

**TINJAUAN YURIDIS PEWARISAN TANAH HAK MILIK OLEH IBU
EKS WARGA NEGARA INDONESIA KEPADA AHLI WARIS
WARGA NEGARA INDONESIA BESERTA PROSES
PENDAFTARAN TANAHNYA OLEH
KANTOR PERTANAHAN**

INTISARI

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Penelitian ini menganalisis proses penyelesaian warisan tanah milik ibu eks WNI kepada ahli waris WNI dan proses pendaftaran tanahnya oleh Kantor Pertanahan. Berdasarkan Pasal 21 ayat (3) UUPA, jika WNI kehilangan kewarganegaraannya, maka dalam jangka waktu satu tahun wajib melepaskan hak atas tanahnya, jika tidak maka hak tersebut hapus karena hukum dan tanahnya jatuh pada negara. Namun, pelaksanaan aturan ini dapat berbenturan dengan Hukum Waris Adat.

Jenis penelitian menggunakan penelitian yuridis normatif, dengan sifat penelitian deskriptif, analisis data penelitian data sekunder yang diperoleh melalui studi dokumen dari bahan tertulis dan data primer melalui wawancara dengan informan yaitu PPAT Kabupaten Sleman, anak eks WNI, dan Kepala Seksi PHP Kantah Sleman.

Hasil penelitian menunjukkan bahwa ahli waris WNI berhak atas tanah hak milik eks WNI tersebut berdasarkan sistem hukum waris adat dengan mempertimbangkan proses pewarisan dapat dilaksanakan pada saat pewaris masih hidup, sistem pewarisan parental-individual, dan asas Ketuhanan dengan pengendalian diri dan Pasal 20 ayat (2) UUPA. Kantor Pertanahan memberikan dua usulan kepada anak eks WNI, yaitu mengajukan permohonan hak akibat dari tanah jatuh pada negara atau membuat Akta Hibah PPAT sebagai dasar perubahan data yuridis yang mana hal ini sejalan dengan konsep hukum pewarisan adat. Namun, pemeliharaan data yuridisnya tidak dapat dilaksanakan melalui mekanisme Pasal 42 PP 24/1997 karena menyaratkan surat keterangan kematian sebagai syarat wajib.

Kata Kunci: Pewarisan, Tanah Hak Milik, Eks-WNI.

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***JURIDICAL REVIEW OF INHERITANCE OF LAND OWNERSHIP BY
AN INDONESIAN EX-CITIZEN MOTHER TO INDONESIAN
CITIZEN HEIRS AND THE LAND REGISTRATION
PROCESS BY THE LAND OFFICE***

ABSTRACT

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This study analyzes the process of resolving the inheritance of land owned by a former Indonesian citizen to WNI heirs and the land registration process by the Land Office. According to Article 21 paragraph (3) of the Basic Agrarian Law (UUPA), if a WNI loses their citizenship, they are required to relinquish their land rights within one year, otherwise the rights will be extinguished by law and the land will revert to the state. However, the implementation of this regulation may conflict with Customary Inheritance Law.

The research methodology employed is normative juridical research with descriptive properties. Data analysis involves secondary data obtained through document studies of written materials in addition to primary data gathered through interviews with key informants. These informants include the PPAT (Land Deed Official) of Sleman Regency, children of former Indonesian citizens, and the Head of the PHP Section at the Sleman Land Office.

The research findings indicate that WNI heirs are entitled to the ownership rights of land formerly owned by an ex-WNI based on the customary inheritance law system, which considers the inheritance process can be carried out while the testator is still alive, the parental-individual inheritance system, and the principles of Divinity with self-control. Additionally, Article 20 paragraph (2) of the Basic Agrarian Law (UUPA) supports this entitlement. The Land Office provides two options to the children of the ex-WNI: submitting an application for rights resulting from the land reverting to the state or creating a Deed of Grant (Akta Hibah PPAT) as the basis for changing the juridical data, which aligns with the concept of customary inheritance law. However, the maintenance of juridical data cannot be carried out through the mechanism of Article 42 of Government Regulation 24/1997 because it requires a death certificate as a mandatory requirement.

Keywords: *Inheritance, Ownership of Land, Former Indonesian Citizen*

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