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Effectiveness of the Mechanisms for Transferring Inherited Land to Heirs Who Are Foreign Nationals

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Original Article

Abstract

Ownership and the transfer of freehold land to heirs who are foreign nationals constitute a critical issue in Indonesian agrarian law, as they intersect with the principle of nationality, limitations on property rights, and the pluralism of inheritance law. This study aims to provide a comprehensive examination of the normative foundations of the Basic Agrarian Law (UUPA), the regulation of ownership rights, and the mechanisms for transferring or converting the status of inherited land received by foreign national heirs. The research employs a normative legal method using statutory, conceptual, and comparative approaches to analyze relevant legal regulations and doctrines. The findings show that foreign national heirs may inherit freehold land but are required to transfer it within one year through sale, donation, APHW/APHB, or by converting the land status to a right of use. The study concludes that the Indonesian legal framework offers legal certainty while safeguarding national interests, although its implementation still requires strengthening through public outreach and improved administrative mechanisms.

Keywords: *Inheritance, Heirs, Foreign Nationals, Land Ownership Rights*

Abstrak

Kepemilikan dan peralihan tanah hak milik kepada ahli waris Warga Negara Asing (WNA) merupakan isu penting dalam hukum agraria Indonesia karena bersinggungan dengan asas nasionalitas, batasan subjek hak milik, serta pluralisme hukum waris. Penelitian ini bertujuan mengkaji secara komprehensif dasar normatif UUPA, pengaturan subjek hak milik, dan mekanisme peralihan atau penurunan status tanah warisan yang diterima ahli waris WNA. Metode penelitian yang digunakan adalah penelitian hukum normatif dengan pendekatan perundang-undangan, konseptual, dan analisis komparatif terhadap regulasi dan doktrin hukum terkait. Hasil penelitian menunjukkan bahwa ahli waris WNA tetap dapat menerima warisan berupa tanah hak milik, tetapi wajib mengalihkannya dalam jangka waktu satu tahun melalui jual beli, hibah, APHW/APHB, atau perubahan status menjadi hak pakai. Penelitian menyimpulkan bahwa kerangka hukum Indonesia telah memberikan kepastian hukum sekaligus menjaga kepentingan nasional, meskipun implementasinya masih memerlukan penguatan berupa sosialisasi dan mekanisme administratif.

Kata kunci: *Pewarisan, Ahli Waris, Warga Negara Asing, Hak Milik Atas Tanah*

1. INTRODUCTION

Land is a strategic resource that occupies a central role in the social, economic, and cultural systems of Indonesian society. Within the framework of national agrarian law, land is understood not only as part of the earth's surface but also as a vital asset that must be utilized optimally for the welfare of the people, as mandated by the Constitution. With population growth and the increasing complexity of societal needs, the demand for land continues to rise, prompting the state to establish a normative framework that ensures the control, use, and transfer of land rights in a fair, orderly, and sustainable manner.

In response to these developments, the Indonesian government unified agrarian law through Law No. 5 of 1960 on Basic Agrarian Regulations (UUPA). The UUPA represents a major milestone in land law reform, affirming the principles of nationality and state sovereignty over agrarian resources. Nevertheless, the complexity of legal relationships in Indonesia's multicultural and pluralistic society presents unique challenges, particularly in matters of inheritance, where land rights are transferred across generations, including to heirs who are foreign nationals.

Indonesia's pluralistic inheritance law system—which encompasses the Civil Code, Islamic inheritance law, and customary law—recognizes equal rights for all heirs, including foreign nationals, to receive an inheritance. However, this recognition may conflict with the UUPA, particularly Article 21 paragraph (1), which explicitly restricts ownership rights over land to Indonesian citizens. The problem becomes more complex when the lawful heirs under civil law are foreign nationals, while the inherited asset is freehold land. The UUPA provides a solution through the obligation for foreign nationals to relinquish such rights within one year; failure to do so results in the automatic termination of ownership rights and the reversion of the land to state property. This dilemma creates tension between the principle of equality in inheritance law and the strict limitations imposed by agrarian law.

The issue of freehold land inherited by foreign nationals remains an ongoing topic of discussion in Indonesian agrarian law, particularly concerning the intersection of pluralistic inheritance law and ownership limitations under the UUPA. Previous studies have contributed significantly to elucidating the relationship between inheritance, changes in citizenship status, and the legal consequences arising from a national land system based on the principle of nationality.

Research by Trovani highlights that although foreign nationals remain entitled to inherit from Indonesian citizen heirs, they cannot retain ownership of freehold land for more than one year after acquiring it. Trovani identifies two possible mechanisms for resolution: (1) transferring the title to an Indonesian citizen through sale or donation, or (2) applying for a downgrade of the land status to a right of use. Drawing on a normative analysis based on Supreme Court Decision No. 782 PK/Pdt/2016, the study

concludes that Article 21 paragraph (3) of the UUPA is mandatory in nature and automatically terminates ownership rights if they are not relinquished within the prescribed time.¹

Similarly, Syarifuddin examines the legal status of foreign national heirs who inherit freehold land from Indonesian citizens, as well as the legality of their control over the inherited property. Using a normative legal approach with case studies, the research confirms that heirs who later change their citizenship status to foreign nationals retain their inheritance rights as long as they are related by blood or marriage. However, the one-year deadline for transferring the right is crucial to avoid forfeiture and the subsequent reversion of the land to the state. Syarifuddin further notes that once land becomes state property, foreign nationals may still apply for a right of use in accordance with statutory regulations.²

Research by Sibarani et al. supports these findings, emphasizing that differences in citizenship do not negate an individual's right to inherit. However, enforcement of the nationality principle under the UUPA restricts the ability of foreign nationals to retain ownership rights. Drawing on Soetjipto Rahardjo's Theory of Legal Protection and Wirjono Prodjodikoro's Inheritance Theory, the study concludes that foreign nationals may only control land through use rights or lease rights, without losing their entitlement to the economic benefits derived from the land. These findings illustrate an effort to reconcile the private rights of heirs with national interests within the boundaries of positive law.³

Research by Puspitasari extends the discussion beyond inheritance issues to the phenomenon of nominee agreements as a legal instrument used to facilitate foreign nationals' control over land ownership through the transfer of rights from Indonesian citizens. Employing a normative approach, the study demonstrates that nominee agreements are invalid and void under Article 26 paragraph (2) of the UUPA. These findings reinforce the significance of the UUPA in preventing foreign nationals from acquiring control over land ownership outside the legally regulated mechanisms, including in inheritance contexts.⁴

¹ Clarinta Trovani, "Hak Ahli Waris Berkewarganegaraan Asing Terhadap Harta Warisan Berupa Tanah Hak Milik Dari Pewaris Berkewarganegaraan Indonesia," *Indonesian Notary* 3, no. 1 (2021): 621–34, <https://scholarhub.ui.ac.id/notary/vol3/iss1/14/>.

² Muhammad Setya Ady Syarifuddin, "Kedudukan Hukum Dan Keabsahan Kepemilikan Hak Atas Tanah Warga Negara Asing Yang Berasal Dari Pewarisan," *Notaire* 4, no. 3 (2021): 373–398, <https://doi.org/10.20473/ntr.v4i3.27056>.

³ Christine Martha Rinauly Sibarani, Wira Franciska, and Felicitas Sri Marniati, "Legal Protection for Foreign Nationals in the Distribution of Inheritance Rights Related to Land Ownership Rights in Indonesia," *Shautuna: Jurnal Ilmiah Mahasiswa Perbandingan Mazhab* 5, no. 1 (2024): 131–152, <https://doi.org/10.24252/shautuna.v5i1.43450>.

⁴ Vina Olivia Puspitasari, "Kajian Hukum Tentang Peralihan Hak Milik Tanah Dari Warga Negara Indonesia Kepada Warga Negara Asing Dan Penggunaan Nominee Agreement Dalam Perubahan Data Yuridis Tanah," *Dinamika: Jurnal Ilmiah Ilmu Hukum* 31, no. 2 (2025): 12312–25, <https://jim.unisma.ac.id/index.php/jdh/article/view/27748>.

Meanwhile, Permatadani and Irawan offer a broader analysis of land rights held by foreign nationals in Indonesia, concluding that they may only control land through use rights or lease rights. This study underscores that increasing global interaction creates opportunities for legal violations through nominee or trustee arrangements intended to circumvent the nationality principle. Accordingly, the authors recommend strengthening land governance policies to prevent misuse of legal provisions by foreign parties.⁵

Research by Amelia and Sulistyو adopts a perspective that places greater emphasis on legal certainty regarding citizenship status and its implications for land ownership. Their findings indicate that although foreign nationals may serve as heirs, they are not permitted to own land with freehold status and may only hold use rights. The study asserts that the government bears the responsibility of ensuring legal certainty by tightening regulatory frameworks to prevent legal circumvention that enables foreign nationals to acquire ownership rights over land.⁶

Another study by E. I. Dewi et al. examines the responsibilities of notaries in drafting deeds for the transfer of land ownership to foreign national heirs. The study concludes that notaries must fully understand the provisions of Article 21 paragraph (3) of the UUPA to avoid preparing deeds that conflict with statutory requirements. Ownership rights acquired by foreign nationals through inheritance must be relinquished within one year, and notaries play a pivotal role in ensuring procedural compliance.⁷

Research by Gerard et al. provides a comprehensive normative review of various cases involving freehold land inherited by foreign nationals. Using a qualitative approach, the study analyzes legal documents and concludes that Indonesia's pluralistic inheritance system frequently gives rise to differing interpretations concerning land ownership rights, particularly when changes in citizenship occur.⁸ Furthermore, Supriyana et al. contribute to this discourse by examining the status of ownership rights not relinquished by heirs who subsequently become foreign nationals. Their research confirms that after one year, such rights are legally terminated and the land reverts to state ownership. Legal remedies available to foreign nationals include regaining

⁵ Ega Permatadani and Anang Dony Irawan, "Kepemilikan Tanah Bagi Warga Negara Asing Ditinjau Dari Hukum Tanah Indonesia," *Khatulistiwa Law Review* 2, no. 2 (2021): 348–59, <https://doi.org/10.24260/klr.v2i2.356>.

⁶ Sonia Amelia and Al Qodar Purwo Sulistyو, "Kedudukan Hak Waris Anak Yang Berkewarganegaraan Asing Atas Hak Kepemilikan Tanah Di Indonesia," *Reformasi Hukum* 27, no. 2 (2023): 108–115, <https://doi.org/10.46257/jrh.v27i2.617>.

⁷ Elit Iga Dewi, James Alessandro Ricardo, and Bhim Prakoso, "Pertanggungjawaban Notaris Terhadap Pemindahan Hak Milik Atas Tanah Secara Kewarisan Kepada WNA," *Unes Law Review* 6, no. 4 (2024): 9876–88, <https://doi.org/10.31933/unesrev.v6i4.1837>.

⁸ Mangaku Jonathan Gerard, Lusy K.F.R. Gerungan, and Pricillia A. E. Pandeiroot, "Hak Kepemilikan Tanah Bagi Seorang Ahli Waris Berstatus Warga Negara Asing Di Indonesia: Studi Kasus Putusan Nomor : 782 PK/Pdt/2016," *Lex Administratum* 13, no. 1 (2025): 1–10, <https://ejournal.unsrat.ac.id/v3/index.php/administratum/article/view/60972>.

Indonesian citizenship, remaining foreign nationals but applying for use rights, or transferring the land through a sale and purchase mechanism.⁹

To date, research on the inheritance of land ownership rights by foreign national heirs has focused primarily on normative analysis, doctrinal studies, and specific judicial decisions. However, these studies have not comprehensively explained how the process of transferring inherited property rights interacts with Indonesia's pluralistic inheritance law system. No existing study has integratively examined the relationship between the various inheritance systems (civil, Islamic, and customary), the limitations on property-rights subjects under the UUPA, and the mechanisms available to foreign nationals for the transition of rights. The originality of the present research lies in its agrarian-law-based analysis, emphasizing the process of transferring inherited land rights to foreign nationals and its normative implications within the broader context of agrarian law unification.

This study seeks to provide a comprehensive examination of the regulation of land ownership and the mechanisms for transferring land with ownership status inherited by foreign national heirs within the Indonesian agrarian legal system. Specifically, it analyzes the normative foundations of the UUPA, the limitations on subjects entitled to ownership rights, the mechanisms for transferring or downgrading land status, and the relationship between these processes and the pluralistic inheritance systems that operate in Indonesia.

2. RESEARCH METHODOLOGY

This study employs a normative juridical methodology, focusing on a systematic analysis of positive legal norms governing land ownership rights and inheritance mechanisms for foreign heirs. This approach is appropriate because the issue under examination is normative in nature and involves regulatory disharmony between agrarian law and Indonesian inheritance law. To achieve comprehensive analytical depth, the study adopts three methodological approaches.

A statutory approach is used to examine the UUPA (Basic Agrarian Law), the Civil Code (KUHPer), Government Regulation No. 24/1997, and other land-related regulations governing the status and limitations of property rights for foreign nationals. A conceptual approach is applied to analyze fundamental legal concepts such as ownership rights, the nationality principle, mechanisms for the transfer of rights, and the status of legal subjects, thereby constructing a coherent theoretical framework. A case approach is employed by analyzing Supreme Court Decision No. 782

⁹ Agnes Geraldine Olga Supriyana, I Nyoman Putu Budiarta, and I Ketut Sukadana, "Status Hukum Tanah Hak Milik Bagi Ahli Waris Yang Pindah Kewarganegaraan Menjadi Warga Negara Asing," *Jurnal Interpretasi Hukum* 1, no. 2 (2020), <https://doi.org/10.22225/juinhum.1.2.2419.7-11>.

PK/Pdt/2016 and other relevant judgments to identify patterns of judicial reasoning and judicial interpretation of the UUPA.

The legal materials utilized consist of primary legal materials, including statutes and court decisions; secondary legal materials, such as academic literature, journals, and expert opinions; and tertiary legal materials, including encyclopedias and legal dictionaries. All legal materials were collected through library research, including database searches of journals, textbooks, official state documents, and judicial decisions. The materials were analyzed using qualitative methods through legal interpretation techniques—systematic, grammatical, and teleological interpretation—as well as comparative analysis of previous studies. Through this methodology, the research provides a normative reconstruction, identifies conflicts of norms, evaluates the legal implications of restrictions on land ownership by foreign nationals, and formulates a more adaptive concept of legal protection within the framework of Indonesian agrarian law.

3. RESEARCH RESULT AND DISCUSSION

3.1. Regulations on Freehold Land Ownership and the Mechanism for Transferring Land to Foreign National Heirs

This study aims to provide a comprehensive examination of the regulations governing freehold land ownership and the mechanisms for transferring such rights to foreign national heirs within the Indonesian agrarian legal system. Specifically, it seeks to identify the normative foundations of land ownership regulations under the UUPA, including the limitations placed on legal subjects entitled to ownership rights; to analyze the mechanisms for transferring or downgrading ownership rights when inherited by foreign nationals; to assess the implications of Indonesia's pluralistic inheritance law system on the transfer of freehold land to foreign heirs; and to evaluate the effectiveness of the agrarian legal framework in upholding the principle of nationality while ensuring civil protection for legal heirs.

Death constitutes the starting point of inheritance and carries significant legal consequences. As stated by A. S. Dewi et al., inheritance refers to the transfer of assets triggered by the death of an individual, along with the legal implications that arise for heirs and third parties.¹⁰ Satrio emphasizes that inheritance law regulates both the method of transfer and the legal consequences arising from the transfer of assets. The inheritance process invariably involves three core elements: the decedent, the heirs, and the inherited property.¹¹ This study affirms that freehold land as inherited property is subject to agrarian law provisions, particularly those of the UUPA, which determine

¹⁰ Aliya Sandra Dewi, Dian Fitriana, and Elvira Elvira, "Penerapan Hukum Waris Perdata Di Indonesia," *The Juris: Jurnal Ilmu Hukum* 8, no. 1 (2024): 105–12, <https://doi.org/10.56301/juris.v8i1.1242>.

¹¹ J. Satrio, *Hukum Waris*, 2nd ed. (Bandung: Alumni Bandung, 1992).

who may hold ownership rights and how such rights may be transferred through inheritance.

Article 20 paragraph (1) of the UUPA stipulates that ownership rights represent the strongest and most complete category of land rights, and are hereditary in nature. Consequently, ownership rights may be transferred through inheritance. Article 20 paragraph (2) further clarifies that ownership rights may be transferred or assigned. Interpretively, “transferred” includes the passing of rights due to an unforeseen legal event such as death, whereas “assigned” refers to a deliberate legal act, such as sale or donation. The study finds that although ownership rights may be inherited, not all heirs are eligible to hold them. The legal subjects entitled to ownership rights are strictly limited by the principle of nationality.

Article 21 paragraph (1) of the UUPA explicitly provides that only Indonesian citizens may hold land ownership rights. This provision is reinforced in Article 52 paragraph (1)(a) of Minister of ATR/BPN Regulation No. 18 of 2021. These provisions embody the principle of nationality, which derives from Article 33 paragraph (3) of the 1945 Constitution. As the highest authority over agrarian resources, the state regulates land rights for the maximum benefit of the Indonesian people. Accordingly, ownership rights are granted exclusively to Indonesian citizens. This restriction functions as a public policy instrument to prevent land acquisition by foreign parties, whether directly or indirectly, including through inheritance.

Nevertheless, the UUPA does not categorically prohibit foreign nationals from receiving freehold land through inheritance. Article 21 paragraph (3) of the UUPA provides a legal exception permitting foreign national heirs to receive freehold land as inheritance, but requires them to transfer the rights within a maximum of one year. Failure to do so results in the automatic revocation of these rights, and the land reverts to state ownership. This provision is not intended to grant permanent ownership rights to foreign nationals, but rather to maintain order in the inheritance process while preserving the principle of nationality.

Four primary mechanisms are recognized and commonly applied for the release of ownership rights by foreign national heirs. These mechanisms are categorized according to the nature of the legal act and the eligibility of the recipient.

1) Sale and Purchase

Sale and purchase constitute the most frequently used mechanism by foreign national heirs to transfer ownership rights.¹² This study identifies several essential elements:¹³

- a) The foreign national heir acts as the seller;

¹² Satrio.

¹³ Atikah Rahmi and Chairunnisa Chairunnisa, *Hukum Waris Perdata*, 1st ed. (Medan: UMSU Press, 2024), <https://umsupress.umsu.ac.id/product/hukum-waris-perdata/>.

- b) The buyer must be an Indonesian citizen or an Indonesian legal entity eligible under Article 21 of the UUPA;
- c) The transaction must be executed before a Land Deed Official (PPAT) through a Deed of Sale and Purchase (AJB); and
- d) The PPAT is obligated to register the transfer of rights with the Land Office to formalize the change of title.

This mechanism provides the strongest legal certainty and minimizes the risk of forfeiture due to the one-year statutory deadline.

2) Grants

Grants are commonly chosen in family contexts, particularly when a foreign national heir transfers inherited land to an Indonesian relative. The nature of the grant mechanism is similar to a sale and purchase transaction, except that it is conducted without monetary consideration.¹⁴ Grants made to fellow Indonesian heirs or other eligible recipients constitute a legitimate mechanism for fulfilling the one-year legal requirement.

3) APHW/APHB (Deed of Distribution of Inheritance Assets/Deed of Joint Rights Distribution)

This mechanism becomes relevant when multiple heirs are involved, and the foreign national heir decides to relinquish their rights to another Indonesian citizen heir.¹⁵ Analysis indicates that the APHW/APHB serves as a formal declaration of relinquishment and transfer of rights to eligible heirs as lawful rights holders. Following the execution of the deed, the transfer of rights must be registered with the Land Office.

4) Change of Rights: From Ownership Rights to Usage Rights

Foreign national heirs may opt to convert ownership rights into usage rights. This mechanism has several essential characteristics:¹⁶

- a) Freehold land must first be relinquished to the state (through a deed of relinquishment of rights).
- b) The foreign national heir then submits an application to obtain Usage Rights from the state.
- c) Administrative requirements include KITAP/KITAS, passport, visa, and other supporting documents.

¹⁴ Ida Kurnia, Rizqy Dini Fernandha, and Filshella Goldwen, "Peralihan Hak Milik Atas Tanah Melalui Hibah Dalam Hukum Islam," *Jurnal Serina Abdimas* 1, no. 3 (2023): 1089–93, <https://doi.org/10.24912/jsa.v1i3.26151>.

¹⁵ Beatrix Benni, Kurniawarman Kurniawarman, and Anisa Rahman, "Pembuatan Akta Pembagian Hak Bersama Dalam Peralihan Tanah Karena Pewarisan Di Kota Bukittinggi," *Jurnal Cendekia Hukum* 5, no. 1 (2019): 65–76, <http://doi.org/10.33760/jch.v5i1.175>.

¹⁶ Suryani Sappe, Adonia Ivone Latturete, and Novyta Uktolseja, "Hak Pakai Atas Tanah Hak Milik Dan Penyelesaian Sengketa," *Batulis: Civil Law Review* 2, no. 1 (2021): 78–92, <https://doi.org/10.47268/ballrev.v2i1.560>.

- d) Usage Rights are granted for a maximum of 30 years, may be extended for 25 years, and subsequently renewed.

This change of rights provides greater flexibility for foreign nationals to utilize inherited land for a designated period, while upholding the legal principle that ownership rights cannot be held by foreign nationals. Registration of the transfer of rights remains a crucial component. Article 111(1) of the Regulation of the Minister of ATR/BPN No. 16 of 2021 requires that applications for transfers of rights due to inheritance be accompanied by documents such as the land title certificate, death certificate, heir's identity card, and inheritance certificate.

This administrative requirement embodies the principle of publicity, ensuring legal certainty for the new rights holder. If a foreign heir fails to transfer the rights within one year, Article 21(3) of the UUPA stipulates that the rights are automatically revoked, the land reverts to the state, and no compensation is granted. This provision functions as an effective administrative sanction designed to uphold the nationality principle in agrarian law.

Indonesia adheres to a pluralistic inheritance system, consisting of civil inheritance law (BW), Islamic inheritance law, and customary inheritance law. Research indicates that despite differences among these systems, they converge on one essential point: all inherited assets in the form of land are subject to agrarian law. Thus, inheritance law determines who qualifies as an heir, but remains subordinate to the limitations imposed by the UUPA on property ownership. Foreign heirs may legally receive inherited assets, but they cannot become permanent holders of ownership rights. Research findings demonstrate that the Indonesian legal system successfully harmonizes pluralistic inheritance laws with agrarian law through the application of the nationality principle.

The findings further confirm that Article 20 provides the legal basis for the inheritance of ownership rights; Article 21 determines the categories of eligible owners; and Article 21(3) grants a one-year transitional period as a form of respect for familial interests. Collectively, these provisions reflect a balanced framework that protects national interests over land, respects the civil rights of heirs, and ensures legal certainty in the transfer of rights.

The findings of this study are consistent with those of Gerard et al., who emphasize that the transfer of rights must be executed by authorized parties and duly registered to ensure legal certainty.¹⁷ This study also corroborates the findings of Puspitasari, particularly regarding the relinquishment of rights and the legal consequences that arise when land ownership is converted into a Right of Use (Hak

¹⁷ Gerard, Gerungan, and Pandeiroot, "Hak Kepemilikan Tanah Bagi Seorang Ahli Waris Berstatus Warga Negara Asing Di Indonesia: Studi Kasus Putusan Nomor : 782 PK/Pdt/2016."

Pakai).¹⁸ Furthermore, these results align with the work of Permatadani and Irawan, which highlights the restrictions imposed on land ownership by foreign nationals and asserts that Hak Pakai represents the maximum form of land rights available to them.¹⁹

However, this study offers a novel contribution by providing a comprehensive integration of the agrarian legal framework, the mechanisms for transferring rights, and the pluralistic inheritance systems—areas that are seldom examined in a unified manner. Based on the overall analysis, this study confirms several key findings:

- a) Foreign nationals may receive land ownership rights through inheritance, but they cannot become permanent holders of such rights.
- b) The one-year requirement under Article 21(3) of the Basic Agrarian Law represents a normative compromise between the protection of family interests and the principle of nationality.
- c) The four mechanisms for the transfer of rights—sale and purchase, donation, APHW/APHB, and conversion of rights—constitute valid legal pathways for fulfilling statutory obligations.
- d) The pluralistic nature of Indonesia's inheritance laws does not override the supremacy of the Basic Agrarian Law; all mechanisms of land inheritance remain subordinate to agrarian regulations.
- e) The state maintains a balance between national interests and individual legal certainty through a combination of restrictions on eligible rights holders and a one-year transitional tolerance.
- f) Registration of the transfer of rights is essential for ensuring legal certainty and the protection of rights.

This study demonstrates that the Indonesian agrarian legal system is designed to safeguard national interests by restricting land ownership rights to Indonesian citizens, while still respecting the civil rights of foreign heirs through a one-year transitional mechanism. The available transfer mechanisms provide lawful solutions that do not violate the principle of nationality. The integration of these provisions with Indonesia's pluralistic inheritance laws reflects the maturity of the Indonesian legal system in addressing the complexities of land inheritance involving foreign nationals.

4. CONCLUSION

This study aims to examine the regulation of land ownership and the mechanisms for transferring inherited land with freehold status to heirs who are foreign nationals within

¹⁸ Puspitasari, "Kajian Hukum Tentang Peralihan Hak Milik Tanah Dari Warga Negara Indonesia Kepada Warga Negara Asing Dan Penggunaan Nominee Agreement Dalam Perubahan Data Yuridis Tanah."

¹⁹ Permatadani and Irawan, "Kepemilikan Tanah Bagi Warga Negara Asing Ditinjau Dari Hukum Tanah Indonesia."

the framework of Indonesian agrarian law. It analyzes the normative foundations of the Basic Agrarian Law (UUPA), the limitations imposed on eligible subjects of ownership rights, the mechanisms for transferring or downgrading those rights, and their relevance to Indonesia's pluralistic inheritance system. The results indicate that the Indonesian agrarian legal system consistently upholds the principle of nationality as a fundamental basis for land ownership. Although Indonesia's inheritance laws do not restrict the citizenship of heirs, the UUPA explicitly limits ownership rights to Indonesian citizens, thereby requiring foreign heirs to transfer such rights within one year. The available transfer mechanisms—sale and purchase, donation, APHW/APHB, and the conversion of ownership rights into rights of use—provide legal avenues that respect the civil rights of heirs while safeguarding national interests in land governance.

The findings confirm that the current legal framework is normatively adequate; however, its implementation faces several challenges, including limited understanding among foreign heirs, insufficient dissemination of information, and the suboptimal role of Land Deed Officials (PPAT) and the Land Office in providing administrative support. This study contributes conceptually and practically by offering guidance for policymakers, notaries/PPATs, and land administration agencies in strengthening legal certainty in the transfer of rights. A key limitation of this study is the absence of empirical testing using field-based case data. Therefore, future research is recommended to investigate actual implementation practices, administrative constraints, and the socio-economic impacts of the mandatory transfer requirement for foreign heirs, in order to develop a more responsive and operational policy model.

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