

Preparation of Authentic Deed of Distribution of Land Rights by Notary

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Abstract: The process of making a certificate of inheritance in Indonesia varies based on population group, with three authorized parties: a Notary, the Heritage Hall (BHP), or the heirs themselves with village-level witness and subdistrict validation. This study analyzes the process of creating an authentic deed of inheritance distribution for land rights, challenges faced by notaries, and proposed solutions. Using a normative juridical method with a positivist legis approach, this research applies descriptive-analytical techniques and secondary data sources. It is examined through the lens of Islamic justice, legal certainty, and inheritance distribution theory. The inheritance distribution process begins with a Certificate of Inheritance (SKW), followed by all heirs appearing before a notary with two witnesses. The parties present necessary legal and material documents, which the notary reviews. Once validated, the Land Deed Official (PPAT) drafts a will or certificate of inheritance according to the heir's wishes, signed by both the heir and PPAT in duplicate and witnessed. However, notaries encounter several obstacles: legal substance issues (unclear laws), legal structure challenges (lack of administrative coordination), and legal culture barriers (public unfamiliarity with procedures). Solutions include consulting local officials, increasing community legal awareness, and providing clearer guidance on required documents and registration procedures. This structured approach ensures more efficient and legally sound inheritance distribution.

Keywords: Authentic Deed; Inheritance; Notary

1. Introduction

Inheritance law is a system of rules governing how the assets (assets) and liabilities (liabilities) of a deceased person are transferred. The fundamental principle in inheritance law is that inheritance only occurs after the death of the testator, a rule that is explicitly stipulated in Article 830 of the Civil Code (KUHPperdata). Upon the death of an individual, their heirs automatically succeed to the testator's position to possess or manage the estate left behind. From the moment of the testator's death, Article 834 of the Civil Code affirms the heirs' right to control the estate (boedel) based on their status as beneficiaries. This right is similar to other property rights, meaning it can be enforced against anyone, including other heirs who may have similar claims (Riyanto, 2024).

In the issuance of a Certificate of Inheritance by a notary, this is legally practiced in Indonesia. The issuance of a Certificate of Inheritance (SKW) can be carried out by several parties, depending on the category of residents. The three authorized officials include the Notary, the Estate Office (BHP), or it can also be made by the heirs themselves on paper, which is then witnessed by the Village Head/Head of the Village and confirmed by the District Head. This paper specifically highlights the influence and issues related to SKWs issued by notaries. As public officials authorized by the state to issue authentic deeds, notaries bear a significant responsibility to ensure that the deeds they issue possess perfect probative

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force, in accordance with the elements specified in Article 1868 of the Civil Code. The authority of Notaries is specifically regulated in Article 15 paragraphs (1), (2), and (3) of Law Number 2 of 2014 concerning the Position of Notaries (Purwanto, 2020).

Even though they have clear authority and responsibilities, notaries who go beyond their authority or make procedural errors in issuing authentic deeds can face legal sanctions, including administrative, civil, and even potential criminal sanctions. One of the critical issues that arises is the potential for the legal invalidity or annulment of a SKW issued by a notary, especially if its issuance conflicts with other applicable laws or if the notary's authority in that specific context is not clearly defined by law (Simangusong & Simamora, 2024). This creates legal uncertainty, as the probative value of the SKW whether it is truly an authentic deed or merely a private document becomes questionable. This contradicts fundamental legal principles such as *lex superior derogat legi inferiori*, *lex specialis derogat legi generalis*, and *lex posterior derogat legi priori*, which serve to maintain the consistency and integrity of the legal system.

When it comes to inheritance, conflicts inevitably arise, both in formal and material forms. Inheritance issues are one of the most common sources of disputes and often lead to family divisions, and sometimes even criminal acts. The nature of inherited property, which is closely related to the assumption that heirs will receive a share, often triggers conflicts and feelings of injustice if the distribution does not meet expectations. Inheritance issues are highly sensitive because they involve economic factors, customs, religion, and education levels. Economic interests are often the dominant driving force behind fierce disputes.

Although the division of inheritance should ideally be done through consultation and consensus in a family atmosphere, in reality many cases end up in court, where family members sue each other regardless of blood ties, religion, or economic status. Inheritance conflicts generally revolve around two main points: who is entitled to be an heir and how much each heir will receive. Although inheritance issues are regulated in detail in various legal systems in Indonesia (customary inheritance, Western inheritance based on the Civil Code, and Islamic inheritance), with different terms and conditions for distribution, conflicts are still inevitable.

Logically, resolving inheritance issues is difficult to expect if left entirely to the heirs, as each has their own vested interests. Therefore, a comprehensive solution is needed, both materially and formally. Materially, the distribution of inheritance must be clear, transparent, and fair in accordance with applicable legal provisions. Formally, strong written evidence is needed as the basis for the distribution of inheritance, especially if a dispute arises. This is where the Inheritance Certificate issued by a notary public demonstrates its relevance, as its status as an authentic deed with full probative force can serve as a solid basis for resolving

disputes or even avoiding them altogether. This enables legal certainty and protection for the heirs.

In the Indonesian legal system, inheritance plays an important role as a legal mechanism that ensures the continuity of a person's rights and obligations after death. Inheritance law, as regulated in Article 830 of the Civil Code (KUHPerdota), emphasizes that inheritance can only occur after the death of the testator. This provision provides a strong normative foundation for the transfer of rights and obligations to the lawful heirs. In this context, heirs are entitled to the estate or assets left by the deceased, whether in the form of assets or liabilities. This transfer is not only a matter of private law, but also has broad social and economic implications, thus requiring a valid and strong legal instrument to ensure certainty and protection of these rights.

One of the crucial legal instruments in the implementation of inheritance distribution is the Certificate of Inheritance (SKW), which in Indonesia can be issued by various authorized parties, one of which is a Notary. Notaries, in accordance with the provisions of Article 15(1), (2), and (3) of Law No. 2 of 2014 on the Office of Notaries, have the authority to issue authentic deeds that possess full legal force. Authentic deeds issued by Notaries are expected to provide legal certainty for the parties involved, particularly in matters of inheritance involving land rights. However, in practice, the exercise of this authority often faces various issues, including potential abuse of authority and procedural inaccuracies that can lead to legal uncertainty.

A common issue is doubt regarding the validity and probative value of SKWs issued by Notaries, especially when such deeds are drafted without considering relevant legal provisions or exceed the scope of notarial authority. This not only implies the legal invalidity or potential annulment of the deed but also risks causing legal disputes that may harm the heirs. This ambiguity contradicts fundamental principles of the legal system, such as the principle of “*lex superior derogat legi inferiori*” and the principle of “*lex specialis derogat legi generalis*,” which should ensure consistency and a clear hierarchy of laws. Therefore, the existence of authentic inheritance division deeds issued by Notaries must always be grounded in strict legal principles to ensure strong legal legitimacy.

Inheritance conflicts are a social phenomenon that often triggers divisions within families and even leads to criminal acts. Inheritance disputes are not only triggered by disagreements over the distribution of assets, but also by cultural, religious, and economic factors that exacerbate the situation. Dissatisfaction with the size of the share or recognition of status as a legitimate heir often gives rise to protracted conflicts, even to the point of litigation. This situation indicates that although inheritance law has been regulated in detail in various legal systems applicable in Indonesia, its implementation often raises issues, particularly in terms of interpretation and implementation.

In an effort to create order and legal certainty in the distribution of inheritance, the role of notaries as authentic deed makers is very strategic. SKWs issued by notaries not only serve as valid evidence but also as an instrument to prevent inheritance disputes in the future. With an authentic deed containing the agreement of the heirs, the distribution of the estate can be carried out fairly, transparently, and in accordance with applicable legal provisions. Therefore, the preparation of an authentic deed of inheritance distribution of land rights by a Notary requires special attention, both from a legal and procedural perspective, to truly achieve justice, certainty, and legal protection for all parties involved.

2. Preliminaries or Related Work or Literature Review

2.1 Land Rights in the Context of Inheritance

Land rights are part of the assets that can be inherited by heirs based on the inheritance laws applicable in Indonesia, including civil law, Islamic law, and customary law. According to Article 21(3) and Article 26(2) of the Basic Agrarian Law (UUPA), the transfer of land rights due to inheritance must be legally proven in order to be recognized and processed administratively by the National Land Agency (BPN). In practice, this transfer requires documents stating the inheritance relationship between the heirs and the deceased, as well as an agreement on the distribution of the inheritance.

Such proof is generally documented in legal documents such as the Certificate of Inheritance (SKW) and the Deed of Inheritance Distribution (APW). The Certificate of Inheritance is a document that explains who the heirs of the deceased are and is issued by an authorized official, depending on the religion or law applicable to the parties concerned (e.g., a notary for Chinese and European descendants of Indonesian citizens, or a Religious Court for Muslims). Meanwhile, the APW is drawn up by a notary based on the agreement of the heirs regarding the distribution of the estate, including land rights, and serves as the legal basis for the transfer of ownership of the certificate at the land office.

2.2 Notaries as Public Officials Who Create Authentic Deeds

Notaries are public officials appointed by the state to create authentic deeds and perform other legal functions as stipulated in Law No. 30 of 2004 concerning the Position of Notaries, which was amended by Law No. 2 of 2014. In notarial practice, authentic deeds drawn up by notaries are considered to have perfect probative force in the eyes of the law. This is because notaries work independently, objectively, and at the request of the parties who wish to record an agreement or legal event in the form of an official deed.

In the context of inheritance distribution, notaries play a central role as they are the parties who put the agreement of the heirs into a valid written form, namely the Inheritance Distribution Deed. Notaries ensure that the heirs understand and agree to the contents of the

distribution of assets, and that there is no coercion, error, or fraud in the process of drawing up the deed. With this deed, the heirs obtain a strong legal tool to transfer the title to the land at the land office and avoid disputes in the future.

2.3 Authentic Deeds as Evidence

According to Article 1868 of the Civil Code, an authentic deed is a deed drawn up in the form prescribed by law by or before a public official authorized to do so. This deed perfectly proves what is contained therein unless proven otherwise by counter-evidence. In civil matters, the existence of authentic deeds plays a crucial role as the primary means of proof in cases of legal disputes between parties.

In inheritance cases, particularly regarding immovable property such as land, authentic deeds like the Inheritance Distribution Deed provide legal legitimacy to the heirs' agreement on the distribution of assets. With this deed, the heirs can demonstrate that the transfer of rights has been carried out legally and mutually agreed upon. Additionally, this deed also serves as the basis for applying for a change of name on the land title certificate at the land office, thereby clarifying the ownership status of the land and avoiding dual claims or ownership disputes.

3. Proposed Method

This study uses normative legal research (doctrinal research) to analyze the legal framework related to inheritance law and the role of notaries in the preparation of deeds, particularly the Certificate of Inheritance (SKW). The main data sources for this study are primary data in the form of legislation such as the Civil Code, the Notary Profession Act, and the Consumer Protection Act, as well as other relevant regulations. As secondary data, we will refer to books, scientific journals, and legal literature related to inheritance law, notary practice, evidence, and dispute resolution. The approaches used include a legal approach to examine legal norms, a conceptual approach to construct an analytical framework based on legal theory and legal principles, and a case approach if there are court decisions or relevant inheritance dispute cases to analyze the implementation of the law in the field.

Data collection is conducted through library research, which involves systematically reviewing all relevant primary and secondary legal materials. The collected data will then be analyzed using a descriptive-analytical approach. The analysis begins with a detailed description of inheritance law provisions, the role of notaries, and the issues arising in the issuance of SKWs. Then, an interpretation of the meaning of legal provisions and their principles is conducted to understand how the role of the Notary should be carried out to ensure legal certainty and protect heirs.

Furthermore, this study will evaluate the effectiveness of regulations and Notary practices in creating legal certainty and preventing inheritance disputes, while identifying gaps

or inconsistencies that weaken the validity of the Notary's SKW. Finally, through synthesis, we will formulate comprehensive conclusions regarding the existing problems, their legal implications, and offer recommendations and concrete solutions to improve legal certainty and optimize the role of notaries in the creation of SKW. The ultimate goal is to prevent conflicts and provide optimal legal protection for heirs, so that inheritance issues can be resolved fairly and with legal certainty (Soekanto & Mamudji, 2003).

4. Results and Discussion

4.1 The Role of the Authentic Deed of Inheritance Distribution of Land Rights

The crucial role of notaries and PPA_t is closely related to the peaceful distribution of inheritance (outside of court/non-litigation). This applies to individuals subject to Western Civil Law (KUHP_{erdata}) and Islamic Law. The transfer of property rights due to inheritance is a legal event that requires valid evidence that the heirs are the rightful recipients of the inheritance. Therefore, this evidence must be issued by a public official, government agency, or authorized judicial institution. Notaries, by law, are public officials authorized to issue authentic deeds, one of which is a deed of separation and division of inheritance assets.

Furthermore, based on the Notary Profession Law (UUJN), notaries are intended to serve the public who need authentic written evidence regarding circumstances, events, or legal acts. Notaries are authorized to create authentic deeds regarding all acts and agreements, as stipulated in Article 15(1) of the UUJN. The deeds created must meet the elements and validity requirements of an agreement under Article 1320 of the Civil Code, as well as the principles of an agreement (*akad*) if related to Islamic law, ensuring their legality and probative value.

One of the essential requirements of a contract, as stipulated in Article 1320 of the Civil Code, is the existence of an agreement or the principle of consensualism. This principle means the “free will” of the parties to bind themselves to each other, marked by the alignment of intentions between the offer and the demand. The principle of consensualism emphasizes that agreements generally do not require strict formalities; rather, the agreement of both parties is sufficient. This concept is inspired by Roman law (*contractus verbis literis* and *contractus innominat*) and German law (real and formal agreements), which emphasize the importance of a specific form for an agreement to be valid.

Article 1321 of the Civil Code states that an agreement must be given freely, without any defects of consent. The three elements of defects of consent include: a. Mistake (*dwaling*): This occurs when a statement aligns with one's will, but that will is based on a mistaken understanding of the person (*error in persona*) or the object (*error in substantia*). Its distinctive feature is that there is no influence from another party. For example, purchasing a counterfeit book that is believed to be genuine. b. Coercion (*dwang*): Arises not from one's

own desire but due to influence or threats from another person that instill fear of actual loss (Article 1324 of the Civil Code). This coercion is more psychological or spiritual in nature, where consent is given out of fear. c. Fraud (bedrog): Occurs when one party has bad faith or fraudulent intent from the outset of the agreement, contrary to the principle of good faith (Article 1338(3) of the Civil Code). Fraud must be proven, and if proven, the agreement may be rescinded by the aggrieved party (it does not automatically become void by law).

The validity of an agreement requires, first, the capacity of the parties, and second, the parties' ability to perform legal acts. A person is considered capable if they are of legal age and not under guardianship. To produce full legal consequences, a person must have normal mental maturity, be able to fully understand their actions and their consequences. Article 1330 of the Civil Code specifically lists the criteria for persons who are not competent to enter into a contract, namely: minors, persons under guardianship, and married women (though this provision is no longer relevant).

The third requirement is a specific matter, meaning that the object of the agreement must be clear and determined by the parties, whether it is goods, services, or refraining from doing something. Articles 1332-1334 of the Civil Code outline the objects of an agreement, which include goods that can be traded, whose type is specified, whose quantity can be counted, which may be goods in the future, and which are not unopened inheritances. The fourth requirement is a lawful cause, meaning that the content and purpose of the agreement must not conflict with the law, public order, or morality (Article 1337 of the Civil Code). An agreement made without cause, or with a false or prohibited cause, is invalid.

Notaries have the authority to create authentic deeds that are legally binding and have full evidentiary force. However, if a deed is not created in accordance with the procedures stipulated by law, the legal consequence is that the deed may be downgraded to a private deed or even declared null and void. The proof of such problematic deeds must go through a civil lawsuit process in court by the aggrieved party. Therefore, it is important for every agreement or contract to be made in writing, ideally in the form of a notarial deed, so that no party can deny the agreement in the future.

Meanwhile, a will is a document containing the last wishes of a person to be carried out after their death, as regulated in Articles 930-953 of the Civil Code. These articles emphasize the importance of the procedure for drafting a will that reflects the free will of the testator. In the context of land rights, the common types of wills are:

- a. General Will: Made by a Notary, in which the testator states his/her wishes verbally in front of the Notary and two witnesses, then recorded in a deed.
- b. Holographic Will: Written entirely by hand by the testator, dated, signed, and then submitted to a notary to be stored in their records (open or closed) with a deed of storage witnessed by two witnesses.

- c. Secret Will: Written by the testator or by another person at the testator's request, signed, sealed, and then submitted to a notary in the presence of four witnesses.

The formal inheritance process can occur due to the death of the testator (Article 830 of the Civil Code) and if three conditions are met: the death of a person, the existence of surviving heirs, and the existence of assets left behind. After that, the heirs are given the right to consider for four months (Article 1024 of the Civil Code) before declaring their position on the inheritance. In material terms, the inheritance process begins with the submission of an application to the Land Deed Officer (PPAT), attaching the original certificate and administrative requirements. Inheritance is the process of transferring land rights from the testator to the heirs, not due to a legal act but due to a legal event (the death of the testator).

The Inheritance Certificate (SKW) is a key requirement in the inheritance process. The SKW is a document issued by an authorized official (or prepared by the heirs themselves and certified by the Village Head/Lurah and District Head) as strong evidence of the transfer of rights to the deceased's estate. However, in Indonesia, there is no uniformity or standardization regarding the type and format of the SKW applicable to all Indonesian citizens. SKW for indigenous Indonesian citizens is generally obtained at the Village/District Office, for Chinese-Indonesian citizens it is prepared by a Notary, and for other foreign-born Indonesian citizens it is issued by the Estate Office. This inconsistency creates challenges in enforcing legal certainty and the efficiency of the inheritance process. The final outcome of the inheritance process is the transfer of the land title certificate from the name of the deceased to the name of the heir as agreed.

4.2 Challenges Faced by Notaries in Preparing Authentic Deeds of Distribution of Land Rights

Inheritance law is a set of rules governing the transfer of a person's wealth after death, including both assets and liabilities, as well as the consequences of such transfers for heirs and third parties. In Indonesia, the applicable inheritance laws are highly diverse, encompassing customary law, Islamic law, and the Civil Code (KUHPerdata). The main focus of this discussion is inheritance based on the Civil Code, which, according to historical provisions such as Article 131 of the Indische Staatsregeling and Staatsblad 1917 No. 12, specifically applies to Europeans and those deemed equivalent, Chinese Foreign Easterners, other Foreign Easterners, and indigenous people who voluntarily submit to European law. This diversity indicates that, to this day, inheritance law in Indonesia has not achieved unification, given the close connection between inheritance law and family ties and the characteristics of a diverse society.

Inheritance under the Civil Code is regulated in Book II on property, although there is no specific definition of inheritance. Article 830 of the Civil Code clearly states that inheritance only occurs upon death. This means that upon the death of the testator, the estate

automatically opens and transfers to the heirs designated by law. The law regulates the order of heirs based on blood relations in four main groups, starting from the direct line downward (children and descendants), the direct line upward (parents and siblings), to collateral relatives. In the context of the transfer of property rights due to inheritance, the role of the Notary becomes very important. A Notary is a public official authorized to issue authentic deeds, including deeds of division and distribution of inheritance assets, which serve as valid evidence for heirs.

Notaries have the authority to issue authentic deeds, as inheritance under the Civil Code is regulated in Book II on property, although there is no specific definition of inheritance. Article 830 of the Civil Code clearly states that inheritance only occurs due to death. This means that upon the death of the testator, the estate automatically opens and transfers to the heirs designated by law. The law establishes the order of heirs based on blood relations in four main categories, starting from the direct line downward (children and descendants), the direct line upward (parents and siblings), and collateral relatives. In the context of the transfer of property rights due to inheritance, the role of a notary is very important. A notary is a public official authorized to issue authentic deeds, including deeds of separation and distribution of inheritance, which serve as legal evidence for the heirs.

As a notary, especially in drawing up notarial deeds containing agreements, the notary must ensure that the requirements for a valid agreement are met in accordance with Article 1320 of the Civil Code, namely agreement, competence, a specific subject matter, and a lawful cause. Agreement means that there is a free and mutual consent between the parties, without coercion, mistake, or fraud. Capacity requires that the parties have the legal ability to act. A specific subject matter means that the object of the agreement must be clear and determinable. Lastly, a lawful cause requires that the content and purpose of the agreement do not conflict with the law, public order, or morality. The fulfillment of these requirements ensures that the Notary Deed has binding force and perfect proof. If these procedures or requirements are not met, the Notary Deed may be downgraded to a private deed or even become null and void, requiring proof through a civil lawsuit in court.

Thus, the Authority of Notaries in the Issuance of Inheritance Certificates and Regulatory Inconsistencies, where although the UUJN does not explicitly mention the authority of Notaries to issue Inheritance Certificates (SKW), Article 15(3) of the UUJN states that Notaries have other authorities as regulated by laws and regulations. One of these is Minister of Agrarian Affairs/Head of the National Land Agency Regulation No. 3 of 1997 on Land Registration, Article 111, which states that Notaries are authorized to issue SKW for Indonesian citizens of Chinese descent as an attachment to applications for the registration of land rights transfers due to inheritance. Although there are inconsistencies in regulations regarding the format and type of SKW based on population groups (indigenous, Chinese,

other foreign nationals), the legal validity of this Ministerial Regulation is recognized as it is established based on authority and mandated by higher-level regulations. Thus, despite the lack of unification, Notaries play a crucial role in facilitating the inheritance process, particularly through authentic deeds and documents that have legally binding force.

Challenges frequently faced by notaries in preparing authentic deeds for inheritance distribution. The legal system is an integrated whole, comprising legal substance, legal structure, and legal culture that work together to determine the behavior of institutions and society. In the context of traditional land inheritance distribution in Jepara: Legal substance refers to all rules and regulations governing the process of distributing shared rights to traditional inheritance land. The legal structure is the foundation of the system, represented by the Land Deed Officer (PPAT) as the executor. Meanwhile, legal culture encompasses attitudes, social values, customs, opinions, and the ways of acting and thinking of society that influence acceptance or rejection of the law.

Challenges in legal substance primarily lie in the inconsistent implementation of SKW creation, which has the potential to cause issues.

- a. For Indigenous Groups/Native Indonesian Citizens: SKW is made under hand by the heirs with two witnesses, then confirmed by the Head of the Village/Head of the Sub-District and the Head of the District in the last place of residence of the heir. There are two forms of SKW: issued directly by the Head of the District with official letterhead, or made and signed by the heirs, then confirmed by the Head of the Village and acknowledged by the Head of the District. The Village Head/District Head, as administrative officials, formally only “validate” rather than “issue,” and their authority to validate SKWs for non-indigenous people is still in question based on Article 111 of the Minister of Agrarian Affairs/BPN Regulation No. 3 of 1997 regarding land registration. In addition, the location of SKW issuance is often at the domicile of the heirs, not the deceased, which can be difficult.
- b. For the Chinese community: SKW is issued by a notary based on the principle of concordance with the inheritance law of the Civil Code. This SKW can take the form of a handwritten statement made by a notary or a minute of witness testimony. However, these forms are not considered authentic deeds according to Article 1868 of the Civil Code, so their evidentiary value is limited to that of a handwritten document. The notary must also ensure that there is no will by checking the Ministry of Law and Human Rights' Will Registry, which can be time-consuming.

In the practice of preparing a Notarial SKW for the Chinese community, the Notary must bring together all the heirs and two witnesses who are the closest blood relatives or who know the deceased well. The sworn statements of these witnesses form the basis for the Notary to determine who the heirs are and their respective shares. Although made in a

handwritten form, this SKW is expected to have the power of an “official deed” from a notary because it is based on the notary's knowledge of inheritance law and sworn statements. However, there is an argument that a notary cannot be both the witness and the person who validates his own statement in a deed. This shows the ambiguity regarding the full legal power of the Notarial SKW.

Legal structural constraints are related to the absence of a standard format for SKWs for indigenous groups. This poses a problem for PPATs when registering transfers of rights at the local Land Office. An SKW with legally correct wording may be rejected by the local Land Office because it does not comply with the office's “local regulations.” Another issue is that the SKW must be issued at the last place of residence of the deceased, even though the inherited land may be located in another area. For example, if the deceased lived in Jakarta but the land is in Jepara, the SKW is issued in Jakarta but registered in Jepara. Rejection by the Jepara Land Office due to format issues or abbreviated names in the SKW forces the PPAT to reprocess the documents, which inevitably takes additional time and costs. Two other significant obstacles in the legal structure are:

- a. Requirement for original signatures of heirs: This rule poses a major obstacle for PPATs, especially if there are many heirs scattered across Indonesia or even abroad. Sending documents to obtain original signatures requires considerable time and expense, as well as certification from the Embassy for heirs abroad. This burdens PPATs and heirs.
- b. Perfect division system and double taxation: The process of dividing a single plot of land into several individual parts takes a long time and incurs significant taxation costs. In the process of dividing customary joint rights to inherited land, Land and Building Acquisition Tax (BPHTB) and Non-Tax State Revenue (PNBP) are imposed twice: during the inheritance process and then during the Joint Rights Division Deed (APHB) process. This adds to the financial burden on heirs and hinders the efficiency of the inheritance process.

5. Conclusions

The process of making a deed of inheritance starts with making a Certificate of Inheritance (SKW), which is the first step in carrying out the process of dividing inheritance rights to land in Jepara. The subsequent steps are as follows: The parties (heirs) jointly appear before the Notary, accompanied by two witnesses. Both parties bring the documents required as formal and material conditions as specified. The Notary checks the documents obtained from both parties. Before making the deed, the PPAT checks the certificates brought by both parties. Based on the results of the check, the Land Deed Officer then makes a will or Certificate of Inheritance in accordance with the wishes of the Testator. The will is signed by the testator and the PPAT (two copies are made). The deed of inheritance distribution must

be drawn up in the presence of the PPAT and witnessed by two (2) witnesses. Notaries in legal transactions fulfill the public's need for authentic deeds as evidence to ensure legal certainty in the resolution of consumer disputes. Law No. 8 of 1999 divides the resolution of consumer disputes into two parts, namely: a. Out-of-court dispute resolution 110 Dispute resolution through an authorized institution, namely the Consumer Dispute Resolution Body (BPSK), using mechanisms such as conciliation, mediation, or arbitration. b. Consumer dispute resolution through the courts (litigation) When peaceful efforts have failed to reach an agreement, or the parties no longer wish to pursue alternative peaceful means, the parties may seek dispute resolution through the courts.

The challenges faced by notaries in preparing authentic deeds for the division of inheritance rights to land are: legal substance challenges, where the Inheritance Certificate prepared by the heirs or their representatives is not made at the last place of residence of the deceased, but at the last place of residence of the heirs or their representatives, the inheritance rights certificate is prepared following the model of a private deed because it is not possible for a notary to act as a witness in a deed they have prepared themselves, many heirs from the Eastern Foreign group have not registered their marriages, the location of the Estate Office is relatively limited, legal structural challenges, and legal cultural challenges. Solutions to the challenges faced by notaries include: Consulting and seeking assistance from local government officials at the village or district level, the government needs to conduct public awareness campaigns about the process of transferring land rights. Providing information about the procedures and requirements for registration, as well as the necessary documents, to applicants. Assisting in providing information and completing the necessary documents for applicants, as well as monitoring the progress of the process at the land office to ensure it is completed promptly.

Therefore, the author suggests that the problem statement for this research is that Land Title Officers are advised to have a better understanding of customary inheritance law, be more professional in performing their duties, and provide more complete, clear, and thorough legal advice to heirs (clients). It is also hoped that notaries will further deepen their knowledge in the field of Islamic inheritance law, both theoretically and practically. For notaries who will draft Islamic inheritance division deeds, it is hoped that they will be more careful and meticulous because, although the deed being drafted is a 152-party deed, they must adhere to the provisions of Islamic inheritance law to achieve public welfare, justice, legal protection, and legal certainty.

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