesia. BHP is a Technical Implementation Unit located within the Regional Office of the Ministry of Law and Human Rights.
under the Legal and Human Rights Services Division, but technically it is directly responsible to
the Directorate General of General Legal Administration through the Directorate of Civil Affairs.

The BHP employees are State Administrative Officials who are subject to State Administrative Law, and the product is in the form of a Written Determination containing State Administrative Legal Actions which are based on applicable laws and regulations, which are concrete, individual, and final for a person or Legal Entity. Regarding the Certificate of Inheritance, it is a civil legal evidence, proof of being an heir is civil evidence, and not evidence from state administration officials (Pramana, 2014). Based on Article 1 paragraph (1) of the Decree of the Minister of Justice of the Republic of Indonesia Number M.01.PR.07.01-80 of 1980 dated 19 June 1980, it is determined that the BHP is the implementing unit for administering law in the field of inheritance and trust within the Ministry of Justice, which is under and reports directly to the Director General of Law and Legislation through the Director of Civil Affairs.

The BHP's duties and responsibilities are "to represent and manage the interests of people (legal entities) who, due to law or a judge's decision, cannot carry out their interests based on applicable laws and regulations" so that human rights can be protected, especially those due to laws and court decisions deemed incapable of acting in the field of property rights based on applicable laws and regulations.

The BHP's duties can apply to all citizens, representing the interests of individuals and legal entities who, due to law and judge decisions, cannot carry out their interests based on applicable laws and regulations. If the citizen or legal entity, because of the law and the judge's decision, cannot carry out their interests, the BHP can act on behalf of and manage the assets of that person or legal entity.

The restructuring of the BHP's organization and work procedures is carried out by issuing Perkemenkumham Number 7 of 2021 concerning the Organization of Work Procedures for the Inheritance Center. As a duty and function as well as the position of the BHP, Article 3 regulates that the BHP carries out functions; one of which is the preparation of certificates of inheritance rights as the basis for the transfer of land rights due to inheritance. This article does not state what the SKHW criteria are for citizens. This means that with the issuance of the PERMEN, the BHP was given the authority to make the SKHW for anyone.

Administration Official is subject to State Administration Law whose product is in the form of a written determination containing State Administration Law actions which are based on applicable, concrete, individual in nature, and final laws and regulations for a person or legal entity. The Certificate of Inheritance is a civil legal
evidence. Proof of heirship which is civil evidence is not appropriate if issued by an official who is subject to administrative law. (Law 51 of 2009 concerning PTUN).

The Inheritance Certificate issued by the Inheritance Center has no legal force because the Inheritance Center only issues Inheritance Certificates for Indonesian citizens of the Eastern Foreign category. Indonesian citizens who enter into mixed marriages should register their marriage with the authorized official. Certificate of Inheritance issued by the Inheritance Center only for Indonesian citizens of Foreign Eastern Descent. In making the SKAW, the Inheritance Office should be careful with the substance of the Inheritance Certificate (Noviar, 2019). The legal force of the SKAW made by the Inheritance Center (BHP) is only as written evidence individually.

c. The strength of the Inheritance Certificate made by a Notary.

Article 15 paragraph (1) of Law Number 2 of 2014 concerning the Position of Notaries regulates that: "Notaries have the authority to make authentic Deeds regarding all deeds, agreements, and stipulations that are required by statutory regulations and/or that are desired by relevant parties to be stated in authentic deeds, guaranteeing certainty of the date of making deeds, keeping deeds, providing grosses, copies, and quotations of Deeds, all of this as long as the making of the Deed is not also assigned or excluded to other officials or other people as determined by law." Based on the provisions of Article 15 paragraph (1), Notaries have the authority to make Inheritance Deeds in the form of authentic deeds not only for those who are subject to the Civil Code but also for the entire Indonesian nation. The public official appointed by law in this case is Notary as one of the public officials who has the authority to make authentic deeds for almost all legal acts.

An authentic deed has external, formal, and material evidentiary power. The strength of external evidence is the strength that proves that the authentic certificate of its presence or issuance is by the provisions of the legislation that regulates it. The power of formal proof means that whatever is stated in an authentic deed is true as long as it cannot be proven that it is not true. The power of material evidence is that it provides certainty regarding legal events that what is explained in the deed is true. The strength of proof of a notarial deed is related to the public nature of the notary's position (Hanum, 2020). As long as a notarial deed cannot be proven to be untrue, the deed is an authentic deed that contains true information from the parties stating their information in the authentic deed and this is supported by valid documents and witnesses who can be accounted accordingly for the provisions of applicable laws and regulations.

A deed made by an official without authority and without the ability to make it or does not meet the requirements is not considered an authentic
deed but only has the force of a private deed if signed by the parties concerned. The authority of a Notary in making inheritance certificates is regulated in the provisions of Article 111 paragraph (1) point c number 4 of the Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency Number 16 of 2021.

The authority here is "bevoegheid wet kan worden omscrevenals het geheel van bestuurechtelijke bevoegheden door publiekrechtelijke rechtssubjecten in het bestuurechtelijke rechtsverkeer" meaning that authority can be explained as a whole set of rules relating to the acquisition and use of government authority by subjects of public law in public law (Fachruddin, 2006). Authority has a different meaning from competence. Authority is formal power that comes from law, while competence is a specification of authority, meaning that whoever (legal subject) is given authority by law, so he or she has the authority to do something within that authority. As in the Theory of Authority above, the state and government administration have legitimacy and authority granted by law, namely Attribution Authority, delegation, and mandate (Ridwan, 2016).

Attribution (attributi e) is government authority obtained from statutory regulations, meaning that the government authority in question has been regulated in applicable statutory regulations; this authority is then referred to as the principle of legality (legalitiebeginsel) and can be delegated.

The authority of the Village Head / Lurah, Notary, and the BHP in making inheritance certificates is regulated in the provisions of Article 111 paragraph (1) point c number 4 of the Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency No. 16 of 2021 which regulates the implementation of land registration to ensure legal certainty of land ownership. The legal consequence is that if the requirements mentioned above are not met, the Land Office will refuse to register it.

In Land Registration, the Head of the Land Office will refuse to register the transfer or assignment of rights if one of the conditions regulated in Article 45 of the Government Regulation (PP) No. 24 of 1997 is not met. One of the requirements is: "Documents that are necessary for the registration of the transfer or assignment of the relevant rights is incomplete". The documents regarding the transfer of rights due to inheritance are regulated in Article 111 of the Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency No. 16 of 2021.

In letter d, Article 45 the Government Regulation (PP) 24 of 1997 stipulates that "other requirements specified in the relevant laws and regulations are not met" is also a condition for rejection of registration by the Land Office. The SKAW is an administrative requirement, which is
determined by legislation so that without the SKAW the transfer of land rights cannot be registered due to inheritance.

The authority to make the SKAW by the BPH is regulated in Permenkumham Number 7 of 2021 Article 3, point c, that the BHP is given the authority to make a Certificate of Inheritance Rights (SKHW). The source of authority for the government is statutory regulations.

The authority that originates from statutory regulations is obtained in three ways, as defined by HD van Wijk/Willem Konijnenbelt, as follows (Ridwan, 2016): a. Attribution; b. Delegation; and c. Mandate. They originate from the process or procedure of delegation from a higher official or body to a lower official (superior-subordinate).

Regarding the legal power of an SKAW as a basis for evidence which is regulated in a Ministerial Regulation when viewed in the hierarchical structure of statutory regulations, regulated in Article 7 of Law 12 of 2011 concerning the Formation of Legislative Regulations, the sequence of statutory regulations is as follows:

a. The 1945 Constitution of the Republic of Indonesia
b. MPR Decree
c. Law/ Government Regulation in Lieu of Law
d. Government regulations
e. Presidential decree
f. Provincial Regional Regulations
g. District/ City Regulations

Ministerial Regulations are not included in the Article 7 group above, but Article 8 paragraph (1) regulates the types of statutory regulations other than those regulated in Article 7 including: "the regulations stipulated by the MPR, DPR, MA, MK, BPK, Judicial Commission, BI, MINISTER, ...etc". Even though it is not explicitly stated as a Ministerial Regulation, it is still recognized by Law 12 of 2011. Article 8 paragraph (2) determines: "Legislative regulations as intended in paragraph (1) are recognized for their existence and have binding legal force as long as they are ordered by higher statutory regulations or are formed based on authority", with the following conditions: 1). Ordered by higher regulations, or 2). Formed based on authority.

Based on the provisions above, the form of Ministerial Regulations qualifies as statutory regulations, having legal force that is generally binding. Related to registering the transfer of land rights due to inheritance, it must submit a Certificate of Inheritance from the competent authority, and then the authority transfers inheritance for Indonesian citizens. Finally, the authority issues a Certificate of Inheritance, namely a Certificate from the Head of the Village/ Lurah, confirmed by the District Head, Notary, and the Inheritance Property Office.

A certificate of inheritance is an obligation that arises from the law; this is an important instrument (base of rights) for carrying out the
transfer of rights to an object (lavering) in applying for the transfer of land rights at the National Land Agency cq Regency/City Land Office. Therefore, if the registration of the transfer of land rights through inheritance to an Indonesian citizen is without proof (including) a Certificate of Heirship, it will be rejected by the Land Office.

Based on the theory of authority, the authority of a Notary in making inheritance certificates for Indonesian citizens is an attribution authority with the source of authority based on Article 15 paragraph (1) of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning Notary Position Regulations. The legal force of an inheritance certificate for Indonesian citizens made by a Notary has perfect evidentiary force (Yoga, Kusumadara, & Kawuryan, 2018).

Article 26 of Law Number 6 of 2014 concerning Villages does not mention the authority of the Village Head in making inheritance certificates for indigenous Indonesian citizens, meaning that the Village Head does not have the authority to make inheritance certificates. The authority of the Village Head/ Lurah is given according to the Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency No. 16 of 2021, but its nature is only to strengthen and ensure the correctness of the heirs’ data and that no one is left behind.

Legal Policy to create legal certainty for heirs as a result of the transfer of land ownership from the heir to the heirs must still go through land registration of transfer of rights due to inheritance based on the legal product of the Certificate of Inheritance Rights/ Heirs’ Certificate. A new legal policy is issued in making the SKAW in the transfer of land rights. Obtaining the SKAW is returned to the heirs based on the theory of legal choice, namely human will in the legal field (Gautama, 2012). In general, the parties to a contract are free to make choices where they can choose for themselves the law that will be used to implement the contract they have agreed to. Article 111 paragraph (1) point c number 4 of the Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency No. 16 of 2021 has changed the previous provisions and accommodated this legal choice. The elimination of population classifications gives the heirs the choice to be able to create the SKAW according to their wishes. The SKAW can be made by the Village Head/ Lurah, confirmed by the Subdistrict Head, or Notary or the Inheritance Center, without considering the classification of residents whose existence has been abolished by the Population Administration Law. the Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency Number 16 of 2021 is a policy of land law in realizing justice in obtaining legal certainty of ownership of land rights through
inheritance. The SKAW made by the three officials is a legal product that provides legal certainty in the acquisition of land through inheritance as the basis for the right to register the land.

C. CONCLUSION

The legal policy of implementing the SKAW in the transfer of land rights due to inheritance in Indonesia through the Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency number 16 of 2021 is considered to have provided a sense of justice for the heirs for legal certainty in the implementation of land registration due to inheritance. The Regulation of the Minister for Agrarian and Spatial Planning / Head of the National Land Agency has been able to overcome the problem of pluralism in the authority to make SKAW and to provide legal certainty and force in its evidence. Heirs are given the freedom to make the SKAW as one of the conditions for registering the transfer of land rights due to inheritance. The SKAW product of the Village Head/Lurah, Notary Public, and the Inheritance Property Office is a legal product that can be used as evidence to register the transfer of land rights at the Land Office, regardless of the origin of the population group. The legal policy of choosing to return the SKAW to the heirs provides a sense of justice and can provide legal certainty in proving and registering it.

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