

Legal Consequences of Duplicate Land Certificates in Cases of Transfer of Inheritance Rights

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Abstract. *This study aims to analyze the legal consequences of the issuance of multiple land certificates in the transfer of rights due to inheritance, examine efforts to resolve disputes that arise, and describe the form of the deed of transfer of land rights due to inheritance made by the Land Deed Making Officer (PPAT) in accordance with the provisions of laws and regulations. The research method used is normative juridical with a statute approach and a case approach, and is analyzed qualitatively based on primary, secondary, and tertiary legal materials. Data are analyzed using the theory of legal certainty and the theory of legal protection as a conceptual basis. The results of the study indicate that the issuance of multiple certificates in the transfer of inheritance rights causes legal consequences in the form of defects in land administration, so that one of the certificates must be canceled to restore legal certainty for the legitimate rights holder. The National Land Agency (BPN) is responsible for making administrative corrections, while disputes that arise can be resolved through litigation (General Court or PTUN) or non-litigation (deliberation, mediation, or arbitration). From a formal perspective, the creation of a deed of transfer of rights due to inheritance by a PPAT functions as authentic evidence and the basis for recording changes in rights at the Land Office as regulated in Articles 37 and 42 of Government Regulation Number 24 of 1997 concerning Land Registration and Regulation of the Minister of ATR/BPN Number 3 of 1997.*

Keywords: *Double Certificate; Legal Consequences; PPAT; Transfer of Inheritance Rights.*

1. Introduction

Land is a natural resource that plays a vital role in human life. Its existence is not only an integral part of survival but also a source of livelihood; in fact, most human livelihoods depend on it. Therefore, from birth to death, land is always closely linked to life. In an economic context, land is viewed as a highly valuable asset and holds a special status that encourages everyone to strive to own it. Furthermore, land is an absolute necessity, as human survival is crucially determined by its existence.¹

Land has a dual role: as a social asset and a capital asset. As a social asset, land serves as a means of binding social unity within Indonesian society. As a capital asset, land has developed into a crucial economic asset, both as a commodity for trade and as an object of speculation.² Therefore, land must be utilized as much as possible for the welfare of the people, while at the same time maintaining its sustainability.

As the legal basis for national land policy, Law Number 5 of 1960 concerning Basic Agrarian Regulations (UUPA) affirms the goal of land utilization for the greatest prosperity of the people. This is emphasized in Articles 1, 2, and 3 of the UUPA, which emphasize the principle of state control and regulation of land in accordance with the constitutional mandate. The enactment of the UUPA was also intended to end the dualism of agrarian law in Indonesia, which was previously divided between customary law and Western (colonial) agrarian law. The colonial agrarian legal system was clearly based on the interests of the colonial government, so it needed to be replaced with a national legal system that favored the Indonesian people.³ UUPA is the foundation of national agrarian law which regulates aspects of control, ownership, allocation, use and control of land utilization.⁴ The goal is to ensure land management for the prosperity of the people, one way of doing this is by providing certainty of land rights. Article 2 of the UUPA affirms that the land, water, airspace, and the natural resources within them are controlled, at the highest level, by the state, as an organization of all the people. The state has the authority to regulate the allocation, use, and legal relationships between individuals and legal entities and land.

Land itself holds fundamental value for people's lives. Besides being a place to live, land also serves as a source of livelihood. Land rights can be granted to

¹Boedi Harsono, (2005), *Indonesian Agrarian Law: History of the Formation of the Basic Agrarian Law, Contents, and Implementation*, Djambatan, Jakarta, p. 19.

²Adrian Sutedi, (2008), *Transfer of Land Rights and Their Registration*, Sinar Grafika, Jakarta p. 7.

³Urip Santoso, (2010), *Agrarian Law and Land Rights*, Kencana Prenada Media Group, Jakarta, p. 5.

⁴Urip Santoso, *Agrarian Law and Land Rights*, Op. Cit., p. 8.

individuals, groups, or legal entities, with various types of rights, such as ownership rights, business use rights, building use rights, and use rights.⁵ Land ownership is the strongest, most hereditary, and most complete right a person can possess, as stipulated in Article 20 of the UUPA. Proof of ownership of this right is stated in a land certificate issued by the Land Office. The certificate serves as strong and authentic evidence and provides legal certainty for its holder.⁶

In practice, it is still common to find that the transfer of inheritance rights to land is not followed by the administrative process in accordance with legal procedures, thus opening up opportunities for the issuance of duplicate certificates. These duplicate certificates can arise due to claims of ownership from different heirs, misuse of inheritance documents, or even due to the negligence of authorized officials in verifying data. This situation creates legal uncertainty and threatens the civil rights of the parties, including the risk of unilateral loss of land rights, even though in agrarian law theory the land registration system should guarantee legal protection for legitimate rights holders. Therefore, legal regulations regarding the control and granting of land rights must be designed in such a way as to be able to provide maximum protection to rights holders. This regulation is necessary to ensure legal stability and security in the land sector.

Duplicate certificates generally occur on vacant land or land that has not yet been developed. Factors contributing to this include abuse of authority by individuals within or outside the National Land Agency (BPN), overlapping documents, or the land being leased for too long, leading to claims from the lessee. In some cases, these claims are proven to be untrue, fraudulent, or no longer valid. Furthermore, certificate forgery is not uncommon, involving the use of invalid title deeds, fake ownership certificates, fake BPN stamps, and falsification of land data.⁷ These administrative legal flaws are further exacerbated by the absence of clear mapping in land registration or maps of the situation in the relevant areas.

Duplicate certificates can be classified as a form of administrative defect in the land sector. Consequently, this situation creates legal uncertainty and weakens legal protection for the parties involved. In this case, the party most disadvantaged is the legitimate land rights holder, as their ownership rights are not optimally protected by law.⁸ The fundamental purpose of mandatory land registration is to provide legal certainty and legal protection for land

⁵Adrian Sutedi, *Op. Cit.*, p. 10

⁶Effendi Perangin, (1991), *Agrarian Law in Indonesia*, Raja Grafindo Persada, Jakarta, p. 15

⁷Boedi Harsono, *Indonesian Agrarian Law.....*, *Op. Cit.* p. 483.

⁸Maria SW Sumardjono, (2001), *Land Policy: Between Regulation and Implementation*, Kompas, Jakarta, p. 58

ownership. However, the reality on the ground shows that the phenomenon of duplicate certificates still exists in a number of regions. In such cases, a single plot of land can be registered under two different certificates, both officially issued by the Regency/City Land Office. This situation gives rise to civil disputes that ultimately must be resolved through the courts.⁹

The National Land Agency (BPN), as the state institution authorized to issue land title certificates, bears full responsibility for the issuance of duplicate certificates. This is because the BPN is the only official institution with the constitutive authority to issue land certificates. The emergence of duplicate certificates clearly has the potential to lead to prolonged land conflicts, even lasting for years. Therefore, the BPN is obliged to take concrete steps to resolve any land conflicts caused by the issuance of duplicate certificates.¹⁰

The aim of this study is to determine and analyze the legal consequences of issuing multiple land certificates in the transfer of land rights due to inheritance according to land law in Indonesia. To know and analyze efforts to resolve disputes over land ownership that arise due to the issuance of double certificates in inheritance cases. For knowing and analyzing the form of the deed of transfer of land rights due to inheritance made by the Land Deed Making Officer (PPAT) according to the provisions of laws and regulations.

2. Research Methods

The method used by the researcher is normative juridical, and the specifications in this study include descriptive analysis. The sources and types of data in this study are secondary data obtained from literature studies.

3. Results and Discussion

3.1. Legal Consequences of Issuing Multiple Land Certificates in the Transfer of Land Rights Due to Inheritance According to Land Law in Indonesia

The issuance of multiple land certificates for land transferred due to inheritance has very serious legal consequences, because it has fundamentally undermined the principles of legal certainty and publicity in the national land registration system. In the context of agrarian law, the principle of legal certainty as regulated in Article 3 letter a of Government Regulation Number 24 of 1997 concerning Land Registration emphasizes that the main objective of the land registration system is to guarantee legal certainty for land rights holders. Therefore, the issuance of two certificates for one plot of land is a form of

⁹Urip Santoso, *Registration and Transfer of Land Rights*, Kencana, Jakarta, p. 139.

¹⁰Boedi Harsono, *Indonesian Agrarian Law.....*, Op. Cit., p. 486.

violation of the principle of legality of land administration, which can cause losses to interested parties, including legal heirs.¹¹

The transfer of land rights is generally carried out through a transfer of rights (*rechtsverwerking*), one of which is through a land sale. The sale and purchase of land rights is a legal act that results in the permanent transfer of ownership of the land from the seller to the buyer, in exchange for a mutually agreed-upon sum of money as the sale price.¹²

According to Soerjono Soekanto, in customary law, land sales and purchases are legal acts that are transparent and cash-based. The term "transparent" implies that the transfer of rights must be carried out before an official or customary leader who guarantees the validity of the legal act, ensuring the transaction is publicly recognized. Meanwhile, "cash" means that the transfer of rights and payment of the price are carried out simultaneously.¹³

The development of land buying and selling practices within Indonesia's positive legal system requires the preparation of an authentic deed by a Land Deed Official (PPAT), as stipulated in Government Regulation Number 24 of 1997 concerning Land Registration. This provision aims to ensure legal certainty, provide legal protection, and provide a basis for proof in all land legal proceedings.¹⁴

Land disputes or conflicts can arise if the implementation of the authority and obligations of the subjects of land rights conflict with each other or cause dissatisfaction between the interested parties.¹⁵ In the context of civil law, legal consequences are defined as all consequences arising from a legal act carried out to achieve certain consequences as determined by statutory regulations.¹⁶

A land sale and purchase deed drawn up by a PPAT can be revoked if it contains legal defects. This cancellation relates to the failure to meet the requirements for a valid agreement as stipulated in Article 1320 of the Civil Code (KUH Perdata),

¹¹Lalu Husni, (2022), "Aspects of Legal Certainty in the Issuance of Land Title Certificates in Indonesia," *Journal of Law and Development*, Vol. 52 No. 2, pp. 245–260.

¹²Muhammad Alrizky Ekiawan & Teddy Lesmana, (2023), *Buying and Selling Uncertified Land from the Perspective of Indonesian Agrarian Law*, *Civilia: Journal of Legal Studies and Civic Education* Vol. 1, no. 3, pp. 46–53.

¹³Soerjono Soekanto, (2019), *Indonesian Customary Law*, RajaGrafindo Persada, Jakarta, p. 125.

¹⁴Sidik Tri Nugroho, Susilowardani & Febri Atikawati Wiseno Putri, (2025), *Legal Review of the Role of PPAT in the Transfer of Land Rights Based on Sale and Purchase Deeds in Indonesia*, *Indonesian Journal of Islamic Jurisprudence, Economic and Legal Theory* 3, no. 3, pp. 2430–2436.

¹⁵Rouli Anita Velentina, (2025), *The Position of a Sales and Purchase Agreement Against a Deed of Sale and Purchase of Land Rights*, *Udayana Master of Law Journal* Vol. 14, no. 2, pp. 358–380.

¹⁶Abdulloh Azzam Istifan & Tamsil, (2025), *Legal Analysis of Disputes over Transfer of Land Rights Due to Underhand Sale and Purchase*, *Indonesian Journal of Contemporary Law* 1, no. 1, p. 121.

which include agreement between the parties, capacity to enter into an agreement, a specific object, and a lawful cause.

The first two conditions are subjective conditions, which, if not met, will result in the agreement being voidable. One form of failure to fulfill subjective conditions is the presence of an element of error (*dwaling*), coercion (*dwang*), or fraud (*bedrog*), as stipulated in Articles 1321 and 1449 of the Civil Code. The purpose of voiding an agreement is to restore the parties to their original position (*restitutio in integrum*). This means that everything received from the other party must be returned, so that the agreement is deemed never to have existed.¹⁷ The practice of cancellation can be carried out through two mechanisms, namely actively through a lawsuit to the court by the injured party to cancel the agreement, or passively when the injured party puts forward reasons for cancellation as a form of defense in a case in court.¹⁸

A land rights sale and purchase agreement made due to an error means it does not fulfill subjective requirements, or in other words does not fulfill the principle of consensualism, so the legal consequence is that it can be cancelled.¹⁹ In contrast to an agreement that can be cancelled, an agreement that is void by law (*nietig van rechtswege*) is an agreement that is deemed to have never existed from the start because it does not fulfill objective requirements, such as an unclear object, an unlawful cause, or a form that does not comply with statutory provisions.²⁰

According to Government Regulation No. 37 of 1998 concerning the Position of Land Deed Officials, null and void can occur if the deed of sale and purchase is not made before an authorized PPAT or does not fulfill the formalities as stipulated in the laws and regulations. According to Mochammad Dja'is and RMJ Koosmargono, a deed has two main functions, namely in terms of the validity of legal acts, the deed functions as a means of legal and perfect formation and in terms of legal evidence, an authentic deed has perfect evidentiary power (*volledig bewijs*) which binds the parties and third parties.²¹

The consequences of issuing dual certificates give rise to two main legal consequences, namely administrative legal consequences and civil legal consequences. Administratively, the act of issuing dual certificates violates the

¹⁷R. Subekti, *Contract Law*, Intermasa, Jakarta, p. 21.

¹⁸J. Satrio, (2015), *Contract Law: Contracts Born from Agreements*, Citra Aditya Bakti, Bandung, p. 108.

¹⁹Abdulloh Azzam Istifan & Tamsil, (2025), *Legal Analysis of Disputes over Transfer of Land Rights Due to Underhand Sale and Purchase*, Indonesian Journal of Contemporary Law 1, no. 1. P. 121.

²⁰Rouli Anita Velentina, (2025), *The Position of a Sales and Purchase Agreement Against a Deed of Sale and Purchase of Land Rights*, Udayana Master of Law Journal Vol. 14, no. 2. P. 163.

²¹Mochammad Dja'is & RMJ Koosmargono, (2021), *Law of Evidence in Practice*, Deepublish, Yogyakarta, p. 87.

general principles of good governance (AUPB) as regulated in Article 10 paragraph (1) of Law Number 30 of 2014 concerning Government Administration, in particular the principles of legal certainty, accuracy, and not abusing authority.²²

According to the analyzed case, Semarang Administrative Court Decision No. 59/G/2024/PTUN.Smg, the panel of judges correctly determined that the issuance of eight new land ownership certificates for previously held land constituted a legally flawed administrative action. This finding aligns with the academic view that the issuance of duplicate certificates constitutes maladministration stemming from weak physical and legal data verification.²³ The judge based his considerations on the fact that the Surakarta City Land Office officials had ignored the verification of legal and physical data as required in Article 19 paragraph (2) letter c of the UUPA and Article 24 paragraph (2) of PP 24/1997, which requires that every land registration take into account existing data to avoid overlapping rights.²⁴

The decision of a land official issuing a duplicate certificate falls under the category of an administrative decision (*beschikking*) which is concrete, individual, and final. When this decision causes harm to another party, it can become the object of a lawsuit at the State Administrative Court as regulated in Article 1, numbers 9 and 10 of Law No. 51 of 2009. Therefore, the cancellation of the certificate as decided in this case is an administrative restorative measure, namely returning the legal situation to its original position before the issuance of the legally flawed decision.²⁵ The existence of two certificates for a single plot of land creates uncertainty about the ownership rights (*eigendomrecht*) and can trigger civil disputes between parties who believe they have rights. If the land is an inheritance, the legal heirs lose the ability to exercise their rights, whether to sell, re-bequeath, or otherwise utilize the land economically.²⁶

Legitimate ownership rights are based on a valid legal basis (*rechtsgrond*), in this case the first certificate issued and not revoked by a court decision. Issuing multiple certificates implies a flaw in the legal cause (*causa*), which renders the second certificate null and void (*nietig van rechtswege*). This aligns with the view that administrative defects in certificates directly invalidate derivative legal acts

²²Harahap, M. (2022). Principles of Good Governance in Land Administration. *Journal of Public Administrative Law*, Vol. 9 No. 1, pp. 33–47.

²³Dewi, L. & Pratama, I, (2021), Maladministration in the Issuance of Duplicate Certificates. *Journal of Land Science*, Vol. 5 No. 2, pp. 101–118.

²⁴Santoso, U, (2022), Land Registration and Legal Protection of Rights Owners. *Indonesian Agrarian Journal*, Vol. 14 No. 1, pp. 22–39.

²⁵Salim, H, (2022), Objects of Administrative Disputes in Land Law. *Journal of State Administrative Justice*, Vol. 8 No. 2, pp. 74–88.

²⁶Wibowo, Y., (2023), Land Ownership Disputes and Legal Certainty. *Journal of Law and Development*, Vol. 53 No. 4, pp. 611–627.

such as sales or gifts.²⁷ Legal acts involving the sale and purchase of land based on a void certificate result in the deed of sale and purchase drawn up by the Land Deed Official (PPAT) losing its legal validity. Consequently, the deed cannot be used as a basis for registering the transfer of rights or as strong evidence in legal proceedings. According to Article 1868 of the Civil Code, a deed drawn up by an authorized official is only valid if it is based on a valid legal object whose existence can be proven.²⁸

Duplicate certificates have more complex implications. When an heir dies, land rights automatically transfer to the heirs based on the principle of *droit de saisine*. However, to obtain formal legal force, the heirs must submit a transfer of title to the National Land Agency (BPN) and attach proof of legal inheritance. Finding a certificate in the name of another party on inherited land constitutes an administrative defect that prevents the heirs from exercising their civil rights.²⁹ Legal steps through the PTUN as carried out by the heirs are a form of administrative legal protection for civil rights guaranteed by Article 28D paragraph (1) of the 1945 Constitution. In doctrine, the mechanism for testing land decisions through the PTUN is seen as an effective way to correct administrative errors while restoring the legal status of the legitimate owner.³⁰

This case reflects the failure of the National Land Agency's internal oversight system to ensure the validity of physical and legal land data prior to certificate issuance. This underscores the need for land administration reform, including data digitization and regular audits of old land registrations.³¹ The Semarang Administrative Court's revocation of the certificate is the right step and aligns with the principle of legality in administrative law, which requires that every government action be legally sound and carried out diligently. However, compensation for the injured party must also be considered within the framework of civil administrative law to uphold the principle of public official accountability.³²

The issuance of duplicate certificates for inherited land not only violates the principle of legal certainty but also has a domino effect on the validity of Land Deeds (PPAT), the rights of heirs, and public trust in the state. The Semarang

²⁷Sari, N. & Nugroho, D., (2024), Implications of Administrative Defects on the Validity of Certificates. *Journal of Notaries and Land Affairs*, Vol. 6 No. 1, pp. 55–70.

²⁸Prakoso, B., (2021), The Power of PPAT Deeds in Agrarian Disputes. *Jurnal Lex Privatum*, Vol. 9 No. 3, pp. 123–138.

²⁹Fauzan, A., (2023), Inheritance Law and Transfer of Land Rights. *Yustisia Journal*, Vol. 14 No. 2, pp. 210–226.

³⁰Rahmawati, T., (2024), Administrative Legal Protection of Civil Rights. *Journal of Law and Public Policy*, Vol. 11 No. 1, pp. 47–63.

³¹Andini, S., (2023), Land Digitalization as an Effort to Prevent Duplicate Certificates. *Journal of Agrarian Transformation*, Vol. 3 No. 2, pp. 89–104.

³²Widodo, E., (2021), Accountability of Land Administration. *Journal of Modern Public Administration*, Vol. 15 No. 1, pp. 1–15.

Administrative Court Decision No. 59/G/2024/PTUN.Smg sets an important precedent that all administrative land actions must be subject to the principles of prudence and strict verification. In an academic context, this case reinforces the thesis that harmonization of administrative law and civil law in the land sector is key to realizing a national agrarian system that is fair, transparent, and socially just.³³

3.2. Efforts to resolve disputes over land ownership that arise due to the issuance of double certificates in inheritance cases

Land dispute resolution is a crucial aspect of Indonesia's agrarian legal system, as it concerns citizens' fundamental rights to land as a source of livelihood and a means of production. Land disputes not only impact legal certainty but also touch upon social, economic, and political aspects of society. In the Indonesian context, land has a complex meaning, not only as an economic asset but also as a symbol of identity and sustainability. Therefore, land dispute resolution must prioritize the principles of justice, legal certainty, and utility, as affirmed in Article 2 of Law Number 5 of 1960 concerning Basic Agrarian Regulations (UUPA).

One of the most common disputes in agrarian law practice is the issue of multiple land titles, a situation where multiple land title certificates are issued for a single plot of land. This phenomenon creates legal uncertainty (*rechts onzekerheid*) for the parties and has the potential to create horizontal conflict within the community. Land certificates are essentially authentic evidence, as stipulated in Article 19 of the UUPA, which serves to guarantee legal certainty over ownership rights. However, when overlapping certificates occur, the validity and strength of the certificate evidence are weakened, requiring careful and professional legal resolution.³⁴

The land dispute resolution mechanism under Indonesian positive law is divided into two main channels: litigation through the judiciary and non-litigation through alternative dispute resolution (ADR) mechanisms. Both channels provide procedural options for the parties depending on the nature of the dispute, the urgency of the resolution, and the need for legal certainty.³⁵ Both of these paths have their own characteristics, advantages, and limitations.

1. Land Dispute Resolution Through Litigation

As a nation governed by the rule of law, land dispute resolution through litigation is an option when the dispute concerns the validity of rights or administrative

³³Firmansyah, M., (2024), Synchronization of Administrative Law and Civil Law in Land Disputes. *Journal of Legal Integration*, Vol. 7 No. 1, pp. 90–108.

³⁴Sihombing, I., (2021), Legal certainty in land dispute resolution in Indonesia. *Journal of Agrarian Law*, Vol. 15 No. 2, pp. 112–128.

³⁵Lestari, D., & Prabowo, A., (2022), Effectiveness of litigation in resolving land disputes. *Indonesian Judicial Journal*, Vol. 9 No. 1, pp. 44–59.

decisions issued by state administrative officials. Various studies have shown that litigation is often chosen because it provides certainty and clear executive power.³⁶

a. General Courts have the authority to examine land ownership disputes between individuals or civil legal entities, especially if they involve proving ownership rights.

b. PTUN handles disputes arising from decisions or administrative actions of the BPN, such as cancellation or issuance of certificates that are deemed invalid.

c. Religious Courts have the authority to handle disputes over waqf or inheritance land related to Islamic law, especially since the issuance of Law No. 3 of 2006.

However, litigation faces serious obstacles such as high costs, lengthy processes, and its confrontational nature. Some studies even show that the litigation process often exacerbates social conflict because it positions the parties as adversaries in court.

2. Land Dispute Resolution Through Non-Litigation (ADR)

ADR emerged as an alternative to the slow and expensive judicial process. According to Thomas J. Harron, society is now fed up with litigation which is considered “a waste of time, very expensive, and paralyzes people.”³⁷ ADR mechanisms are increasingly relevant in the context of land dispute resolution in Indonesia.

a. Deliberation for Consensus, resolution through deliberation is often used at the local level, especially in communities that still strongly adhere to customary law.

b. Arbitration is used for large-scale land disputes, particularly those involving corporations, development partnerships, or sales agreements with arbitration clauses. The arbitration process is considered fast and effective, but less affordable for lower-income communities.

c. Mediation and Conciliation, BPN has the authority to conduct mediation based on ATR/BPN Regulation No. 11 of 2016. However, the effectiveness of BPN mediation is considered still low due to limited regulations and human resource capacity.

³⁶Widodo, F., (2022), Litigation and social conflict in land disputes: A sociological analysis. *Journal of Sociology of Law*, Vol. 6 No. 2, pp. 134–149.

³⁷Harron, TJ, (2019), Alternative dispute resolution and public dissatisfaction with litigation. *Journal of Dispute Resolution*, Vol. 21 No. 1, p. 1–15.

Efforts to resolve disputes over multiple certificates in inheritance cases must be pursued through a hybrid approach, combining litigation and non-litigation. The former is necessary to provide final legal force and formal legal certainty, while the latter is necessary to maintain social values and substantial justice among heirs.

Thus, resolving land disputes cannot simply rely on positive legal instruments; it must be accompanied by a humanitarian approach and social morality that reflect the justice of Pancasila. Reforming the dispute resolution system, increasing the capacity of BPN officials, and utilizing digital technology in land registration are concrete steps that must be taken to realize a national land system that is fair, transparent, and socially just.

3.3. Form of Deed of Transfer of Land Rights Due to Inheritance Made by Land Deed Making Official (PPAT) According to the Provisions of Statutory Regulations

The transfer of land rights through inheritance is an automatic (*ipso jure*) transfer of rights, occurring upon the testator's death without the need for legal action. However, to ensure legal certainty and administrative consequences, the transfer must be recorded and a deed drawn up by a Land Deed Official (PPAT).

Based on Article 37 paragraph (1) in conjunction with Article 42 of Government Regulation Number 24 of 1997 concerning Land Registration, the transfer of land rights due to inheritance must be registered accompanied by authentic evidence in the form of a PPAT deed, death certificate of the testator, and certificate of inheritance from the authorized party.

In this context, a PPAT deed serves as both authentic evidence and a basic document for registering changes in rights at the Land Office. According to Article 1, number 24 of Government Regulation No. 24 of 1997, a PPAT is a public official authorized to issue authentic deeds regarding certain legal actions concerning land. The structure of a PPAT deed consists of five important parts:

- a. The head of the deed includes the type and number of the deed, as well as the identity of the PPAT.
- b. Comparison includes the identities of the parties (heirs).
- c. The premise is to explain the basis of inheritance and data on the land inherited.
- d. The contents of the deed include a statement of the transfer of rights and shares of each heir.
- e. The closing of the deed includes a statement of reading, signing and number of copies.

4. Conclusion

Based on the explanation of the findings presented previously, the conclusions that can be drawn from this study are as follows: The issuance of multiple land certificates for inherited land creates legal uncertainty because it contradicts the principles of certainty and publicity in PP 24/1997. The main cause is the weak verification of legal and physical data by land officials, which triggers disputes between heirs and third parties. Resolution needs to be achieved through integrated litigation and non-litigation, accompanied by strengthening mediation, professionalism of the BPN, and digitization of land data. The structure of the PPAT deed in the transfer of inheritance rights consists of five parts: Head of Deed, Comparison, Premise, Contents of Deed, and Closing of Deed. The research recommendations include: The Government and the Ministry of ATR/BPN need to strengthen supervision and internal audits in the data verification process to prevent overlapping certificates; PPAT must ensure the validity of land objects through online certificate checks and ensure they are free from disputes; Heirs or the community need to improve land law literacy through professional consultations; and Further researchers are advised to examine the effectiveness of land registration digitalization in reducing cases of double certificates.

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