



## APPLICATION OF ARTICLE 42 PARAGRAPH (4) PP NO. 24 OF 1997 CONCERNING REGISTRATION OF TRANSFER OF RIGHTS DUE TO INHERITANCE IN THE EVENT OF AN INHERITANCE DISTRIBUTION IN MALANG RAYA

Intan Tresna Sari Rosita<sup>1</sup>, Imam Kuswahyono<sup>2</sup>, Hariyanto Susilo<sup>3</sup>

<sup>1,2,3</sup>Master of Notary Program, Faculty of Law Universitas Brawijaya

Corresponding E-mail: [intant1203@gmail.com](mailto:intant1203@gmail.com)

### Abstract

The problem of transitional registration is one example of a land case that often occurs. Registration of transfer of rights due to inheritance is currently not understood equally by the government, especially in the implementation of registration of transfer of rights due to direct inheritance with the deed of distribution of inheritance. For this reason, this paper will try to conduct a legal study regarding effectiveness Article 42 paragraph (4) Government Regulation Number 24 of 1997 concerning Land Registration, as the legal basis for carrying out transitional registration at Land Offices throughout Malang Raya. This paper uses the socio-legal method with an empirical and normative approach. The results showed that the registration of the transfer of rights due to direct inheritance with the deed of distribution of inheritance based on Article 42 paragraph (4) of Government Regulation Number 24 of 1997 concerning Land Registration did not work effectively at the Land Office in Malang Raya. There are several reasons, first, administrative habits that have been carried out in this way first transfer of inheritance to all heirs based on a Statement of Heirs, then transfer to one of the heirs based on APHB. Second, the record problem. Third, the problem of local taxes that will be reduced. The ineffectiveness of this article can harm interested parties because it can be detrimental in terms of time and costs when registering the transfer of rights due to inheritance.

**Keywords:** *Registration of transfer of rights, Inheritance, Inheritance Distribution*

### 1. INTRODUCTION

For the sake of the implementation of effective land registration in Indonesia, implementing regulations from the UUPA are very much needed. The existence of these implementing regulations will be useful for proof and information needed for land ownership by holders of land rights. In addition, it is useful for the government for the implementation of national land policies. For this reason, as a legal basis for implementing land registration throughout Indonesia, the government established Government Regulation Number 10 of 1961 and refined it with Government Regulation Number 24 of 1997 concerning Land Registration (hereinafter referred to as PP Number 24 of 1997), and Regulation of the Minister of Agrarian Affairs/Head of Agency National Land Affairs Number 3 of 1997 concerning implementing regulations for PP Number 24 of 1997 (hereinafter referred to as Permen-Agraria/Ka.BPN Number 3 of 1997) as amended several times, most recently by Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 16 of 2021 concerning the Third Amendment to the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 3 of 1997 concerning Implementation Provisions Government Regulation Number 24 of 1997 concerning Land Registration (hereinafter referred to as Permen ATR/Ka.BPN Number 16 of 2021).

Transfer of ownership rights to land can occur due to legal actions and legal events. Transfer of ownership rights to land due to legal actions can occur if the holder of ownership rights to land deliberately transfers the rights they hold to another party. Whereas the transfer of ownership rights

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to land due to legal events, occurs when the holder of ownership rights to land dies, then automatically or without the existence of an intentional legal act on the part of the right holder, the right of ownership is transferred to the heirs of the right holder. The obligation of the holder of land rights if there is a change in land registration data (juridical data or physical data) is to register the land at the Land Office. The transfer of rights due to inheritance is regulated in Article 42 PP Number 24 of 1997. In this article, there are 2 mechanisms for registering the transfer of rights due to inheritance, the first is the mechanism for registering the transfer of rights where there is no distribution of inheritance regulated in Article 42 paragraph (1) PP Number 24 1997 stated:

"For the registration of transfer of rights due to inheritance regarding land parcels of rights that have been registered and ownership rights to apartment units as required according to the provisions referred to in Article 36, it must be submitted by those who receive land rights or ownership rights to the apartment units concerned as inheritance to the land office, certificate of title in question, death certificate of the person whose name is recorded as the holder of the right and proof of being the heir. Then the second which is also the article which is the problem in this study is one of the mechanisms for registering the transfer of rights due to inheritance in the event that there has been a division of inheritance as stated in Article 42 paragraph (4) PP Number 24 of 1997: "If the beneficiary of the inheritance is more than one person and when the transfer of rights is registered it is accompanied by a deed of distribution of inheritance which contains information that the right to land or the right to ownership of a certain apartment unit belongs to a certain recipient of the inheritance, the registration of the transfer of land rights or ownership rights to the apartment unit is carried out to the recipient of the inheritance in question based on the certificate of proof of inheritance and the deed of distribution of inheritance.

The norms of Article 42 paragraph (4) of Government Regulation Number 24 of 1997 are often accommodated in several regulations. The first time it was in Article 42 paragraph (4) of Government Regulation Number 24 of 1997, it is further regulated in implementing provisions in Article 111 paragraph (1) 5) PMNA/Ka.BPN 3 of 1997. Then it was updated in Article 111 paragraph (5) of the Ministerial Regulation ATR/Ka.BPN Number 16 of 2021. To find out more in detail the differences can be seen in the following table: The problem with the implementation of Article 42 paragraph (4) of PP Number 24 of 1997, if allowed to continue by the Land Office officials, will cause more and more applications to be harmed. This condition shows at a glance that Article 42 paragraph (4) PP Number 24 of 1997 has no validity because it does not apply to the practice of transferring rights due to inheritance. Furthermore, this condition does not contradict the simple and affordable principle as stated in Article 2 PP Number 24 of 1997.

On April 13, 2023 the Ministry of ATR/BPN issued Circular Number B/HR.02/1012/IV/2023 concerning Instructions for Registration of Transfer of Rights Due to Inheritance, Wills Grants and Distribution of Joint Rights. In this regulation, it is stated that the background to the formation is related to the existence of non-uniform interpretation regarding the provisions on the Transfer of Rights Due to Inheritance, Testamentary Grants and Distribution of Joint Rights including regarding taxation. The emergence of this rule is an indication that until now Article 42 paragraph (4) PP Number 24 of 1997, whose norms are also the latest contained in Article 111 paragraph (5) of the ATR/Ka.BPN Regulation No. 16 of 2021, is indeed problematic in terms of implementation. This regulation proves that it is true that so far Article 42 paragraph (4) PP Number 24 of 1997 has not been effective. This regulation is the second regulation issued by



the Ministry of ATR/BPN. Long before that, the Ministry of Agrarian Affairs/BPN had issued the Letter of the Minister of Agrarian Affairs/Head of the National Land Agency Number 600-1561 dated 21 April 1999 concerning Separation and Distribution of Inheritance Assets Not Requiring SSP-PPh and SSB-BPHTB addressed to heads of land offices throughout Indonesia. Based on the description of the problems described above, it is necessary to conduct research on "Effectiveness of Article 42 paragraph (4) Government Regulation Number 24 of 1997 concerning Registration of Transfer of Rights Due to Inheritance in the Event of an Inheritance Distribution (Study in Malang Raya)". This research is important because apart from demonstrating problems in the application of law on the transfer of land rights due to inheritance, this research will also contribute to improving land administration in the future.

## 2. RESEARCH METHODS

The type of research used is socio-legal research. This research was used because it started with legal problems in the field (law in action) and the focus of the study was to measure and analyze the effectiveness of the application of Article 42 paragraph (4) Government Regulation Number 24 of 1997 concerning Registration of Transfer of Rights Due to Inheritance in the Event of an Inheritance Distribution. Application Article 42 paragraph (4) PP Number 24 of 1997 later it will be observed using several ways and approaches typical of empirical research. It's just that the empirical research referred to in this case is not empirical as is the case in other social sciences, it will remain limited and limited to the framework of legal science. In addition, studies regarding the application of this article are limited to the implementation of registration of transfer of land rights in the area of land offices throughout Malang Raya.

## 3. RESULTS AND DISCUSSION

### 3.1 Registration of Transfer of Rights Due to Inheritance in Indonesia

In the Indonesian context, land registration is a mandate from Article 19 of the UUPA, which in that article clearly states that land registration aims to guarantee legal certainty by the government throughout the territory of the Republic of Indonesia. For this reason, a normative definition can be found in PP 24 of 1997. The implementation of land registration is divided into 2 (two), namely registration for the first time and maintenance of land registration data. Land registration for the first time can be carried out systematically and sporadically which is a land registration activity carried out on land objects that have not been registered. The transfer of rights according to Irene Eka Sihobing is the transfer or transfer of ownership rights to a plot of land from the original owner to the new owner due to certain legal actions. The purpose of the legal act of transferring rights is to legally transfer land rights to someone else.

There are 2 known terms in the transfer of rights, namely 'switched' and 'transferred'. If the phrase "transfer" is used, it refers to the meaning that the transfer of land rights is without any legal action taken by the owner, for example inheritance. Then transferred means that the transfer of land rights occurs through legal actions carried out by the owner, for example buying and selling. The transfer of rights due to inheritance is a legal event that is recognized by law. The transfer of ownership rights to land due to legal events occurs if the holder of the property rights dies, then automatically or without any legal action, the property rights are transferred to the legal heirs. Meanwhile, the transfer of rights due to legal actions occurs when the holder of a property right deliberately transfers his rights to another person.

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Registration of the transfer of rights due to inheritance is an effort to provide legal protection to heirs and to order the administration of land registration. So that land data is always in an up-to-date condition. The limitation or scope for knowing when there is a transfer of rights due to inheritance is when it occurs due to law when the owner of the property right dies. This means that since then the heirs have become the new rights holders. Regarding who has the right to be the heir, this goes back to the rules in Civil Law such as in the Civil Code *orburgerlijk wetbook*. The transfer of rights due to inheritance can occur if there is a letter of evidence, such as a Deed of Inheritance Rights, Letter of Determination of Heirs, or Certificate of Heirs. Besides that, dDocuments proving the existence of land rights to the bequeathing party is necessary because the registration of the transfer of rights can only be carried out after the registration for the first time of the rights in question on behalf of the bequeathing party.

InPP 24 of 1997, if you look closely, you can see the transfer of rights because inheritance has various types, which can be seen specifically in Article 42 PP 24 of 1997 orArticle 111 paragraph (5) Permen ATR/Ka.BPN 16 of 2021, briefly described as follows:

**Table 1** Type of Registration of Transfer of Rights due to Inheritance

No	Type	Registration
1	Common inheritance for one person	If the recipient of the inheritance is from one person, the registration of the transfer of rights is carried out to that person based on a letter of evidence as an heir as referred to in paragraph (1).
2	Designation of inheritance for one particular person	If the recipient of the inheritance is more than one person and at the time the transfer of rights is registered accompanied by a deed of inheritance which contains information that the right to land or the right to ownership of a certain apartment unit goes to a certain recipient of the inheritance, the registration of the transfer of land rights or ownership rights to the unit the apartment is carried out to the recipient of the inheritance in question based on a letter of proof of heirs and the deed of distribution of inheritance.
3	Inheritance for shared sharing	Inheritance in the form of land rights or ownership rights to apartment units which according to the deed of inheritance distribution must be shared between several heirs or at the time of registration there is no deed of distribution of inheritance, the transfer of rights is registered to the heirs who are entitled as their mutual rights based on a letter of evidence as heirs and/or deed of division of inheritance.

**3.2 Testing the Effectiveness of Article 42 paragraph (2) PP 24 of 1997: Between Theory and Practice**

Basically, the answer to the effectiveness of Article 42 paragraph (4) PP 24 of 1997 can already be known after seeing research findings from the Land Office and strengthened by the experience of a Notary/PPAT in the Greater Malang area, that it can be concluded that the a quo article is not effective for several reasons. However, these answers still have low validity because these findings have not been tested/verified with theories or legal norms. For the study of law in



society, what is important is the application of the law sociologically, the essence of which is the effectiveness of the law. The study of legal effectiveness is an activity that demonstrates a general problem formulation strategy, namely a comparison between legal reality and legal ideals. In particular, it can be seen the level between law in action and law in theory, or in other words this activity will show the relationship between law in book and law in action. In this study what is meant by law in book is Article 42 paragraph (4) PP 24 of 1997 while law in action is the implementation of these norms at the Land Office in Malang Raya.

The legal effectiveness test is a scientific assessment regarding the application of a legal activity. The testing tools used in the context of this legal research are legal theories that are considered relevant to answering problems. The relevant legal theory as a test tool in this case is of course the "legal effectiveness theory". As previously mentioned, given the large number of legal experts discussing the theory of legal effectiveness, in this study the theory of legal effectiveness/legal system theory from Lawrence M. Freadman. To assess the effectiveness of a legal activity, Lawrence M. Freadman has provided a theoretical construction in the form of a legal system. That to assess the effectiveness of legal activities can be seen from the sub-systems consisting of legal substance, legal structure and legal culture. According to Freadman, the operation of the law is said to be effective if these elements run coherently and optimally.

Even though it has been explained in theory about the concept of each sub-system, the author's view is that it is still not applicable as a test or analysis tool. For this reason, the author in this case tries to make indicators by elaborating the concepts of the sub-systems that have been described by Freadman. The author has conveyed the indicator of the effectiveness of this law in the explanation of the operational definition of the research method. This indicator will be used to test or assess the effectiveness of Article 42 paragraph (4) PP 24 of 1997 in the areas of Land Offices throughout Malang Raya. Based on the research findings previously described which consisted of findings from the Greater Malang Land Office to the experiences of Notaries/PPATs in the Greater Malang area. If these findings are related to indicators of legal effectiveness, it can be described as follows:

**Table 2** Indicators of Legal Effectiveness

No	Component	Parameter	Effective	
			Yes	No
1	Legal Substance	1. Is there adequate legal regulation?	√	
		2. Is the content or meaning of the rules easy to understand?	√	
		3. Is the rule of law arranged systematically and synchronously?	√	
		4. Does the rule of law form an administrative mechanism?	√	
		5. Does the general public know the contents of the relevant rules?		√
		6. Is there administrative mechanisms that are accessible and can be carried out by every citizen?		√
2	Legal Structure	1. Does law enforcement know the contents of the relevant rules?	√	
		2. Are the rules in question enforced by law enforcement?		√

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		3. Is the application of the law in accordance with relevant rules?	√
		4. Are there any obstacles to the application of the law related to the regulations in question?	√
3	Legal Culture	Are there packnowledgment and opinion that is evenly distributed among the public that the rule of law and legal institutions are indeed effective and effective?	√

First, in terms of legal substance or legal regulations, adequate legal regulations are available, namely in this case Article 42 paragraph (4) PP 24 of 1997. This means that the implementation of the transfer of rights due to inheritance has been fulfilled because the legal norms are already available. Then in terms of the content of the norm or its meaning, the phrase Article 42 paragraph (4) PP 24 of 1997 is formulated specifically and clearly. In addition, the a quo article is also classified as a concrete and technical norm because it is located in the content of the material in the Ministerial Regulation where the candy is classified as an "implementing regulation" (verordnung/delegated legislation).

Furthermore, in terms of systematization and synchronization of norms, Article 42 paragraph (4) PP 24 of 1997 according to the author's opinion is quite structured and placed systematically and precisely. It is said that because the former lawmakers had made a separate section on PP Number 24 of 1997 with a cluster or chapter on "transfer of rights to land or ownership rights to apartment units due to inheritance" to be precise in Article 42 of PP Number 24 of 1997. As explained previously, that in Article 42 PP Number 24 of 1997, there are types of models for registering the transfer of rights due to inheritance, starting from; (i) registration of transfer of rights due to ordinary inheritance (APHB); (ii) registration of transfer of rights due to inheritance based on a court decision; (iii) registration of transfer of rights due to inheritance is based on the appointment of one of the heirs (APHW).

Then related to indicators or questions whether the rule of law in this case Article 42 paragraph (4) PP 24 of 1997 forms an administrative mechanism? Normatively, of course, the answer is "yes". The norm should be formed on the basis of a legal activity, in this case the mechanism for registering the transfer of rights due to inheritance. However, if the question is tested outside the framework of the sub-system of legal substance, then in the context of this legal issue the answer is "no". This is because operationally in the Land Office of Malang City, the administrative mechanism for registering the transfer of rights due to inheritance does not work effectively. Thus, the author's reasoning in this case states that a legal mechanism has been formed in terms of norms or legal substance.

The next indicator is about whether the general public knows contents of the rules of Article 42 paragraph (4) PP 24 of 1997? The general public referred to in this case is the subject of the norms of the organizer so that it is possible for 2 (two) parties, namely the Notary/PPAT or the public who registers the transfer of rights independently. The author in this case decides to choose a Notary/PPAT because they are the ones who have the most potential to know the norms of the a quo article because of their experience and duties. In relation to knowing whether or not the rules of Article 42 paragraph (4) PP 24 of 1997, Notaries/PPATs in the Greater Malang area, it turns out that many do not know about it. The first reason is because "never received socialization" regarding the a quo rules. This fact can be seen from the answers submitted by several Notaries/PPATs, such



as Nicolas Budhi who explained: "There is no socialization yet. Because it is still ambiguous whether the information given to only one of the heirs is contained in the deed of Inheritance Rights or in a notarial deed."

This was even conveyed by several other Notaries/PPATs such as Henky Wibawa, Khoirun Nisa, SH, M.Kn, Notary EN (initials), Notary E (initials). Actually ignorance of the Notary/PPAT is not only caused by the lack of socialization carried out by the Land Office, but also related to the second reason, namely following the rules and habits of the Land Office in implementing procedures and conditions for registering the transfer of rights due to inheritance. This has been proven from the many answers from the Notary/PPAT confirming his experience that the Land Office in Malang Raya does not implement registration based on the model of Article 42 paragraph (4) PP 24 of 1997. This means that this effectiveness is not fulfilled because these rules are not known even to the Notary class/ PPAT though.

Regarding the problem of ignorance of this rule, some parties may associate it with the argument of legal fiction theory that when PP 24 of 1997 was promulgated, everyone was deemed to know (presumption iures de iure) and was binding and did not release him from lawsuits (ignorantia iuris non excusat). In the context of the problem in this study, the problem is not only related to the knowledge of the upper class PP 24 of 1997, but what is more important is related to the problem of procedural habits created by the Land Office in implementing and understanding Article 42 paragraph (4) PP 24 of 1997. As stated in the previous facts on the ground, not a few Land Office employees who know the a quo article, but on the grounds of habit and the loss of administrative financial burden, it is not implemented. In addition, basically talking about legal fiction theory is irrelevant when it comes to legal effectiveness, because legal fiction does not reach elements of community participation.

Thus, because Article 42 paragraph (4) PP 24 of 1997 is not understood and implemented, there is no mechanism *mutatis mutandis* administration that is accessible and can be carried out by every member of the community. Normatively, the administrative mechanism in terms of registration of transfer of rights due to inheritance is based on Article 42 paragraph (4) PP 24 of 1997 basically exists and is mandated. It's just that because it is hindered by existing perceptions and habits, the mechanism does not work as it should and is mandated in regulations. Based on the assessment test in terms of legal substance, the legal substance in this case refers to Article 42 paragraph (2) PP 24 of 1997, it can be concluded that it is not working effectively. This is because there are indicators that are not fulfilled, especially regarding "public knowledge" and "administrative mechanisms that cannot be reached and implemented" in the registration of transfer of land rights due to inheritance based on the a quo article.

Second, in terms of legal structure. In this aspect, elaboration will be carried out by examining the applications and perceptions of legal structures or law enforcers, who in this context are officials at the Land Offices throughout Malang Raya. Analysis of this legal structure is carried out in relation to the performance of the institution and its components in carrying out the task of enforcing the rules Article 42 paragraph (4) PP 24 of 1997, including also in it the pattern of law implemented and enforced in accordance with the rule of law (substance of law). The first indicator is related to the knowledge of officials Land Offices throughout Malang are concerned with the existence of a registration mechanism for the transfer of rights due to inheritance based on the mechanism of Article 42 paragraph (4) PP 24 of 1997. If you look at the results of the interviews, almost all Land Offices throughout Malang are aware of this rule, only the Land Office

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of Malang City. answer doubtfully whether you know for sure. The rest, such as the Land Office of Malang Regency and Batu Batu City, expressly state that they know the rules.

After concluding that the Land Offices of Malang Raya know the rules of Article 42 paragraph (4) PP 24 of 1997, then the next question or indicator is whether after knowing that the officials at Land Offices in Malang Raya apply these rules? Based on the results of the interviews, it is known that all Land Offices throughout Malang admit that they have never implemented this rule. One of the Malang Regency Land Office agencies in the interview said that he had received an application with the model or mechanism of this article, but was rejected because he had never implemented it so far. Because the a quo article has never been implemented, the next indicator is whether the application of the law is in accordancethe rules in question are automatically answered with zero conclusions.

To find out what underlies why these rules are not implemented. The next indicator can answer it because it will describe aboutobstacles to the application of laws related to rulesconcerned. Based on the results of interviews at Land Offices throughout Malang, there are several knowledge and experience constraints related to the application of the law related to the rules of Article 42 paragraph (4) PP 24 of 1997 which can be summarized, including:

- a) There has never been any socialization or circular letter from the Ministry of ATR/BPN regarding the implementation of the registration mechanismmodel of Article 42 paragraph (4) PP 24 of 1997.
- b) Administration habitsregistration of the transfer of rights due to inheritance is carried out by way of doingfirst transfer of inheritance to all heirs based on a Statement of Heirs, then transfer to one of the heirs based on APHB. Not familiar with the transfer registration mechanism based onArticle 42 paragraph (4) PP 24 of 1997 which is only based on an inheritance certificate or Deed of Inheritance Distribution (APHW).
- c) When using the registration mechanismmodel Article 42 paragraph (4) PP 24 of 1997 the record becomes incomplete. So that if a dispute occurs, it will be troublesome for the Land Office employees to look up the history of the records.
- d) One of the regional tax burdens will be reduced/disappeared if implementing transitional registration with the mechanismArticle 42 paragraph (4) PP 24 of 1997.

Third, is the aspect of Legal Culture. When testing the legal effectiveness of applying Article 42 paragraph (4) PP 24 of 1997, especially in the aspect of legal culture, according to Freadman, there are 2 (two) components that can be tested.The first is the internal legal culture which is the legal culture of law enforcement officials within the legal structure. Second, the external legal culture, which is the legal culture of the wider community. Related to the internal legal culture, in this case, is the collective knowledge of Land Office officials regardingArticle 42 paragraph (4) PP 24 of 1997. So that regarding the internal legal culture this has been answered in the description and analysis of the previous aspects of the legal structure. Thus, the description of this legal aspect will be more focused onexternal legal culture which is the legal culture of the wider community.

To find out from the perspective of the legal culture of the community, indicators aboutp.sacknowledgment and assumption that is evenly distributed among the public that rulesArticle 42 paragraph (4) PP 24 of 1997it is indeed effective. This community's legal culture does not target the wider community or the general public because in this study the general public





is not a respondent. In addition, in administrative procedures for registering the transfer of rights due to inheritance by the general public, a Notary/PPAT is always accompanied by a Notary/PPAT as the official authorized to issue deeds. Thus, the legal culture of the community in this case is more appropriate for Notaries/PPATs because based on their duties and positions they have the most potential to find out. Based on the data that has been collected, it can be seen that Many notaries/PPATs in the Greater Malang area are not aware of the existence of a transitional registration mechanism with a model Article 42 paragraph (4) PP 24 of 1997 on the grounds that there has never been socialization and the habit of following the existing administration at Land Offices throughout Malang Raya. Thus it can be concluded that there is no acknowledgment and opinion that is evenly distributed among Notaries/PPAT that rule Article 42 paragraph (4) PP 24 of 1997 it is indeed effective. From the point of view of legal culture, this effectiveness is not fulfilled because these rules are not known even to the Notary/PPAT class, let alone the general public, who are mostly lay people about law and legal administration procedures.

The basic assumption of the theory of legal effectiveness is that the law is said to be effective if the sub-systems consisting of legal substance, legal structure and legal culture are all implemented and running well. practically, Article 42 paragraph (4) PP 24 of 1997 does not work well in each sub-system, the indicators for each of these sub-systems are not fulfilled and are not working as they should. Thus, it can be concluded that based on the theory of legal effectiveness Article 42 paragraph (4) PP 24 of 1997 is proven not to work effectively. The ineffective application of Article 42 paragraph (4) PP 24 of 1997 also causes norms to be said to have no sociological validity. Even though juridically these rules are considered to be enforceable because they were invited through the process of forming legal legislation, they do not meet the main requirements for eligibility, namely effective enforcement from a sociological point of view in the field. As a rule of law, juridical validity is indeed the starting point for the effectiveness of a rule, but the end point is determined through sociological validity, meaning that the rule is said to be "effectively enforced" if implemented and can provide benefits to the wider community.

#### 4. CONCLUSION

Registration of the transfer of rights due to direct inheritance with the deed of distribution of inheritance based on Article 42 paragraph (4) PP 24 of 1997 did not work effectively at the Land Office in Malang Raya. What has been done so far is the registration of the transfer of rights because inheritance is done by way of doing it first transfer of inheritance to all heirs based on a Statement of Heirs, then transfer to one of the heirs based on APHB. Even though in terms of legal substance there are regulations, the implementation of this article is hampered by the views and habits that have developed in the Land Office in Malang Raya. This article cannot be applied and is considered to be able to cause losses to the Government, in this case the Land Office because it can cause difficulties in the event of land disputes and eliminate one of the regional tax instruments. This ineffectiveness is clearly detrimental to interested parties because it can be detrimental in terms of time and costs when registering the transfer of rights due to inheritance.

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