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Legal certainty on the division of inherited assets

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Abstract
Based on Law Number 2 2014 concerning Amendments to Law Number 30 of 2004 concerning the Office of a Notary gives authority to public officials (notaries) to make authentic deeds and other powers stipulated in the Law.distribution of inheritanceand also the authority of a notary in this case making an authentic deed.In Article 1867 of the Civil Code, two types of deed are recognized, namely authentic deed and underhanded deed, the community is still synonymous with underhanded deed in terms of distribution of inheritance. This occurred in Pidie District in Gampong Tijue and Cot Tengoh.The inheritance was divided among the heirs using underhand deed, in the course of the conflict arose because one of the heirs had not received justice and had not obtained all of his rights to the inheritance resulting in lawsuits and conflicts between families (heirs). The issues raised are how the legal certainty of underhanded deed in terms of binding it to the parties as well as its evidence, and what is the background to the division of inheritance made under private deed.This research uses empirical juridical but it does not rule out the possibility of also using normative juridical by using primary data sources which are carried out directly, namely recording all data obtained from direct research.The results of the study show, legal certainty of underhanded deed against the parties where all actions must be based on law to obtain legality and protection of one's rights, including the distribution of inheritance through underhanded deed, in Article 1867 of the Civil Code private deed is recognized, However, the strength of proof of an underhand deed is still weak so that it is not fully binding on the parties and it is very easy to cancel the deed if one of the parties does not recognize the underhanded deed.and regarding the distribution of inherited assets through private deed, it occurs because someone designates it in a will, scertificate of inheritance serves as proof that there is a transfer of rights over the inheritance from the heir to the heirs in accordance with the number of heirs available Based on Article 111 Paragraph (1) letter “c” PMNA/KBPN Number 3 of 1997 concerning Provisions for Implementing Government Regulation Number 24 of 1997 concerning Land Registration.

Keywords: Legal Certainty, private deeds, inheritance distribution

Introduction

The concept of a rule of law is that all actions or actions of a person whether individual, group and/or government must be based on applicable legal provisions before the action or action is carried out, where the protection of basic human rights is realized through the principle of legality. This means that all forms of action are based on regulations, for example making a land sale and purchase deed based on Law Number 2 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary (UU JN) (Bhader Johan Nasution, 2020) [1]. The JN Law is one form of providing protection for basic human rights in carrying out legal actions, hence the importance of legality or ratification of the deed of sale and purchase so that there is legal certainty to protect one's rights.

Based on Article 1 point 1 of the JN Law it states that "Notary is a public official who has the authority to make authentic deeds and other authorities as referred to in this Law", all forms of notary action are given the authority as regulated in the JN Law.In carrying out their profession, they are required to be professionals where their statements can be trusted and signatures and validations (seals) provide guarantees as well as strong evidence inside and outside the court to obtain legal certainty, of course provide legal protection for parties who have objects in deed/letter made by a notary, meaning that all deeds issued and/or ratified by a notary are legal as long as the authority in UUJN is not changed (Endang Purwaningsih, 2011) [2].

A deed issued by a notary, according to Sudikno Mertokusumo, a deed is a signed letter which contains events which form the basis of a right or an agreement which was made from the outset on purpose for proof (Maimun Namawi, 2015) [23]. Deeds (letters/documents) are very important to protect or prove someone's rights to the object they legally own, therefore the land deed has the force of law to prove inside and outside the court of law events that occur.

In the Civil Code (KUHPerdata) deed is divided into two types as stipulated in Article 1867, namely authentic deed and private deed.Regarding the position of authentic deed and private deed in terms of drawing up and proving it both in court and/or outside the trial depending on the evidence of the parties and those who legalized the deed which is regulated in statutory regulations.

Based on Article 1868 of the Civil Code, it states that "an authentic deed is a deed made in a form determined by law, made by or before public officials in power at the place where the deed was made".

Authentic deed as regulated in Article 1868 can be classified as follows.*First*, authentic deed made by officials (*acte ambtelijk*), for example, minutes of court examination made by the Registrar.*Second*, authentic deed made before the official (*act partij*), for example, the deed of sale and

purchase of land drawn up before the District Head or Notary as the Land Deed Making Officer (PPAT) (Moh. Taufik Makarao, 2009) [3].

In principle, an authentic deed has strong evidentiary power, which is sufficient to stand alone, does not need to be added to other evidence, and its content is considered true as long as it is not proven otherwise.Bambang Sugeng AS and Sujayadi, 2012) [4]. This indirectly means that authentic deeds are always considered true, unless proven otherwise in court to refute/cancel the deed with evidence that can convince the judges that the deed is formally and materially flawed.

Related to the deed under the hand or *Underhand act*, According to Djamanat Samosir that "deeds under the hand are deeds made by interested parties themselves without the assistance of public officials with the intention of being used as evidence" (Djamanat Samosir, 2011). The parties make a deed based on a mutual agreement without being made and/or witnessed by a public official, in the Civil Code Article 1867 it is permissible for private deed.

However, a deed made privately has limitations in proving it at trial, because the deed was not made by an authorized public official as stipulated in the JN Law but the agreement of both parties, the content of the deed under the hands of the agreement of both parties so that it does not have standards in writing and sentences in the deed, the characteristics of private deed are as follows (Febri Rahmadhani, 2020) [5]:

a. Free form;
b. It does not have to be made before a public official;
c. Still has the power of proof as long as it is not denied by the maker, meaning that the contents of the deed do not need to be proven again unless someone can prove otherwise (deny the contents);
d. In the event that it must be proven, the proof must also be accompanied by witnesses and other evidence. Therefore, usually in private deed, it is better to include 2 adult witnesses to strengthen the evidence.

It should be noted that an agreement made under the hand is an agreement made by the parties themselves without having standard standards and based on mutual agreement, the contents of which are stated (written) in the deed. Meanwhile, the strength of proof is only between the parties if the parties do not deny and acknowledge the existence of the agreement (acknowledge their signature in the agreement made). This means that either party can deny the truth of the signature contained in the agreement.

It is different from an authentic deed or also known as a notarial deed which has perfect evidentiary power, meaning that it can be used as evidence inside and outside the court.The practice of underhand deed certainly has a huge impact on proof in court, the purpose of the judicial process itself is to determine a truth that will be determined in a judge's decision, to determine a truth in a judicial process requires a thorough proof both formally and materially. The essence of proof is to convince the judge about the truth of the arguments or arguments put forward in a dispute.

Sudikno Mertokusumo has a view on proof, that is, juridically, it is nothing but historical proof. This juridical proof tries to establish what has happened concretely, both in juridical and scientific proof, so proving in essence means considering logically why certain events are considered true (Sudikno Mertokusumo, 1999).

The division of inheritance made by private deed can be made by both parties in writing with the signatures of both, the provisions stipulated in Article 1871 and Article 1902 of the Civil Code state conditions when there is initial written evidence.

Written evidence in this case is a letter (deed), the deed must be made by the person directly or represented by another party to transfer the object through an authorized official, and the deed must allow for the truth of the relevant legal event (R. Soegondo Notodisoejo, 1993) [6].

Based on this explanation, more in-depth research is needed to discuss the problem of distributing inheritance to private deeds, especially regarding the strength of proof of private documents. Articles 1874, 1874a and Article 1880 of the Civil Code state that "every private deed made must be accompanied by a statement dated from a notary or another official appointed by law".

Notary as a public official who carries out his profession in providing legal services to the public to obtain protection and guarantees in order to achieve legal certainty. In this case, making a private deed also requires a letter from a notary public to obtain legal certainty for the object it owns.

Regarding legalization under Article 15 paragraph (2) letter a UUJN states that "Notaries in their positions have the authority to certify signatures and determine the certainty of the date of private letters by registering them in a special book". In In practice, in Pidie District, there were two cases related to the making of private deed which ended in a lawsuit by one of the parties who had been harmed regarding the division of inheritance due to private deed.The dispute occurred because one of the parties was convinced that the deed had not fully fulfilled justice and legal certainty.

The first case was in Gampong Tijue, Pidie District, a mother who had 5 children, 3 boys and 2 girls, that her father had died a long time ago. One of the sons of the mother wanted her mother to share the assets from her late father, to divide the assets in a family manner, made with a deed under the hand. Not long after that, the first child, who was a boy, felt it was unfair with the distribution, and asked his mother to redistribute it, but the mother did not want to distribute it again, so the first child went berserk and threatened, so the village officials came down and distributed it.

The second case was in Cot Tengoh, Pidie District, the second child of 3 siblings had a dispute with another sibling over the property left by his parents. In which there are several inheritance assets that have not been distributed but are controlled by the first and third children, namely the brothers and sisters, while the older brother said that it had been distributed on the 100th day of his father's death and had been agreed with a private deed. But the second child realized that there were several inheritances that were not included in the division and were controlled by his two brothers, so he still did not feel fair.

The reality in people's lives regarding the distribution of inheritance is that there is still a lot of distribution by private deed without legalization of a notary so that private deed is sometimes used for certain personal interests, or sometimes it is not the same as the time it was made, for example a private deed made at this time is dated. in the past month and year, since there is no obligation to report private deeds, who guarantees that the private deeds are properly made in accordance with the time.

The importance of the distribution of inheritance is made by a Notary to ensure legal certainty to the parties who do the distribution of inheritance. The goal is that it can be used as strong evidence if one day there is a dispute between the

parties or there is a lawsuit from another party regarding the distribution of the inheritance, then the plaintiff must prove it.

Regarding inheritance itself, it is regulated in Book II of the Civil Code concerning objects, but the Civil Code does not have a separate definition of inheritance.Article 830 of the Civil Code explains that inheritance only takes place because of death.In addition, inheritance occurs automatically to the heirs with the death of the heir, and that's when the inheritance is opened.

In the Compilation of Islamic Law which was promulgated based on Presidential Decree 1 of 1991, heirs are people who at the time of death have blood relations or marital relations with the heir, are Muslim and are not hindered by legal experts from becoming heirs.

In principle, in this case the inheritance distribution deed is a written proof that the heirs listed in it are truly the heirs of the testator.As written evidence, a certificate of inheritance distribution is the most important evidence compared to other evidence to prove the existence of heirs' rights in the heir's inheritance.

In the formation of a deed, between an authentic deed and a deed under the hand of course there is a difference in terms of legal force.Regarding the distribution of inherited assets made by private deed, in addition to causing differences in proof in the future, there are differences between authentic deed and private deed.But how binding is a private deed made without the intermediary of an authorized official.Based on the explanation of the problems above, the authors conducted an in-depth study of these problems.

Identification of Problems

Based on the background described above, the main issues studied in this research are how is the legal certainty of private deed both in terms of binding it to the parties and in terms of proof, and what is the background to the division of inheritance made with the deed under hand.

Research Methods

The type of research used to analyze the problem of this research uses empirical juridical research more to the applicable legal provisions which provide a complete understanding of the law in the context of norms and when applied in a social context, but does not eliminate the substance of the law, it is possible to also use normative research.This study uses primary data sources, namely data obtained from direct research at the source without intermediary parties (directly from the object), collected and processed as a result of interviews (Mukhti Fajar and Yulianto Ahmad, 2010). The instrument for collecting interview data is by recording and taking notes directly during the interview.And other data analysis, namely qualitative obtained during research through interviews regarding the problems studied (Suteki and Galang Taufani.2018).

Discussion

Legal Certainty of Deeds Under the Hand of the Parties and their Proof

Based on Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia (1945 Constitution of the Republic of Indonesia), the State of Indonesia is a country based on law.A state based on law is characterized by several principles, including that all actions or actions of a person, both individuals and groups, the people and the government, must based on legal provisions and statutory regulations that existed prior to the act or action carried out or based on applicable regulations.

The basic idea of a rule of law state is good in the concept of "*rechtsstaat*" nor"*the rule of law*" The main goal is the protection of basic human rights.In draft *rechtsstaat* protection of basic rights is realized through the principle of legality, with this principle, the law must be positive, meaning that the law must be formed consciously and set forth in an official form and legal certainty such as the making of a deed to obtain positive legal legality in Indonesia.The goal is that the deed can be used as strong evidence if one day there is a dispute between the parties or there is a lawsuit from another party.

Based on Article 1868 of the Civil Code, it states that an authentic deed is a deed made in a form determined by law, made by or before public officials who have the power to do so at the place where the deed was made.Authentic deed is divided into two types, namely, authentic deed made by officials (*acte ambtelijk*), for example, minutes of court examination made by the Registrar."The next distribution of authentic deeds is a deed made in the presence of an official (*act partij*), for example, the deed of sale and purchase of land drawn up before the Camat or Notary as the Land Deed Making Officer (PPAT) (M Taufik Makarao, 2009) [3].

An authentic deed has perfect evidentiary power, that is, it is sufficient to stand alone, it does not need to be added to other evidence, and its contents are considered correct as long as it is not proven otherwise by anyone who feels cheated/objected by the deed (R. Subekti, 2001) [9]. In addition to an authentic deed, it is also known as a deed under the hand or *Underhand act* namely a deed made by interested parties themselves without the assistance of a public official with the intention of being used as evidence, where the contents of the private deed are determined by agreement of both parties.

The strength of an authentic deed and private deed is very relative to the interests of the parties, legally it is superior to an authentic deed, so far private deed still has some weaknesses but underhand deed is also the basis for making authentic deed, today there are many the community made the deed under the hand because it was affordable and the habits that lived in the community (Imam Jauhari, 2023)

In the verification process, the truth according to law can be determined and can guarantee the protection of the rights of the parties to the case in a balanced manner.The strength of the deed under the hand as evidence to the parties who feel aggrieved or cheated because the contents of the statement in it are different from before (allegedly the contents of the deed were manipulated by one of the parties).

An underhand deed that is recognized as long as both parties acknowledge and ensure that the contents of the deed are the same and that a legal action has taken place.This is based on the belief that the parties signing the deed can of course know exactly when to put their signatures on the deed.Whereas third parties, namely people who do not sign it and who are not heirs or who receive rights from signing, can only see in black and white the contents of the statement. However, materially, the strength of the proof of the deed under the hand only applies to the person for whom the statement was made, while for other parties, the strength of the proof depends on the judge's judgment (free evidence).

All cases at trial are solely the power and authority of the judge or court to decide. This judge or court is an instrument

in a constitutional state that is tasked with determining the actual legal relationship between the parties involved in a dispute or dispute.

In court, if what is submitted is only an private deed considering the limited strength of evidence, then other evidence is still being sought to support it so that other evidence is obtained which is considered sufficient to reach the truth according to law.Based on the foregoing, authentic deeds and underhanded deeds that are recognized against anyone are undeniable evidence that the parties concerned have made statements as written in the deed.

Based on the provisions of Article 285, RBg states that the deed is also evidence of what is written in it as "a mere notification" as long as it has a direct relationship with the contents of the deed.Article 1867 regarding private deed states that "As private documents he considers deeds signed underhanded as register letters, household records and other writings, which were made not by using the intercession of a civil servant."

Based on this, the signed deed, if the agreement is denied, can only be accepted as the beginning of a letter of evidence.The contents of the statement in the private deed shall apply as true to who made it and for the benefit of the person for whom the statement was made.A deed under the hand only provides perfect evidence for the benefit of the person to whom the signatory wishes to provide evidence, while against other parties the power of proof is free.

Neither the RBg nor the Civil Code regulates the strength of evidence for letters that are not deeds.Private letters that are not deed are only mentioned in Article 1874 of the Civil Code.Article 1881 of the Civil Code and Article 1883 of the Civil Code specifically stipulates several private documents that are not deeds, namely registers, household letters and notes affixed by a creditor on a basis of rights which he will forever hold.

The strength of proof of a letter that is not a deed is left to the judge's consideration.(Article 1881 paragraph (2) of the Civil Code).By having legalized the deed under the hand, the judge has obtained certainty regarding the date and identity of the party entering into the agreement and the signature affixed under the letter is true and affixed by the person whose name is stated in the letter and the person affixing the signature under the letter can no longer say that the parties or one of the parties does not know what the contents of the letter are, because the contents have been read and explained beforehand before the parties affix their signatures before the said public official.

According to Subekti, proving is convincing the judge about the truth of the arguments or arguments put forward in a dispute (R. Subekti, 2001) [9]. Darwan Print stated that what is meant by proof is proving that it is true a criminal event has occurred and the defendant who is guilty of committing it, must be held accountable (Darwan Print, 1998) [11].

Meanwhile, according to Sudikno Mertokusumo, proof is juridical proof, nothing but historical proof.This historical proof tries to establish what has happened concretely.Both in juridical and scientific proof, proving in essence means considering logically why certain events are considered true (Sajipto Rahardjo, 2012) [12].

In court, if what is presented as evidence is only a private deed considering the limited evidentiary strength, then other evidence is still being sought to support it so that evidence is obtained which is considered sufficient to reach the truth according to law (Meitina, 2006) [13]. "So an underhand deed can only be accepted as the beginning of written evidence (Article 1871 of the Civil Code) but according to that Article it does not explain what is meant by written evidence."

In Article 1902 of the Civil Code, conditions are set out when there is initial written evidence, that is, there must be a deed, the deed must be made by the person against whom the claim is made or from the person he represents, and the deed must allow for the truth of the incident in question (R. Soegondo, 1993) [6].

So a deed under the hand to be perfect and complete evidence from the beginning written evidence must still be supplemented with other evidence, therefore it is said that the deed under the hand is written evidence (*begin van schriftelijk bewijs*).In this case, the focus will be on the study of private deed which is strengthened through *warmerking* (register).

In this regard, several provisions of laws and regulations will be described, which can be stated in Article 1865 of the Civil Code which states that "Every person who argues that he has a right, or in order to confirm his own rights or refute a right of another person, refers to a event, is required to prove the existence of said right or event".Chapter 1866 of the Civil Code determines that evidence consists of written evidence/letters, evidence with witnesses, conjectures, confession, And sswear.

In in Civil Code about tool proof In this writing, the arrangements can be seen in Article 1867-1894, where Article 1867 of the Civil Code states that evidence in writing is carried out in authentic writings or in private writing.

Based on the description above, a deeper study is needed to discuss the problem of the strength of documentary evidence, especially regarding the strength of proof of private letters, because if you look at the provisions in book IV of the Civil Code in Articles 1874, 1874a, 1880 it is stated that the letters referred to there needs to be legalization from a notary.

With regard to the authority of a Notary as a Public Official, private letters can be strengthened through legalization and *warmerking* (register).Difference between Registers (*Waarmerking*) and Legalization are: *"Waarmarking"* only has the certainty of the date and there is no certainty of the signature while the legalization of the signature is carried out in front of the person legalizing it, while for *warmerking*, at the moment in*warmerking*, the letter has been signed by the person concerned.So which provides waarmerking does not know and therefore does not certify about its signature (Meitina, 2006) [13].

Registration of letters under the hand or *warmerking* This has not been regulated specifically and editorially, but related to legalization can be found in Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Office of a Notary, in Article 15 paragraph (2) letter "a" states that a Notary is in his position authorized to ratify the signature and determine the certainty of the date of the letter under the hand by registering it in a special book.However, the application of private letters registered by a notary has many problems, many people misunderstand, private letters registered by a notary have no clear legal basis, only regulated in the Notary Office Law.

According to the contents of the article, the notary is authorized, but it does not explain the legal strength of the private document registered by the notary. Weaknesses of underhanded letters registered to a notary are the notary does not know the contents of the private letter and the letter not intended for a particular crime.Then to prove the deed under

the hand was made by the heirs, both those who signed the letter, a police laboratory check was carried out to check whether the writing and/or signature belonged to the heirs (Sri Susilowati, 2023) [14].

Notary is only authorized register the letter without seeing or asking for clear information for the contents of the letter, that the letter under the hand registered by a notary is used as strong evidence the law is the same as a certificate of ownership, and the decision states that the deed the sale and purchase agreement made by the plaintiff is declared valid and enforceable law.The strength of the evidence is as strong as the Certificate of Ownership, but in making the letter it needs to be checked again so that it is not contrary to Article 1320 of the Civil Code.

Waarmerking itself when viewed from a juridical perspective, actually only is a legal action of a Notary or other authorized public official according to the Law, to record and register private documents that have been made by the parties in a special book for that purpose in accordance with the existing order. So *warmerking* does not state the correctness of the date (date) and signing and the correctness of the contents of the private document as legalization or ratification.

An authentic or legalized deed is carried out in accordance with the Civil Code, and it has been explained how strong it is in terms of the evidentiary process, but for private documents registered by a Notary, its strength and position in the proving process cannot be equated with legalization or authentic deed.

Based on the description above, a deed made authentically with a deed made privately has different evidentiary strengths (Endang Purwaningsih, 2011) [2]:

1. Strength of Birth Proof means that the deed itself has the ability to prove itself as an authentic deed;
2. Strength of Formal Proof means that from the authentic deed it is proven that what is stated and included in the deed is true and is a description of the will of the parties;
3. The strength of material evidence means that legally the contents of the deed have proved its truth as true against every person who makes or orders the deed to be made as evidence against himself.

In connection with the deed under the hand that has been registered (*warmerking*) by a Notary, the power of proof is the same as an underhanded deed that is not registered, meaning that even though there is a position stamp and signature by the Notary on the underhanded deed it does not affect the legal power of proof.

The power of proving the private deed, the person against whom the private deed is used is required to confirm or deny the signature, while for the heirs it is enough to simply explain that the heirs are not familiar with the signature.

In later proceedings, after receiving a permanent decision on the distribution of inheritance to the heirs who have provided legal certainty and are binding on the parties, with the results of a court decision, the underhanded deed is invalid and has power (aborted underhanded deed) (Rubaiyah, 2023).

In the event that the signature is denied, the judge must order that the truth of the letter be checked.If the signature is acknowledged by the person concerned, then the deed under the hand has power and becomes perfect evidence.The contents of the statement in the private deed can no longer be denied, because the signature on the private deed has been acknowledged by the person concerned.

In relation to the case of inheritance division which was made by private deed as in the case above Gampong Tijue and Cot Tengoh, Pidie District, is recognized as a private deed as stipulated in Article 1867 of the Civil Code, but is not fully binding on the parties because the proof is still limited, in this case one party does not agree to the contents of the deed, a dispute occurs which must be proven by the parties. the contents of the underhand deed constitute the agreement of the parties and are signed as ratification of the deed.

Deeds under their own hands still have weaknesses in proof and legal protection for the parties, therefore the distribution of inheritance should be made by authorized public officials or through the court so as to provide legal certainty to the party holding the deed and the object in the deed.

Distribution of Inheritance through Private Deeds

The distribution of inheritance, one of the ways for someone to be able to get an inheritance is by appointing it in a will (*testament*) or called heirs *testamentair* (R. Subekti, 2001) [9]. This will is a will that someone wants before he dies.This will applies after the person dies and this will may not conflict with the law.

A person appointed in the will then has a position like an heir *ab-intestato* (Tamakir, 1992). Therefore, the content of an inheritance appointment is a will, where the will is related to inheritance.Because the heirs and beneficiaries of this will have the same position, the person who receives the will of appointment of this heir is known as *testamentaire erfgenaam* i.e. where it is equated.

This means that actually the beneficiary (heir by means of a will) and an heir are the same according to the law, and they obtain all the rights and obligations of the deceased (*Onder Algemene Title*) (Umar Haris Sanjaya, 2018). A will for appointment of heirs is a will in which the heir gives to one or more people the property he left behind when he died. Article 955 continues that when the inheritor dies, all those who by means of this will are appointed as heirs, such as those who by law are entitled to inherit a share in the inheritance, by law also acquire property rights over the assets left by the deceased.

Article 956 states that if a dispute arises over who is the heir, the judge can order that the property be kept in court.If a dispute arises regarding the question of who is the deceased's heir and who is the owner of the inheritance rights, then the judge has the power to order a safekeeping for the justice of the inheritance.

Based on these legal provisions, the Civil Code has provided an explanation that the appointment of an heir is a legal act that has been regulated.This means that the provision reads that a will for appointment of heirs is a will in which the heir gives to one or more people the property he left behind when he died (Tamakir, 1992) [16].

Studying the study of wills certainly cannot be separated from the study of inheritance issues (Sayuti Talib, 2000) [18]. In this context, wills are always used as an inseparable part of inheritance issues. Because the implementation of a will itself can only be done if the testator has passed away.

In line with the death of the testator, at that time the testator also became the heir for his heirs. The addition of the status of a testamentary who has died by becoming the heir is what then sometimes the implementation of the will has the potential to not be carried out. Of course this is conveyed without violating any law or law.

This was caused by a number of things which were hindered because the implementation of the will was hindered by the heirs of the testator. As a result, the implementation of wills that have been made legally can be deleted, terminated, or reduced from the number of wills that have been determined. Of course this can be done through the applicable legal process. From the brief description above, it is necessary to understand that in fact the will needs legal protection for the recipients of the will (Abdul Manan, 2006). of course, this must be in accordance with the legal understanding of wills.

The process of inheritance is closely related to the various interpretations of justice in the distribution of inheritance. Therefore, the provisions for the division of inheritance also vary. This is because the arrangements regarding inheritance law do not yet have uniformity, so that in the distribution of inheritance some are subject to Islamic law, Civil Code law, Customary law. When viewed from the factor of the legal subject who is entitled to inherit and the amount of the portion received by the heir, the three types of inheritance law have different provisions.

According to the provisions of Islamic inheritance law, male heirs receive twice as much inheritance as female heirs. According to the Civil Code of inheritance law, both male and female heirs have the same rights and shares. Meanwhile, in customary law, the amount of male and female inheritance depends on the customs that apply in their respective regions or tribes.

Islamic inheritance law and the Civil Code of inheritance adhere to the principle of death so that property can only be inherited when the heir has passed away. Whereas customary law adheres to a hereditary system so that in this law inheritance can be carried out while the heir is still alive (Ida Ayu, *et al*. 2018).

Inheritance distribution is said to be fair if a person receives or obtains his rights according to his designation in accordance with the rules that apply to him whether it is based on customary inheritance law, the inheritance law of the Civil Code, Islamic inheritance law, or the distribution of his rights is based on an agreement between the rights holders to release their rights to one of the parties. (Chindy F. Lamia, 2014) [22].

Inheritance sharing by agreement means that a person obtains rights based on what is agreed upon and desired by the rights holders. that the registration of the transfer of rights to one of the heirs based on an inheritance distribution deed made by a Notary or private deed which is carried out simultaneously when the inheritance process is carried out cannot be used as a basis for the transfer of land rights.

This is because the registration of the transfer of rights due to inheritance is carried out by inheritance first on behalf of all the heirs, giving rise to joint ownership. After that, when the rights holders want to share these rights with one or several people, they do so by drawing up a joint rights distribution deed made with a PPAT deed.

Registration of the transfer of rights that occurs due to an event must be inherited first, when the parties agree to relinquish their rights, it must end with a legal action in the form of sharing joint rights. So that related to the imposition of taxes as registration of the transfer of rights based on the deed of sharing of joint rights is subject to a double tax, namely tax for inheritance and tax for deed of sharing of joint rights.

The PPAT is required to submit the deed of distribution of joint rights accompanied by other supporting documents to the Land Agency Office no later than seven working days after the signing of the deed concerned. The Land Agency office will give a receipt to the PPAT regarding receipt of the relevant documents. Then the PPAT is obliged to submit a written notification regarding the submission of the deed and documents to the parties concerned. Deed of distribution of joint rights is a source of data maintenance of land registration data (Maimun Namawi, 2015) [23].

Registration of the transfer of land rights due to legal actions in the form of distribution of joint rights aims to provide legal certainty regarding the legal actions carried out in accordance with the agreement of the rights holders to relinquish their respective rights. If the heirs deny it by stating that the land has never been divided without their consent or the land owned and controlled constitutes their rights, then all of this must be proven through the distribution deed that has been divided (Siti Nur Hasanatus, 2012) [24].

The parties who deny the division of inheritance through private deed must be able to provide clear evidence and information in court to convince the judge. The purpose of making a deed of inheritance distribution is to avoid disputes at a later date, but it does not rule out the possibility of disputes occurring between the parties (Nur Nafa Maulida Atlanta, 2018) [25].

If the jointly owned land is not immediately divided, then the holder of the shared right dies while the land has not been divided or is still in joint ownership so that the rights of the right holder who have passed away are transferred to their heirs. For this reason, it is necessary to re-do the inheritance process.

Regarding the implementation of the distribution of inheritance, there is no certainty who has the authority to divide the inheritance and when the distribution is carried out, so that in the practice of inheritance and when the distribution is carried out, the distribution of inheritance varies based on custom (Abdul Rahim, 2021) [26].

Regarding who is entitled to become an heir, it is determined by the civil law that applies to the heir, namely Customary inheritance law, Civil Code inheritance law, or Islamic inheritance law. with the opening of inheritance, namely with the death of the heir, but in order to be able to take legal action against what has become his right, it must be accompanied by a certificate of inheritance rights.

The certificate of inheritance is proof that there is a transfer of rights over the inheritance from the heir to the heir according to the number of heirs.Based on Article 111 Paragraph (1) letter c PMNA/KBPN Number 3 of 1997 concerning Provisions for the Implementation of PP Number 24 of 1997 concerning Land Registration that the certificate of proof as an heir is a will from the heir, court decisions, determination of judges/Head of Court, for residents Indonesian citizen, namely in the form of a certificate of inheritance made by the heir witnessed by two witnesses and confirmed by the Head of the Village/Kelurahan and Camat from the place of residence of the heir at the time of death, for Indonesian citizens of Chinese descent, namely in the form of a certificate of rights inheritance from a Notary, and for Indonesian citizens of other Eastern Foreign descent, namely in the form of a certificate of inheritance from the

Heritage Treasure Hall (M.Nasikhul Umam Al Mabruri, 2017) [27].

If the heirs consist of several people, then by reversing the name of the certificate to be in the name of the heirs, the inherited land cannot be transferred by the heirs to another party because it is still in joint ownership.However, if the joint right holders want to end the joint ownership by dividing the land, the agreement between the right holders is stated in the joint right distribution deed (Sutan Remy Sjahdeini, 1993) [28]. This means that the heirs consist of several people, so the transfer of title to the certificate of ownership must be based on the deed of distribution of shared rights drawn up by the PPAT.Deed of distribution of joint rights is a source of data maintenance of land registration data (Maimun Nawawi, 2015).

In the event that the distribution of inheritance must be based on the applicable provisions, this is to obtain legal legality regarding the distribution of inheritance, the law provides security and convenience from the side of the parties (Word of Adnan Pakaya, 2014) because Indonesia is a rule of law country, law is considered commander-in-chief, so everything is based on evidence, this new paradigm offers inheritance distribution as outlined in a notarial deed, so that it has power regarding how the inheritance is distributed.

In this case what happened in Gampong Tijue and Cot Tengoh, Pidie District, the distribution of inheritance through underhand deeds is due to the fact that adat still lives and the role of the gampong (village) government so that the distribution of assets is based on the life of the local community, so that evidence and the power of law both inside and outside the court still have weaknesses to protect the rights of a person's right to inheritance.

Conclusion

The results of the study show, legal certainty of underhanded deed against the parties where all actions must be based on law to obtain legality and protection of one's rights, including the distribution of inheritance through underhanded deed, in Article 1867 of the Civil Code private deed is recognized, However, the strength of proof of an underhand deed is still weak so that it is not fully binding on the parties and it is very easy to cancel the deed if one of the parties does not recognize the underhanded deed.and regarding the distribution of inherited assets through private deed, this occurs because someone has indicated in a will, scertificate of inheritance serves as proof that there is a transfer of rights over the inheritance from the heir to the heirs in accordance with the number of heirs available Based on Article 111 Paragraph (1) letter c PMNA/KBPN Number 3 of 1997 concerning Provisions for Implementation of PP Number 24 of 1997 concerning Registration Land.

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