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Juridical Study of Inheritance Rights for Children of Foreign Citizens who Become Heirs of the Inheritance of Indonesian Citizenship Heirs in the Form of Land Rights



Endang Lestari¹, I Gusti Ayu Ketut Rachmi Handayani², Rachma Indriyani³

¹Master of Notary Student at the Faculty of Law, Sebelas Maret University, Surakarta.

ABSTRACT: The issue of citizenship is an important issue, especially when it relates to the inheritance rights of people who have changed citizenship to become foreigners. This research aims to examine the legal rules for inheritance rights for children with foreign citizenship who become heirs to the inheritance of Indonesian citizen heirs in the form of land rights, as well as the legal implications of inheritance rights for heirs with foreign citizenship. The legal research method uses doctrinal research methods with statutory regulations and legal writings as legal material. Data analysis uses qualitative. The results of this research are: first, inheritance law in Indonesia in principle regulates that all heirs are entitled to an equal share of inheritance, without distinguishing between the gender or nationality of the heirs, but rather based on blood and marriage relations. So even though the heir is a foreign citizen (WNA), the heir still has the right to receive an inheritance from an heir who is an Indonesian citizen (WNI). However, if the heir's inheritance is in the form of land rights with ownership rights linked to the principle of nationality, then based on Article 21 paragraph (3) UUPA, foreigners who obtain rights to land with ownership rights due to inheritance are required to release these rights to other parties in a period of 1 (one) year, otherwise the right to the land will be forfeited and transferred to the State. Second, the legal implications for inheritance rights for heirs who are foreign citizens if the heir's inheritance is in the form of land rights, that is, if the land rights have the status of Ownership Rights, then the heirs are still entitled to their inheritance rights, but because foreigners cannot have rights property, heirs who are foreign citizens must reduce their rights to land certificates in accordance with the UUPA, namely to use rights, or sell the land so that they get cash from the sale in order to continue receiving their rights as heirs

KEYWORDS: Citizenship, Foreigners, Heirs, Inheritance, Land Rights.

I. INTRODUCTION

A family can be formed because of marriage. Marriage is the most important thing in human reality. From marriage, the household can be built and enforced in accordance with religious norms and community life patterns. In this household, a legal relationship between husband and wife will arise, having children will create a legal relationship between parents and children, and having assets will create a legal relationship between husband and wife and those assets. Globalization has now entered all elements in the lives of Indonesian people, so that elements of connectivity between countries have become more open between one country and another, as well as the socio-economic life of its citizens. With the development of globalization and the ease of establishing relations with other countries, Indonesian citizens (WNI) sometimes choose to work abroad, quite a few of whom, for various reasons, decide to change citizenship to become foreign citizens (WNA). Transferring a person's citizenship raises several problems, one of which is related to inheritance.

The inheritance process is closely related to inheritance law. Inheritance law is part of Property Law (vermogensrecht) which is very closely related to Family Law. Inheritance law is a set of regulations regarding the transfer of wealth from someone who has died to one or several other people (Trovani, 2021). This regulation regulates the transfer of wealth from the heir and what legal impacts this transfer may have on the heirs, whether in relationships between heirs or with third parties. Marriage, death and inheritance are legal events that every human being must experience (Fauzi, 2017). In Indonesia, inheritance is still pluralistic, so there are three systems of inheritance law whose existence is recognized and developing in Indonesia, namely Western Civil Inheritance Law, Customary Law (not single, but varies according to the form of society and the community's kinship system), and Inheritance Law. Islam (Palupi, Widiati, & Arhanaya, 2020).

Abdulkadir Muhammad defines inheritance law as all legal regulations that regulate the transfer of inheritance assets from the heir due to death to the heirs or appointed people. From this formulation it can be seen that the elements contained in the definition

^{2,3}Lecturer of the Faculty of Law, Sebelas Maret University, Surakarta.

of inheritance law consist of the subject of inheritance law, the event of inheritance law, the relationship of inheritance law, and the object of inheritance law (Muhammad, 2007). An heir is a person who leaves the world by leaving behind wealth. Meanwhile, heirs are those who replace the heir's position in the field of property law, due to the death of the testator. Meanwhile, inheritance is wealth in the form of a complex of assets and liabilities of the heir which is transferred to the heirs (Prawirohamidjojo, 2000).

In the inheritance law that applies in Indonesia, both civil inheritance law, Islamic inheritance law and customary inheritance law, places the children of the heir as the main group of heirs, in the sense that other relatives do not become heirs if at the time of death the heir has children (Ferbriasari & Afdol, 2018). If we examine inheritance law, it is the regulations that regulate the transfer of assets of someone who dies to their heirs. This limitation establishes a principle in inheritance law, that what is transferred in inheritance is the heir's assets to the heirs. Specifically regarding inheritance rights as a result of a marriage, they consist of (Kolkman, 2012):

- 1. Legitimate children (children born from a legal marriage).
- 2. Children out of wedlock who can be divided into:
 - a. An illegitimate child can be recognized as legitimate if the child is born to a man and a woman who are not married or who are not related by blood.
 - b. An illegitimate child who cannot be recognized as legitimate.

The right to inherit children outside of marriage is a right that will be obtained by children born outside of a valid marriage. Likewise, the inheritance rights of children resulting from a legal marriage, who have changed nationality, either because the child chose a nationality because they were 17 (seventeen) years old, or for other reasons such as having moved for work abroad. so long that the child has changed nationality.

One of the regulations regarding inheritance law in Indonesia is regulated in the Civil Code (hereinafter referred to as the Civil Code) in Article 852 which regulates that children or descendants, who are born to their parents, have the right to inherit property inherited from their parents. them, from their grandparents, or from families of the same blood as those who are next in a straight line upwards, without distinguishing between gender or who was born first. Regarding who is the heir, it is stated in Article 852 BW: "According to the law, those who have the right to be heirs are blood relatives, whether legal according to law or outside marriage, and the husband or wife who has lived the longest, according to the following regulations." For followers of the Islamic religion, it is also regulated regarding who can be an heir in Article 171 letter c KHI which states: "An heir is a person who at the time of death has a blood or marital relationship with the testator, is a Muslim and is not prevented by law from be the heir." Inheritance begins to open up and the inheritance can be divided by the heirs basically when the heir dies. These inherited assets can be assets in the form of tangible or intangible objects, movable or immovable objects, consumable or non-consumable objects and objects that already exist or objects that will exist (Muhammad & Setyadji, 2023).

Based on the description above, this means that in the legal system in Indonesia, inheritance occurs due to blood relations and marriage relations. This can be interpreted as that inheritance law in Indonesia generally does not recognize the distinction between heirs, whether Indonesian citizens or foreign citizens, as heirs (Sebastian & Adjie, 2018). But in reality, transferring ownership or rights to land acquired through inheritance is frequently a difficult issue for the community. Naturally, if it has to do with land inheritance passed down through the generations. There are restrictions in place, even though the law states that every person has the same rights. In this instance, citizenship is the limiting factor; according to Article 21 paragraph (1) of Law Number 5 of 1960 Governing Basic Agrarian Principles, only citizens of Indonesia are eligible to possess property rights (hereinafter referred to as UUPA) (Meiliala, 2013). The law on land is a fixed object that does not change, if the land is held by someone who is generally subject to other laws. This is also the same thing that is adhered to in Indonesian national law, the Civil Code, which is related to property law, known as the principle (*droit de suite*), namely that it always follows the object (*droit de suite*), that property rights follow the object, in whoever's hands the object is.

So in the inheritance law system in Indonesia, in general, there is no distinction between heirs based on nationality, but if the inheritance is in the form of land rights, regarding the transfer of land rights from the heir to his heirs who have different nationalities, there are restrictions regarding the transfer of land rights. This land limits the ability to have rights, in this case namely citizenship. Based on this, according to the author, there is a need for a more in-depth study of the legal rules for inheritance rights for children with foreign citizenship who become heirs to the inheritance of Indonesian citizen heirs in the form of land rights, as well as to examine the legal implications for inheritance rights for heirs with foreign citizenship. Therefore, the author is interested in conducting research with the title "Judicial Study of Inheritance Rights for Children of Foreign Citizens Who Become Heirs of the Inherited Assets of Indonesian Citizen Heirs in the Form of Land Rights".

II. RESEARCH METHOD

In this research the author uses a normative juridical legal approach. Normative legal research is an activity that will examine internal aspects (to resolve existing problems) of positive law." This is done as a consequence of the view that law is an autonomous institution that does not have any relationship with other social institutions. Therefore, law as a system has the ability to live, grow

and develop within its own system. So, if research is recognized as a (scientific) way to solve existing problems, then what is seen as a problem in research with this approach is only limited to problems that exist within the legal system itself. Therefore, the problem must be sought within (the internal aspect of) positive law itself (Benuf & Azhar, 2020). The approaches used are the statutory approach and the conceptual approach. The type of data used is secondary data which includes primary, secondary and tertiary legal materials. The data collection method uses library research. Data analysis is an effort or method to process data into information so that the characteristics of the data can be understood and are useful for solving problems, especially problems related to research. This research uses a qualitative analysis method, which is carried out by tracing statutory regulations and library materials which are then written descriptively.

III. RESEARCH RESULT

Legal Rules for Inheritance Rights for Children of Foreign Citizens Who Become Heirs of the Inheritance of Indonesian Citizenship Heirs in the Form of Land Rights

The right to transfer citizenship is regulated by the 1945 Constitution, people who decide to move from one country to another are given the right by the state to do so, and this is no longer rare in the era of globalization, as is the case with Indonesian citizens for educational reasons, work, marriage, or other reasons for choosing to change citizenship or become a foreigner (Charity, 2016). Land within the territory of the Republic of Indonesia is one of the main natural resources, apart from having deep inner value for the Indonesian people, land also has a very strategic function in meeting the increasingly diverse and increasing needs of the country and its people, both at the national level and in relation to the world. International. Because the use of land is so important for human life and life, state intervention through its officials in the land law order is absolute (Harsono B, 2003).

Talking about the status of heirs of Indonesian citizens who have changed to foreign citizens according to positive law in Indonesia, this cannot be separated from the enactment of inheritance law in Indonesia. As everyone knows, inheritance law is the smallest area of family law and one component of civil law overall. Given that every human being will inevitably experience the legal events of marriage, death, and inheritance, inheritance law and human life span are closely intertwined. One of the legal ramifications that follows the occurrence of this legal event for an individual is the question of how to administer and carry on an individual's rights and obligations after death. Inheritance law governs how rights and liabilities are settled after a person passes away. In essence, the laws that the testator established apply to inheritance law. The inheritance law system adopted in Indonesia includes: Islamic Inheritance Law, Customary Inheritance Law, and Inheritance Law according to the Civil Code.

In a marriage, a child plays an important role in household life, because the initial goal at the time of marriage is to build a happy household, to unite two large families, and to continue the offspring. Basically, the existence of children cannot be separated from and is closely related to marriage law, family law and inheritance law. In the Marriage Law, the position of children is regulated in Chapter 9 in Articles 42 to Article 44 which, among other things, determines:

- a) legitimate child is a child born in or as a result of a valid marriage (Article 42).
- b) Children born outside of marriage only have a civil relationship with their mother and her mother's family (Article 43 paragraph (1)).
- c) A husband can deny the legitimacy of a child born to his wife, if he can prove that his wife committed adultery and the child was the result of that adultery. (Article 44 paragraph (1)).
- d) The court makes a decision regarding whether the child is legitimate or not at the request of the interested party. (Article 44 paragraph (2))

Starting from this arrangement, if there is a legitimate child who has changed nationality then what are the arrangements regarding his inheritance rights. The issue of the position of children or the status of children who change citizenship related to inheritance can indeed cause problems, especially if the inheritance of the heir is in the form of land rights, considering that the UUPA contains the principle of Nationality which regulates that only Indonesian citizens can have a full relationship with land. Therefore, the inheritance of land rights is the subject of this study. It is known as land inheritance in practice. Legally speaking, a person inherits the right to land, not the actual land, when they inherit land. It is true that inheriting land rights entitles the heirs to utilize and govern the relevant land. In line with Article 26 of the UUPA, acquiring ownership rights to land may also result via inheritance from the owner to the heirs. According to law provisions or the bequester's will, inheritance may take place (Nawawi & Madya, 2012). What is meant by inheritance of rights is the transfer of rights to land from the rights holder due to death. Upon death, the holder of the land rights passes to his heirs. The inheritance of inheritance from land rights holders to heirs is not due to a legal act, but is transferred due to a legal event (Edithafitri, 2017).

Civil Code Article 852 determines that the first people who according to law are entitled to receive an inheritance are children and the oldest living husband or wife. The portions they receive are the same as each other. There is no difference between men and women, and there is also no difference between those born first and those born next. This opinion is reinforced by the opinion of Misael and partners, that in terms of inheritance the shares received by them are the same as each other, and there is no difference between men and women, and there is no difference between those born first and those born next. Based on this arrangement, in

principle, all heirs are entitled to an equal share of the inheritance, without distinguishing between the gender or nationality of the heirs. So even though the heir is a foreign citizen (WNA), the heir still has the right to receive an inheritance from an heir who is an Indonesian citizen (WNI).

Citizenship status is important for every individual and it is the individual's right to choose their citizenship status. In Indonesia, if the mother is an Indonesian citizen, the child will follow the mother's citizenship and law, namely an Indonesian citizen. If the mother has a foreign nationality, the child will be the citizen of her mother's foreign nationality. For children born from a mixed marriage between an Indonesian citizen woman and a foreign citizen man, or children born from the marriage of a foreign citizen woman with an Indonesian citizen man, the child will have dual citizenship, and after the child is 18 (eighteen)) years old or already married then he must make his choice. The statement to choose must be submitted no later than 3 (three) years or after he marries (Saleh, 2005).

There are several types of land rights that are directly given by the state to people or legal entities who need land. The lands referred to are Ownership Rights, Cultivation Rights, Building Use Rights and Use Rights. The problem is what if heirs with foreigner status receive an inheritance in the form of a house with ownership status. If part of the inheritance contains land or buildings, the ownership rights (property rights) to the inherited land/buildings are extinguished. This is as intended in Article 21 paragraph (3) of the UUPA which states: "Foreigners who after the enactment of this Law obtain property rights due to inheritance without a will or mixing of assets due to marriage, as well as Indonesian citizens who have ownership rights and after its enactment This law means losing citizenship is obliged to relinquish that right within 1 (one) year after obtaining that right or losing that citizenship. If after this period of time the ownership rights are released, then these rights are extinguished by law and the land falls to the state, provided that the rights of other parties encumbering them continue." From this article we can conclude that what is erased is the ownership right, not the inheritance right, so that the child who is a foreign citizen can still enjoy his rights as an heir. In this case, the heir who is a foreign citizen receives compensation in the form of cash or the proceeds from the sale of and the building (Supramono, 2012). Even though basically only Indonesians can own land, under special circumstances for a certain period of time as formulated in UUPA Article 21 paragraph (3), it is still possible for foreigners and Indonesian citizens with dual citizenship to own land, whether by inheritance or not. inheritance, but within a period of 1 (one) year it must be transferred to another party, otherwise the rights to the land will be extinguished and fall to the state.

A foreigner who is legally the heir of the heir only needs to prove that he is in the heir's lineage or is related by blood, so that if he obtains property in the form of land that comes from inheritance, he still legally obtains it by complying with the applicable regulations. To be able to control inherited assets in accordance with the portion that has been determined for them, for someone who has changed citizenship to become a foreigner, it is better to carry out a transfer of inherited objects by transferring them to other heirs, this can also be done by buying and selling, gifting, exchanging, or if necessary, it can also be done by auction and in this case the heirs can receive the inheritance portion that is their right. These methods must be implemented immediately within a period of one year, to avoid the heirs' rights to proprietary land falling to the state. However, as stated in PP 18/2021, the state continues to give priority to former land holders who can apply for Land Use Rights to be able to manage and utilize the land.

Legal Implications for Inheritance Rights for Heirs of Foreign Citizens

Citizens according to citizenship law are citizens of a country as determined by law. Those who can be declared as Indonesian citizens are native Indonesians and foreigners who are legally registered as citizens. Foreigners can be defined as people who are not registered as Indonesian citizens and currently reside in Indonesia. In relation to inheritance, in the event of a difference in nationality between the heir and the heir, this does not cause death or loss or prevent someone from obtaining the right to inherit someone as the heir of the heir.

The UUPA regulates land rights that can be owned by foreigners. Land rights in question are use rights with certain agreements. The term of ownership of the right of use for foreign citizens is a maximum of 25 (twenty five) years provided that the foreign citizen is still domiciled in Indonesia. So, if an inheritance is in the form of freehold land, you can obtain the rights not only through monetary compensation but also through reducing the rights to use rights. However, in practice this method is rarely used (Suparman, 2012). Judging from national law, the granting of inheritance in the form of land with ownership rights to heirs of foreign citizenship is contrary to national law, namely UUPA Article 21 paragraph (3) which states that the granting of inheritance in the form of land is made to heirs of Indonesian citizenship. The consequences of granting an inheritance in the form of land with ownership rights to heirs who are foreign citizens are null and void by law. Null and void is contained in Article 1335 of the Civil Code, namely that an agreement without cause, or made based on a false or prohibited cause, has no force. The meaning of the word has no power is also called null and void. So the gift of inherited assets in the form of land to foreign heirs is deemed to have never existed because it was done based on prohibited reasons which violate or conflict with Article 21 paragraph (3) of the UUPA. Therefore, when giving an inheritance in the form of land to heirs who are foreign nationals, they must relinquish that right within one year after obtaining the right. If after this period of time the ownership rights have not been released, then these rights are extinguished by law and the land falls to the State, provided that the rights of other parties encumbering them continue.

So, as long as someone has foreign citizenship, he cannot have ownership rights to land, but he can only own land with use rights. This is in accordance with Article 42 letter b of the UUPA which states that those who can have usage rights are foreigners domiciled in Indonesia. This is also in line with the provisions of Article 837 of the Civil Code that foreign heirs cannot obtain ownership rights to objects that are objects of inheritance. However, those with foreign citizen status can still inherit. They still have the right to inherit, but not to own it. He only has the right to take the same value or price for the items that are part of his inheritance.

There are several legal measures taken by heirs who are foreign citizens regarding ownership rights to land they own due to inheritance, namely:

- a) Heirs who have changed citizenship and have the right to receive an inheritance from an heir who is an Indonesian citizen can request a re-application regarding their desire to remain an Indonesian citizen in accordance with the provisions of the Indonesian Citizenship Law and PP concerning Procedures for Gaining, Losing, Canceling and Regaining Citizenship of the Republic of Indonesia so that heirs who have become foreign citizens are entitled to regain the rights as Indonesian citizens.
- b) Heirs who are still registered as foreign citizens but reside in Indonesia and do not manage or sell it so that the 1 (one) year time limit of the UUPA provisions has passed, then the land falls to the state but the foreigner can use the right to use it for the sake of build buildings according to the formulation in UUPA.
- c) The transfer of property rights due to inheritance by heirs who are foreign citizens can be carried out through the process of buying and selling or granting to Indonesian citizens within 1 (one) year, so that the heirs who change citizenship no longer own property in Indonesia and only get money from the sale.

Heirs who have different nationalities and are entitled to receive inheritance from heirs who are Indonesian citizens can reapply their desire to remain Indonesian citizens. The statement of wanting to remain an Indonesian citizen is regulated in Articles 55-58 of the PP concerning Procedures for Obtaining, Losing, Cancelling and Regaining Citizenship of the Republic of Indonesia. Women or men who are ex-Indonesian citizens who become foreign citizens who wish to firmly become Indonesian citizens can submit a statement letter after three years from the date of marriage, this is regulated in article 55 paragraph 1 PP No. 2 of 2007 in conjunction with Article 26 paragraph 3 of Law no. 12 of 2006 concerning Indonesian Citizenship. So the UUPA states that foreign citizens who obtain property rights as a result of inheritance must relinquish those rights within a time limit of 1 (one) year. If it exceeds the time period and is still not released then these rights must be abolished because the law and the land falls to the state, however In relation to this, the Citizenship Law states that regarding citizenship status, foreign citizens who are ex-Indonesian citizens focus on Indonesian citizens who have become foreign citizens due to mixed marriages. They can submit a statement about their desire to remain Indonesian citizens (Supriyana, Budiartha, & Sukadana, 2020).

Foreigners residing in Indonesia can use usage rights to build buildings. In granting the right of use by the owner of the right for a certain period of time to foreigners or Indonesian citizens, it is prohibited to apply conditions that could bring down one of the parties, where the giver of the right of use is the owner of the land and the recipient of the right of use is obliged to comply with the rights and obligations that have been agreed in agreement. The transfer of ownership rights to land for ex-Indonesian foreigners who receive inheritance rights can be done through sale and purchase or gift to Indonesian citizens, and if within 1 (one) year the land is not sold, the land becomes the property of the state. This is because based on the UUPA, a foreign citizen cannot own land with freehold status in Indonesia. By selling the rights to the land that should have been inherited, the proceeds from the sale in the form of money will then be given to the heirs who have changed citizenship to become foreign citizens. Transfer of ownership rights by heirs who are foreign citizens through sale and purchase or gift to Indonesian citizens within a year through an authorized official, namely PPAT, which is then ratified through the National Land Agency in accordance with the rules in Government Regulation Number 24 of 1997 concerning Land Registration.

So even though the UUPA prohibits foreigners from having ownership rights to land in Indonesia, this does not result in their rights to the inheritance being extinguished or lost. Several ways can be used for foreigners to continue to receive inheritance, namely by the heirs reducing their rights to land certificates in accordance with the UUPA, for example to use rights, or selling the land so that they get cash from the sale in order to continue receiving their rights as heirs. If the heir wants to reduce the status of the land certificate to use rights, then he can submit an application to the National Land Agency (BPN). For inheritances received by foreigners, they can also give them to other people by gift, and another way, which often happens and is very easy to do, is by selling the inheritance in the form of a plot of land, because there are no exceptions to the provisions of UUPA Article 21 paragraph (3), foreigners prohibited from owning property rights. However, if a foreigner still wants to use the land, what he can do is transfer it to a use right, so that he can still manage and utilize the land, of course in accordance with the law that applies to use rights.

In accordance with the Court's Decision in the Case Position in this Research, that a foreigner or any person who makes a change of citizenship, namely from being an Indonesian citizen to being a foreigner, does not eliminate a person's inheritance rights, including inheritance rights to land ownership rights. Even though the heir is someone with foreign citizenship, he still has the right to occupy (including the inherent rights to use, manage, and enjoy economically), the foreigner status attached to the heir does not necessarily make the foreigner lose his rights as heir of heir, because there are no rules and things that prohibit a foreigner from occupying and receiving economic benefits from a house or building object in the positive law in force in the Republic of Indonesia.

Moreover, if the right arises or is granted on the basis that a written agreement or agreement has been made which has been approved by the heirs. The transfer of rights from an heir who has died to an inheritance recipient, where the inheritance recipient has the status of a foreign national, must be subject to the provisions regarding restrictions regarding the transfer of land rights in accordance with applicable law (Sibarani, Franciska, & Marniati, 2024).

IV. CONCLUSION

In civil inheritance law, customary inheritance law, and Islamic inheritance law, it is stipulated that in principle all heirs are entitled to inheritance for equal shares, without distinguishing between the gender or nationality of the heirs, but based on blood and marriage relations. So even though the heir is a foreign citizen (WNA), the heir still has the right to receive an inheritance from an heir who is an Indonesian citizen (WNI). However, if the heir's inheritance is in the form of land rights with ownership rights, bearing in mind that the UUPA contains the principle of nationality which regulates that only Indonesian citizens can have full connection with the land, then based on Article 21 paragraph (3) of the UUPA, foreigners who obtain land rights with ownership rights due to inheritance are required to release these rights to another party within a period of 1 (one) year, otherwise the rights to the land will be forfeited and transferred to the State. This means that legal regulations in Indonesia regulate that foreign heirs still have the right to the heir's inheritance, but if it is in the form of land rights with ownership rights, they must be transferred to another party within a period of 1 (one) year.

The legal implications for inheritance rights for heirs who are foreign citizens if the heir's inheritance is in the form of land rights, that is, if the land rights have the status of Ownership Rights, then the heirs are still entitled to their inheritance rights, but because foreigners cannot have property rights, heirs who are foreign nationals must reduce their rights to land certificates in accordance with the UUPA, namely to use rights, or sell the land so that they get cash from the sale in order to continue receiving their rights as heirs. So the status of a foreigner attached to an heir does not necessarily make a foreigner lose his rights as an heir to the heir, because there are no rules and things that prohibit a foreigner from occupying and receiving economic benefits from a house or building object in positive law. which applies in the Republic of Indonesia.

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