

## The Role of a Notary in Preparing a Deed of Division of Inheritance Property (Aphw) Regarding the Registration of Transfer of Land Inheritance Rights

Endah Permatasari<sup>1)</sup> & Peni Rinda Listyawati<sup>2)</sup>

<sup>1)</sup> Master of Notary Law, Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: [endahpermatasari119@gmail.com](mailto:endahpermatasari119@gmail.com)

<sup>2)</sup> Master of Notary Law, Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: [Peni@unissula.ac.id](mailto:Peni@unissula.ac.id)

**Abstract.** *This study discusses the role of Notaries in the preparation of Deeds of Distribution of Inheritance Assets (APHW) for the registration of the transfer of land inheritance rights. In practice, land inheritance issues often lead to conflicts between heirs due to limited legal understanding, strong oral culture, and minimal access to information. At this point, the role of Notaries becomes very important, not only as an official who makes deeds, but also as a party who provides legal understanding to the community. With the involvement of Notaries, the process of distribution of inheritance assets can take place more orderly, legally, and fairly, so that the potential for disputes can be minimized. The purpose of this study is to analyze the role of Notaries in the preparation of APHW as an important document in land inheritance, review the implementation of registration of inheritance rights transfer, and understand the position of APHW in supporting the smooth process in accordance with applicable legal provisions. The method used is empirical juridical, namely combining normative studies of laws and regulations with legal practices in the field. The research data includes primary data obtained from field studies and secondary data sourced from literature studies and statutory provisions. The research findings indicate that notaries play a strategic role in creating APHWs as valid legal evidence, providing legal certainty and protection for heirs. However, challenges include the lack of a uniform inheritance law system in Indonesia and the limited authority of notaries in several legal systems. Despite these challenges, the existence of APHWs has been shown to accelerate the registration process for land transfers, reduce the risk of disputes, and support the realization of legal certainty in accordance with the principles of good governance.*

**Keywords:** *Inheritance; Notary; Registration.*

## 1. Introduction

Land holds a crucial position and is inextricably linked to all aspects of life. For Indonesia, known as an agrarian nation, land is viewed not only from an economic perspective but also closely linked to social, cultural, and spiritual aspects. Land serves as a symbol of family continuity, a source of livelihood, and even a marker of identity. As an agrarian nation whose life is inseparable from the land, the relationship between humans and the land is very close, even continuing until a person dies. At that time, the question arises of who has the rights to the land left behind, or what is known as inheritance.<sup>1</sup>

According to the Civil Code (Book II, Articles 830-1130), when someone dies, the heirs take over the position of the testator and manage the assets left behind. Inheritance occurs when there is a deceased testator, living heirs, and assets left behind.<sup>2</sup> Inheritance is the transfer of rights due to inheritance occurring due to a legal event upon the death of the rights holder. An heir is a person who dies leaving behind heirs and inherited property or inheritance. Heirs are those entitled to the inherited property or inheritance left by the testator.

Meanwhile, inheritance is all rights and obligations included in the realm of wealth left by a deceased person, so it includes immovable property, movable property, tangible property, intangible property, receivables, securities and also debts and other burdens. The existence of legal developments in inheritance matters must of course be taken into account in determining the heirs who have the right to inherit in the event of a death. The determination of heirs can be fulfilled through deliberation by the heirs without violating the inheritance principles applicable to them.<sup>3</sup>

The authority of a Notary to make a deed of inheritance rights or Deed of Distribution of Inheritance Assets (APHW) is regulated in Article 111 paragraph (1) letter c number 5 of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 16 of 2021, although issued by the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia, but is binding and applies to Notaries. This is in accordance with the text of Article 15 paragraph (3) of Law of the Republic of Indonesia Number 2 of 2014 concerning

---

<sup>1</sup>Desi Redhawati, Darmini Roza. (2025). "Registration of Transfer of Land Ownership Rights Due to Inheritance in Order to Guarantee Legal Certainty." in Elkasakti Legal Science Journal, Vol. 2, p. 153. url: <https://journal.unespadang.ac.id/legal/article/view/409>, accessed May 25, 2024, at 08:30 WIB.

<sup>2</sup>Dedi Nur Hadi. (2024). "Legal Certainty Regarding the Registration of Transfer of Land Rights Through Inheritance Based on the Deed of Distribution of Inheritance Rights." in Sasana Law Journal, Vol. 10, Iss. 2, p. 192. url: <https://ejurnal.ubharajaya.ac.id/index.php/SASANA/article/view/2980>, accessed May 8, 2024, at 21:25 WIB.

<sup>3</sup>Ella Emilia Rahmasari, I Gusti Ayu Ketut Rachmi Handayani, and Lego Karjoko. (2022). "The Role of Notaries in the Distribution of Inheritance Based on Islamic Inheritance Law and Civil Inheritance Law in Indonesia." in IUS Journal of Legal and Justice Studies, Vol. 10, No. 1, p. 34.

Amendments to Law Number 30 of 2004 concerning the Position of Notary or UUJN-P (Amendments), namely: In addition to the authority as referred to in paragraph (1) and paragraph (2), Notaries have other authorities regulated in statutory regulations.<sup>4</sup>

Land inheritance issues in Indonesia are often influenced by overlapping regulations, a lack of legal certainty, and poor public understanding. The Deed of Distribution of Inheritance Assets (APHW) prepared by a Notary serves as an authentic legal instrument that provides clarity, protection, and legal certainty for heirs. Article 111 paragraph (5) of the Minister of ATR/BPN Regulation Number 16 of 2021 stipulates that the APhw can be used as a basis for registering transfers of rights, thus making procedures simpler, faster, cheaper, and less prone to disputes. The existence of the APhw also supports the principle of good governance because it is able to guarantee the orderliness of land administration while protecting the rights of legitimate heirs through a transparent and accountable registration system.

On the other hand, social reality shows that land inheritance issues are not only related to normative law, but also closely related to oral culture, minimal legal education, and limited public access to legal services. This condition often triggers prolonged conflicts between heirs, including in Brebes Regency. In this context, the role of a notary is not limited to being an official who issues deeds, but also as a facilitator and legal educator for the community. By carrying out their functions professionally and with integrity, notaries are able to minimize the potential for disputes, provide an understanding of the importance of orderly registration of transfers of rights, and encourage the realization of a land system that is fair, democratic, and supports legal certainty. The synergy between legal instruments, the active role of notaries, and increased public legal awareness is expected to reduce inheritance conflicts while supporting national land goals for the greatest possible prosperity of the people.

Considering this background, the author considers it important to research “The Role of Notaries in Making Deeds of Distribution of Inheritance Assets (APHW) for Registration of Transfer of Land Inheritance Rights”. The purpose of this research is to analyze the role of Notaries in providing legal certainty for heirs through making APhw as the basis for registering the transfer of land rights.

## **2. Research Method**

### **1) Types of research**

This type of research is empirical juridical research, namely a type of research used to look at legal aspects in social interactions in society.<sup>5</sup>This type of research was

---

<sup>4</sup>Habib Adjie. (2022). Implementation of Inheritance Land Registration Regulations by Notaries. Bandung: Refika Aditama, p. 1.

<sup>5</sup>Peter Mahmud Marzuki. (2011). Legal Research. Jakarta: Kencana Prenada Media Group, p. 35.

chosen because it is in accordance with the focus of the study to be carried out, namely analyzing the role of notaries in making Deeds of Distribution of Inheritance Assets (APHW) regarding the process of registering the transfer of land inheritance rights.

a. Case approach

The case-based approach is carried out by "reviewing cases related to the problem at hand that have become final and binding court decisions. These cases can occur in Indonesia or abroad."<sup>6</sup>

b. Statutory approach

The legal approach is carried out by "reviewing and analyzing all laws and regulations related to the legal issue being handled".<sup>7</sup>

2) Data Types and Sources

The sources used in this research consist of primary data and secondary data.

a. Primary data is data obtained or collected by researchers directly from the data source. Primary data is also called original data or new data that is up-to-date. To obtain primary data, researchers must collect it directly. Techniques that researchers can use to collect primary data include observation, interviews, focus group discussions (FGDs), and questionnaires.<sup>8</sup>

b. Secondary data is data collected by researchers from various existing sources (the researcher acts secondhand). Secondary data can be obtained from various sources such as the Bureau of Statistics (BPS), books, reports, journals, and others.<sup>9</sup>

3) Method of collecting data

a. An interview is a question and answer process in research that takes place verbally where two or more people meet face to face to listen directly to information or statements.<sup>10</sup> The words and actions of the people observed or interviewed are the primary data sources. Primary data sources are recorded through written notes or through video/audio recordings, photographs, or film.<sup>11</sup>

b. Observation is a daily human activity that utilizes the five senses of sight as its primary tool, in addition to other senses such as the ears, smell, mouth, and skin.

---

<sup>6</sup>Suyanto. (2022). Legal Research Methods. Gresik: Unigres Press, p. 124.

<sup>7</sup>Ibid., p. 123.

<sup>8</sup>Sandu Siyoto. (2015). Basic Research Methodology. Yogyakarta: Literasi Media Publishing, p. 68.

<sup>9</sup>Ibid.

<sup>10</sup>Cholid Narbuko. (2015). Research Methodology. Jakarta: Bumi Aksara, p. 83.

<sup>11</sup>Lexy J. Moleong. (2019). Qualitative Research Methodology. Bandung: Remaja Rosdakarya, p. 157.

Therefore, observation is a person's ability to use their observations through the work of the five senses to obtain the information they seek.<sup>12</sup>

c. Photographs produce valuable descriptive data and are often used to examine subjective aspects, with the results often analyzed inductively. There are two categories of photographs that can be used in qualitative research: photographs taken by people and photographs taken by the researcher themselves.<sup>13</sup>

#### 4) Data Analysis Methods

Qualitative Data Analysis is the process of working with data, organizing it, sorting it, searching for and discovering patterns, discovering what is important and what can be learned, and deciding what can be shared with others. On the other hand, the process of Qualitative Data Analysis is as follows.

a. Taking notes that produce field notes, with these being coded so that the data source can still be traced.

b. Collecting, sorting, classifying, synthesizing, summarizing, and indexing.

c. Thinking, by making data categories meaningful, searching for and finding patterns and relationships, and making general findings.<sup>14</sup>

### 3. Results and Discussion

#### 3.1. The Role of a Notary in the Preparation of a Deed of Distribution of Inheritance Assets (APHW) for the Registration of Transfer of Land Inheritance Rights

A notary is a public official who is solely authorized to make authentic deeds concerning all acts, agreements and determinations that are required by a general regulation or that are desired by the interested party to be stated in an authentic deed, guarantee the certainty of the date, keep the deed and provide a grosse, copy and extract, all as long as the making of the deed is not also assigned or excluded to another official or person.<sup>15</sup> Distribution of inheritance using a notarial deed is an alternative method of distributing inheritance other than using the court institution which is usually used by Indonesian people in distributing inheritance.<sup>16</sup>

---

<sup>12</sup>Burhan Bungin. (2007). *Qualitative Research: Communication, Economics, Public Policy, and Other Social Sciences*. Jakarta: Kencana, p. 118.

<sup>13</sup>Lexy J. Moleong. *Op.Cit.* p. 160.

<sup>14</sup>*Ibid*, p. 248.

<sup>15</sup>Muhammad Rafli, Muhammad Rinaldy Bima, Yuli Adha Hamzah, (2024) *The Role of Notaries in Regulating Heirs' Rights in Land and Property Inheritance Cases in the Selayar Islands*, *Qawanin Journal of Legal Studies*, Vol 5, No 1, p. 50.

<sup>16</sup>Stya Qodar Al-Haolandi, Danu Anindhito Kuncoro Putro, Sukarmi, (2018) *The Role of Notaries in the Distribution of Inheritance Based on Western Inheritance Rights with the Role of Religious*

The main duty of a notary is to make an authentic deed as written evidence of a certain event or legal act. This is in line with the provisions of Article 1868 of the Civil Code (KUHPerdata), which defines an authentic deed as: "A deed made in the form determined by law, by or before a public official authorized for that purpose at the place where the deed was made."

Registration of the transfer of land rights due to inheritance is carried out so that the heirs obtain legal certainty regarding control of land rights.<sup>17</sup>In the process of distributing inheritance assets, a notary plays an important role as a public official authorized to make deeds related to the inheritance that will be distributed to the heirs. One form of deed prepared by a notary is the Deed of Distribution of Inheritance Assets (APHW), which clearly contains the data of the heirs and details of the inheritance. The deed prepared by this notary is an authentic deed, namely a deed made by or before an authorized public official, in accordance with the provisions of Article 1 number 7 of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary.

APHW is an authentic document that serves to certify that all heirs have agreed on who will receive a certain portion of the inheritance. In inheritance settlement practices, the distribution mechanism for assets is not always carried out strictly in accordance with applicable inheritance laws, whether based on civil inheritance law, Islamic law, or customary law. This distribution can also be carried out through a mutual agreement of all heirs who have legal standing. In such contexts, a notary plays a strategic role as a party who facilitates and documents the results of this agreement in an authentic deed. This deed not only serves as valid written evidence but also has perfect evidentiary force in the legal realm.

Notaries, in carrying out their functions, have the formal authority to create APHW in accordance with Article 15 of the Notary Law. This provision states that notaries are authorized to create deeds related to all acts, agreements, and provisions desired by the parties, as long as they do not conflict with law, morality, and public order. The APHW created by the notary serves as valid legal evidence to show that the heirs have consciously and without coercion stated their consent to the distribution of the inheritance, and that they have transferred their rights to one of the heirs or divided them proportionally according to the agreement.

The APHW serves more than just a document of proof, but also plays a crucial role in the land administration process. When inherited property is land or a building that has been certified in the name of the testator, an official document indicating who is entitled to receive the land rights is required to transfer the land rights to the heirs. In this case, the APHW is one of the documents that must be submitted

---

Courts in the Distribution of Inheritance Based on Islamic Inheritance, Jurnal Akta, Vol 5, No 1. p.119.

<sup>17</sup>Idham, (2019), Land Registration and Issuance of Certificates from the Perspective of the Free Trade Zone (FTZ) in Kampung Tua, Batam City, Riau Islands Province, Soematera Law Review, Volume 2, No. 1.

to the Land Office to register the transfer of rights due to inheritance. Without the APHW or a similar deed, the Land Office cannot immediately record the transfer of rights on the land certificate.

Furthermore, APHW has binding legal force and is the basis for heirs or parties who receive inheritance rights to obtain formal recognition of rights from the state, especially in land matters. This is in line with the provisions of Government Regulation Number 24 of 1997 concerning Land Registration and Regulation of the Minister of State for Agrarian Affairs/Head of BPN Number 3 of 1997 concerning the Implementation of PP 24/1997, which states that one of the documents that can be submitted for registration of transfer of rights due to inheritance is a certificate of inheritance supported by a deed of distribution of inheritance assets.

In this case, the presence of a notary public serves as the initial bulwark, ensuring that the inheritance distribution process is conducted fairly, transparently, and legally. The notary will verify the family relationship between the testator and the heirs, reviewing death certificates, family cards, inheritance certificates, and other documents. Once everything is deemed complete and there are no objections from the parties, the APHW can be prepared and signed by all parties.

As a deed of agreement, APHW must fulfill four conditions for a valid agreement as regulated in Article 1320 of the Civil Code, namely:

- 1) Agreement of the Parties: All heirs involved must express their agreement to the distribution of the will as stated in the APHW. The notary's role is to ensure that the agreement is given voluntarily without duress, fraud, or error.
- 2) Capacity to Act: The parties making the APHW must have legal capacity, that is, be adults (18 years old or married) and not be under guardianship. If there are heirs who are not yet capable, then the guardian or custodian acts on their behalf with court approval if necessary.
- 3) A Specific Matter: The object of the agreement in the APHW must be clear, namely inherited assets such as land, houses, cash, or other assets, which must be specifically stated.
- 4) Halal reasons: The contents of APHW must not conflict with applicable laws. For example, it must not contain elements of falsification or violate applicable legal norms.

A notary public not only serves as a deed maker, but also as a guarantor of legal certainty in the land inheritance process through the creation of an APHW. This deed serves as authentic evidence that ensures the agreement between the heirs is valid, voluntary, and in accordance with the law, while also providing a strong basis for registering the transfer of rights at the Land Office. The notary's role encompasses both formal and material aspects, from document review, ensuring the legality of procedures, to providing legal protection to the parties.



Furthermore, notaries also play a social role as legal educators, mediators in cases of disagreement, and guardians of orderly land administration. Thus, the notary's role in the creation of an APHW is multidimensional, encompassing legal, social, and administrative functions to ensure justice and legal certainty for the heirs.

### **3.2. Implementation of Registration of Transfer of Land Inheritance Rights**

Registering land as an inheritance is a crucial legal process to provide legal certainty and protection for inherited land ownership. In Indonesia, the process of registering the transfer of land rights due to inheritance involves several administrative and legal procedures, including proving heir status, obtaining valid supporting documents, and settling tax obligations.

From the results of the interviews, it was discovered that the current mechanism for registering the transfer of inheritance rights has undergone several adjustments. One important change is the acceptance of the Deed of Distribution of Inheritance Assets (APHW) as the basic document for the transfer of rights to one heir, as long as it is based on the agreement of all heirs. This is an alternative to the old mechanism that used the Deed of Distribution of Joint Rights (APHB). The explanations from these three sources provide an important foundation in compiling the following procedural description, which will discuss the stages of registering the transfer of rights due to inheritance.

#### **1) Initial Stages: Application Letter and Certificate Identification**

The initial step that must be prepared by the heirs in the inheritance rights registration process is to collect basic documents, including:

- a. Heirs' identity (KTP & KK)
- b. Death certificate of the testator
- c. Marriage certificate or birth certificate as proof of family relationship
- d. Land Title Certificate (SHAT) belonging to the heir
- e. Certificate of Inheritance (SKW) for non-Muslim Indonesian citizens or Certificate of Inheritance Rights (AKHW) for Muslim Indonesian citizens
- f. Deed of Distribution of Inheritance Assets (APHW) when the rights are distributed among the heirs
- g. NPWP (if requested)
- h. Application letter for registration of transfer of inheritance rights

These documents will be the basis for consideration in the process at the Land Office and Regional Tax Office.



The first step begins with a letter of application from the heir or their legal representative to the Land Office. In the case studied at the Brebes Regency Land Office (2024 field data), the application letter was accompanied by an original land title certificate in the name of the heir. One concrete case shows SHM No. 124/Desa X in the name of the late Z (heir) with an area of 680 m<sup>2</sup>, where seven heirs agreed that the inheritance should be passed on to one eldest son (A).

In an interview with Mas Husen, the officer at counter 3 of BPN Brebes, it was explained that:

*"The initial step is to verify the applicant's identity, verify the SHM data, and verify its compatibility with the inheritance documents. We check that the applicant is truly the heir, and if incomplete, we recommend completing the information with a notary."*

## 2) Inheritance Certificate / Deed of Inheritance Rights

The next step is to submit valid inheritance documents. For non-Chinese Indonesian citizens, a Certificate of Inheritance (SKW) is typically used, drawn up by the heirs in the presence of two witnesses and notarized by the village head and sub-district head where the testator lived before his death. For Chinese Indonesian citizens, a Certificate of Inheritance Rights (AKHW) is used, drawn up by a notary.

In practice in Brebes, Notary Oni Setiawan, SH, M.Kn, explained in an interview:

*"The SKW is still required even though there will be an APHW (Regional Property Ownership Certificate). It serves as a legal basis to determine who the legitimate heirs are. I usually check the family card (KK), ID card (KTP), and death certificate before applying for an APHW."*

## 3) Preparation of Deed of Distribution of Inheritance Assets (APHW)

In cases where the heirs agree to appoint one or more heirs as recipients of the inheritance, a notary will draw up a Deed of Distribution of Inheritance Assets (APHW). This APHW is not an inheritance deed, but rather a deed of agreement between the heirs, stating that they transfer their rights to one or more parties. Notary Oni Setiawan, SH, M.Kn., stated:

*"APHW can now be used directly at the National Land Agency (BPN) to register a change of name, provided all heirs are present and sign. This is based on the 2023 Circular Letter from the Ministry of ATR/BPN."*

The APHW example used in one of the files (No. 87376/2024) states that six heirs handed over all rights to A, with an attached KTP, KK, and signatures of all parties.

## 4) Other Supporting Documents

Other supporting documents that must be attached to the application are:

- a. Photocopy and original of the death certificate of the testator, issued by the relevant agency or village.
- b. ID card and the legalized KK of all heirs.
- c. Power of attorney if the application is authorized.
- d. Current year's PB Band proof of tax payment.
- e. Photocopy of BPHTB for Inheritance (if it has been validated).

In the BPHTB Waris document used in this study, the land NJOP is IDR 460,600,000, the tax calculation uses a rate of 5% minus the non-taxable value according to local regulations.

#### 5) BPHTB Validation and Tax Approval

This stage is crucial as it fulfills tax obligations during the transfer of rights. BPHTB validation is performed at the Land and Building Tax Office. Once the APHW is submitted and the transfer of rights to one of the heirs is acknowledged, the BPHTB is calculated based on the market value or NJOP.

- a. NJOP: IDR 460,600,000
- b. Taxable value:  $\text{IDR } 460,600,000 - \text{IDR } 300,000,000 = \text{IDR } 160,600,000$
- c. BPHTB Inheritance =  $5\% \times \text{IDR } 160,600,000 = \text{IDR } 8,030,000$

Proof of payment is validated and attached to the BPN.

#### d) File Check and Issuance of New Certificates

Once all documents are complete and validated, the Land Office will:

- a. Examination of files and document validity.
- b. Determination of rights in the name of selected heirs.
- c. Issuance of a new certificate in the name of the heir receiving the inheritance.

In this case, SHM No. 414 was then transferred to the name of C based on the Minutes of File Examination Number 87376/2024.

Once all documents are complete, the applicant submits the documents to the National Land Office (BPN). The required documents include:

- a. Application letter
- b. Photocopy of applicant's identity
- c. Photocopy of death certificate

- d. SKW / AKHW
- e. APHW (if required)
- f. Original land certificate
- g. Proof of payment of BPHTB
- h. Power of attorney (if represented)
- i. Statement of no dispute

The Land Office will process the application through the following stages:

- a) File check
- b) Document verification
- c) Field inspection (if necessary)
- d) Recording in the land book and issuing a new certificate in the name of the heir

Processing time is usually 5-14 working days depending on regional policies and completeness of files.

In empirical practice in Brebes Regency, it is clear that the APHW (Deed of Land Deed) prepared by a notary plays a vital role in the process of transferring rights through inheritance. In one case, six heirs agreed to hand over the inheritance to only one heir. The notary in this case prepared the APHW as evidence of this agreement. This document then became part of the registration file at the Land Office, which recognized the transfer of rights as long as the documents and other administrative requirements were met. This demonstrates the strategic role of notaries in practice in bridging the gap between private law (agreements between heirs) and public law (registration of land rights by the state).

The notary's role in drafting a Deed of Distribution of Inheritance Assets (APHW) extends beyond creating an authentic document, but also provides legal protection, education, and a bridge between legal norms and administrative practices. APHWs are crucial as written evidence in land administration and verification, and they hold a strategic position in Indonesian inheritance law (Civil Code, customary law, and Islamic law).

Through the theory of benefits, the existence of APHW and registration of inheritance rights transfers at the Land Office, including supporting documents such as SKW/AKHW, certificates, and BPHTB, provide significant benefits: legal certainty, dispute prevention, administrative efficiency, and legality of land ownership. For the government, this supports the accuracy of land data and state revenues, while for the community, it provides legal access to development and

financing. Thus, inheritance rights registration is not only a legal obligation, but also a means to create an orderly, just, and prosperous society.

The process of registering inherited land requires several notarial deeds as legal basis. Before the Deed of Distribution of Inheritance Assets (APHW) is drawn up, there must be a Deed of Declaration of Heirs to determine who the legitimate heirs are, as well as a Deed of Information on Inheritance Rights (AKHW) that explains each heir's share. These two deeds form the basis for preparing the APhw, which serves as an official agreement on the distribution of the inheritance. All of these deeds must be fulfilled to ensure that land registration at the Land Office is valid, provides legal certainty, protects rights, and ensures orderly administration for the heirs.

#### 4. Conclusion

Notaries play a crucial role in drafting the Deed of Distribution of Inheritance Assets (APHW) because it authentically and legally establishes the agreement between the heirs and serves as the basis for the transfer of land rights. The APhw, recognized through Regulation of the Minister of ATR/BPN Number 16 of 2021, provides legal legitimacy in land proceedings, although differences in implementation are still found in practice at several Land Offices. The notary's role, combining administrative and legal aspects, provides legal certainty, prevents disputes, and simplifies the inheritance process. However, consistent regulatory implementation is still needed for the APhw to truly serve as a legal protection instrument for heirs. Notaries are expected to not only perform their formal role in creating APhws but also play an active role in providing legal education to the public to increase awareness of the importance of these deeds. Furthermore, the government, through the Ministry of ATR/BPN, needs to strengthen outreach and guidance related to the implementation of ATR/BPN Regulation No. 16 of 2021, while simultaneously encouraging synergy between notaries and the Land Office. With a shared understanding and good coordination, the implementation of APhws can be more uniform and orderly, and provide tangible benefits in the form of legal certainty and protection for heirs.

#### 5. References

##### Journals:

- Al-Haolandi, Stya Qodar., Putro, Danu Anindhito Kuncoro., & Sukarmi. (2018). "Peran Notaris dalam Pembagian Waris Berdasarkan Hak Waris Barat dengan Peran Pengadilan Agama dalam Pembagian Waris Berdasarkan Waris Islam". *Jurnal Akta*, Vol. 5, No. 1.
- Hadi, Dedi Nur. (2024). "Kepastian Hukum Terhadap Pendaftaran Peralihan Hak Atas Tanah Melalui Pewarisan Berdasarkan Akta Pembagian Hak Waris". *Jurnal Hukum Sasana*, Vol. 10, Iss. 2. URL: <https://ejurnal.ubharajaya.ac.id/index.php/SASANA/article/view/2980>,

- Idham. (2019). "Pendaftaran Tanah dan Penerbitan Sertipikat dalam Perspektif Free Trade Zone (FTZ) di Kampung Tua, Kota Batam, Provinsi Kepulauan Riau". *Soematera Law Review*, Vol. 2, No. 1.
- Rafli, Muhammad., Bima, Muhammad Rinaldy., & Hamzah, Yuli Adha. (2024). "Peran Notaris dalam Pengaturan Hak Ahli Waris dalam Kasus Warisan Tanah dan Properti di Kepulauan Selayar". *Qawanin: Jurnal Ilmu Hukum*, Vol. 5, No. 1.
- Rahmasari, Ella Emilia., Handayani, I Gusti Ayu Ketut Rachmi., & Karjoko, Lego. (2022). "Peran Notaris dalam Pembagian Waris Berdasarkan Hukum Waris Islam dan Hukum Waris Perdata di Indonesia". *Jurnal IUS Kajian Hukum dan Keadilan*, Vol. 10, No. 1.
- Redhawati, Desi., & Roza, Darmi. (2025). "Pendaftaran Peralihan Hak Milik Atas Tanah Karena Pewarisan Dalam Rangka Menjamin Kepastian Hukum". *Elkasakti Legal Science Journal*, Vol. 2. URL: <https://journal.unespadang.ac.id/legal/article/view/409>,

**Books:**

- Adjie, Habib. (2022). *Implementasi Peraturan Pendaftaran Tanah Waris oleh Notaris*. Bandung: Refika Aditama.
- Marzuki, Peter Mahmud. (2011). *Penelitian Hukum*. Jakarta: Kencana Prenada Media Group.
- Suyanto. (2022). *Metode Penelitian Hukum*. Gresik: Unigres Press.
- Siyoto, Sandu. (2015). *Dasar Metodologi Penelitian*. Yogyakarta: Literasi Media Publishing.
- Narbuko, Cholid. (2015). *Metodologi Penelitian*. Jakarta: Bumi Aksara.
- Moleong, Lexy J. (2019). *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya.
- Bungin, Burhan. (2007). *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, dan Ilmu Sosial Lainnya*. Jakarta: Kencana.