



Comprehensive Study of Inheritance Law Arrangements: Principles, Heirs, Heirs, and Management of Inheritance Boedel

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Abstract

Inheritance law is an integral part of the civil law system that regulates the mechanism for transferring assets from a deceased person to their legal heirs. In the context of Western civil law as regulated in the Civil Code (KUHPerdata), the inheritance system used is an individual-bilateral system, namely a system that gives each individual the right to receive an inheritance separately from the paternal and maternal lines. This reflects the principle of justice and independence in obtaining a share of the inheritance based on the blood relationship of both parents. This study aims to comprehensively examine the basic principles of inheritance law in the Civil Code, including provisions regarding heirs, heirs, and the management of inheritance estates. This study uses a normative juridical method, namely by examining the provisions of positive law contained in the Civil Code and relevant legal literature. The results of the study indicate that although the Civil Code prioritizes legal certainty in the distribution of inheritance, its implementation in the field still faces various challenges, especially related to disputes between heirs and the implementation of wills. Therefore, a deep understanding of the principles and structure of inheritance law is important to support a fair and legal inheritance process in society.

I. INTRODUCTION

Inheritance law is one of the important pillars in the legal system which regulates the mechanism for transferring rights to a person's assets after death to the rightful heirs. (Manangin et al., 2020) In the context of pluralistic Indonesian law, regulations regarding inheritance are not unifying in nature, but rather originate from three main legal systems, namely Islamic inheritance law, customary inheritance law, and Western civil inheritance law. (Salsadila & Tricahyani, 2025) Each system has different characteristics, principles, and scope of application, depending on the religious background, ethnicity, or legal recognition adopted by the testator and heirs.

One of the inheritance law systems that still exists and is valid in Indonesia is the Western civil inheritance law system, as regulated in the Civil Code (KUHPerdata). (Salsadila & Tricahyani, 2025). Inheritance law in the Civil Code is

primarily applied to Indonesian citizens of European and Chinese descent, and some members of society who legally choose to submit to this legal system through legal recognition (*rechtskeuze*). (Natania & Lesmana, 2024). Although in practice the applicability of Western civil inheritance law is increasingly limited, its existence and application remain important to study considering that there are still many inheritance practices based on the Civil Code, especially in heterogeneous and secular urban societies.

In the inheritance law system of the Civil Code, inheritance can occur through two main channels, namely *testamentair* (based on a will) and *ab intestato* (based on law). (Khadapi et al., 2023) These two mechanisms provide a legal framework that regulates who is entitled to be an heir, the amount of inheritance that can be received, and the legal procedures that must be

fulfilled in the inheritance process.(Khadapi et al., 2023)The main principles in inheritance law of the Civil Code include the principle of *saisine*, which gives the heirs direct rights to control the inheritance from the time of the testator's death; the principle of *legitime portie*, which guarantees a certain minimum share for the legal heirs; and the principle of *boedelbeschrijving* or management of *boedel* (inheritance), which regulates the obligation to inventory and settle the debts of the testator before the distribution of the inheritance.(Riyanto, 2024).

A study of the principles, status of heirs, the position of heirs, and the governance of inheritance bodies within the Civil Code inheritance law system is crucial given the ongoing conceptual and practical debates surrounding its application. This is particularly evident in inheritance disputes that frequently arise in court, whether due to the absence of a valid will, discrepancies in the distribution of inheritance, or the rejection or denial of a particular heir's rightful share.(Riyanto, 2024). Therefore, a comprehensive understanding of the structure and principles of Western civil inheritance law can make a significant contribution to the development of a national legal system that is responsive to the socio-legal complexities of society.

This paper aims to conduct a comprehensive review of inheritance law provisions in the Indonesian Civil Code, focusing on the principles of inheritance, testator status, heir identification, and inheritance estate management. This study is expected to provide not only theoretical and normative understanding but also to map various problems and legal implications in inheritance practices under the Indonesian Civil Code.

II. RESEARCH METHODS

This research uses a normative approach which places more emphasis on the analysis of inheritance law in the Civil Code (*Burgerlijke Wetboek*), and the implications of these regulations. The type of data used is literature review data obtained from various sources or related references, both journals and books. This method is used to obtain results in this study,

which are processed descriptively and qualitatively.(Jonaedi Efendi et al., 2018).

III. RESULTS AND DISCUSSION

A. Definition of Inheritance and According to Experts

In the Indonesian civil law system, particularly that derived from the Civil Code (KUHPerdata), there is no explicit definition of inheritance law. While the Civil Code regulates inheritance mechanisms in detail, it does not provide a conceptual definition of what is meant by inheritance law.(H Syaikhu et al., 2024). The only provision that explicitly states the beginning of inheritance is found in Article 830 of the Civil Code, which states that inheritance occurs only upon death. Therefore, the legal understanding of inheritance must be derived from the doctrines or opinions of legal experts who have conceptually constructed this area of law.

The following definitions from legal experts provide a solid foundation for understanding the scope and function of inheritance law in the civil law system:

1. Pitlo defines inheritance law as a collection of regulations that regulate wealth due to a person's death, including the transfer of wealth left by the deceased and the legal consequences of this transfer for the recipient, both in internal relations (between heirs) and external (with third parties).(Yulia Mirwati & CN, 2023)This definition emphasizes two important things: the aspect of transferring rights and the legal consequences of the transfer.
2. Wirjono Projodikoro stated that inheritance law is a problem regarding whether and how a person's rights and obligations regarding his wealth are transferred to other people after his death.(Extinct, 2024)This formulation emphasizes the elements of transition and continuation of legal relations after a person's death.
3. Soepomo views inheritance law from a more sociological and historical perspective. According to him, inheritance law is a set of rules governing the process of passing on and transferring property, both tangible

and intangible, from one generation to the next. He emphasized that the inheritance process is not merely a legal event arising from death, but rather part of the ongoing intergenerational relationship that has existed since the testator was still alive.(Laia & Duha, 2022).

4. Surini Ahlan Sjarif examines inheritance law as part of property law within the family, as when someone dies, their assets are transferred to their heirs. She also emphasizes that inheritance law is not only part of family law but also encompasses aspects of property and property law.(Laia & Duha, 2022).
5. R. Subekti briefly defines inheritance law as the rules that regulate the wealth of a deceased person and the family relationships that have implications for the inheritance.(Extinct, 2024).
6. HM Idris Ramulyo emphasizes the normative and justice aspects in his definition. According to him, inheritance law is a set of legal rules that govern who has the right to inherit inherited property, the legal status of each heir, and how inheritance distribution is carried out fairly and proportionally.(Extinct, 2024).

From these various opinions, it can be concluded that inheritance law in general is a set of legal norms that regulate the transfer of a deceased person's assets to the entitled parties (heirs), including provisions regarding who is entitled to inherit, the amount or portion of the inheritance received, and the legal consequences arising from the transfer of these rights both internally and towards third parties. Inheritance law not only functions as a means to preserve and distribute wealth, but also maintains justice and legal certainty in family relationships and the wider community.

Thus, a comprehensive understanding of the concept of inheritance law is an important foundation in analyzing the inheritance system, both from the perspective of national civil law, customary law, and religious law applicable in Indonesia.

B. Inheritance Law Regulations in the Civil Code

Inheritance law in the Western civil law system, as adopted in the Civil Code (KUHPerdata), is regulated in Book II on Property and Ownership, specifically in Articles 830 to 1130 of the Civil Code. The placement of inheritance law regulations in Book II is not without reason. This reflects the basic paradigm that inheritance is a legal mechanism for acquiring property rights, particularly property rights. However, this view is formalistic and still gives rise to a number of interpretations that require further study.(H Syaikhu et al., 2024).

Legally, Article 584 of the Civil Code states that ownership rights to an object can only be obtained by means of ownership (verkrijging), attachment, expiration, and inheritance, either based on statutory provisions or a will.(Kheista et al., 2024)This provision affirms that inheritance is a legally recognized means of acquiring property rights. However, understanding inheritance solely as a means of acquiring property rights is considered too narrow. This is because, in practice, inheritance includes not only tangible objects such as land or houses, but also other property rights, such as building use rights, leasehold rights, and civil rights and obligations such as receivables and debts.

Moreover, inheritance not only carries consequences in the acquisition of rights, but also the imposition of obligations. This means that heirs not only receive the testator's assets (positiva boedel), but can also be burdened by the testator's debts (negativa boedel), in accordance with the provisions of Articles 1100 to 1130 of the Civil Code concerning the acceptance of inheritance with the privilege of inventory and distribution.(Maripigi, 2021). Therefore, inheritance law in the Civil Code is not only related to the law of property, but is also closely related to the law of contracts, family law, and the law of evidence.

Thus, the placement of inheritance law in Book II of the Civil Code, along with provisions on property, substantially implies that inheritance is part of property law. However, inheritance

concerns not only ownership but also personal status and the continuation of legal relationships between generations.(Natania & Lesmana, 2024). In this context, inheritance law functions as a legal instrument that guarantees the continuity of a person's rights and obligations after his death, while providing legal certainty to heirs and third parties.

Therefore, the inheritance law regulations in the Civil Code need to be understood comprehensively, not only as technical provisions for the acquisition of property rights, but as a reflection of a broader system of property law, which includes the principles of justice, fairness, and protection of the interests of the family and external parties related to the heir.

C. Normative Structure, Principles of Inheritance, and Their Implications for the Rights and Obligations of Heirs

Inheritance law in the Indonesian civil law system is regulated normatively in Book II of the Civil Code, which also regulates property and property rights. This regulation cannot be separated from the substance of inheritance law itself, which is essentially an integral part of property law. Inheritance is seen as a legal mechanism for preserving and transmitting the property rights and civil obligations of a deceased person to those legally designated as heirs.(Natania & Lesmana, 2024)Therefore, inheritance is not just the transfer of ownership rights to objects, but also includes various other rights and obligations attached to the heir's assets.

The legal basis for acquiring ownership rights through inheritance is regulated in Article 584 of the Civil Code, which states that: "Ownership rights to an object cannot be acquired in any other way, except by possession, by attachment, by expiration, by inheritance, either according to the Law or by a will." This formulation confirms that inheritance is included in one of the ways of acquiring ownership rights that are valid according to positive law. Although inheritance in this Article is referred to as a way of acquiring ownership rights, in practice inheritance is not only limited to eigendom (ownership rights), but also includes other property rights, such as usage

rights, building use rights, and rental rights. In addition, heirs also acquire responsibility for the debts of the testator according to the principle of *activa et passiva hereditatis*, namely that the testator's inheritance includes all assets and liabilities inherited.(Setiawan et al., 2021).

The inheritance system adopted by the Civil Code is an individual-bilateral system, meaning that every child or descendant, whether from the father's or mother's side, has the same rights to the inheritance of both parents. This is reflected in the principle of equal rights in inheritance (*égalité successorale*), where there is no distinction between sons and daughters, or legitimate children and children born out of wedlock who have been recognized or legalized.(Burhan, 2017)This inheritance model is personal, meaning that inheritance rights are attached to blood relations or legitimate legal relations, not to the extended family community or communal system as in customary law.

On the other hand, inheritance law in the Civil Code recognizes two forms of inheritance, namely inheritance *ab intestato* (according to law) and inheritance *testamentair* (based on a will).(Burhan, 2017). Inheritance according to law occurs if the testator does not leave a will or the will is invalid, while inheritance based on a will is an expression of the testator's individual wishes regarding the distribution of his or her inheritance. Both are regulated in detail in the provisions of the Civil Code and are subject to the principles of formality and document legality.

The inheritance law provisions in the Civil Code have important implications for legal certainty and the protection of heirs' rights. On the one hand, the individual-bilateral inheritance system promotes efficiency and transparency in the distribution of inheritances (*nalatenschap*). (Prayuti et al., 2024) However, on the other hand, the complexity of proving a person's legal relationship and civil status can be a source of inheritance disputes, especially in societies that are still strongly influenced by customary kinship values or legal pluralism systems.

Thus, the inheritance law provisions in the Civil Code constitute a private-formalistic legal

system, based on the principle of freedom of will (testamentaire vrijheid), the principle of equality of heirs, and the principle of individual inheritance rights. This approach aligns with the character of the continental legal system (civil law system), which emphasizes legal certainty and individual protection of property rights.(Tanjung et al., 2025).

D. Principles and Elements of Inheritance Law from the Perspective of the Civil Code

Inheritance law in the Indonesian Civil Code (KUHPerdata) is built on a foundation of general civil law principles that provide direction for the inheritance process. These principles not only serve as a normative basis for the distribution of an inheritance to its heirs, but also reflect the legal values that society seeks to uphold. Among the most fundamental principles is the principle of freedom of contract, which allows the heir to determine who will receive their inheritance through a legally valid statement of will, such as a will.(Sutjiadi et al., 2025)This freedom remains limited by positive legal provisions to maintain justice and order.

The principle of justice is also an important foundation in inheritance law. The distribution of inheritance must reflect fair treatment of all parties legally related to the testator, particularly the immediate family.(Ritonga & Harahap, 2024)In this context, justice does not mean an equal distribution, but rather a distribution that is in accordance with the status and rights of each party based on the law and the will of the testator. The principle of protecting personal rights also ensures that every individual, both testator and heir, has the right to protection of honor, property, and inheritance, which are part of their civil rights.

In addition, the principle of legal responsibility emphasizes that every legal action in the inheritance process, including the management and distribution of inheritance, must be carried out in good faith and based on the law.(Natania & Lesmana, 2024)Errors or negligence in managing an inheritance can give rise to legal liability, both civil and criminal, especially if it results in losses to other heirs. The principle of legal certainty also plays a crucial role, where all provisions in

inheritance law must be clear, consistent, and predictable so that all parties know their rights and obligations with certainty. With legal certainty, conflict can be minimized and the inheritance process can proceed in an orderly manner.(Natania & Lesmana, 2024).

The final, equally important principle is the principle of compensation for losses. In inheritance law, if an unlawful act or violation of an heir's rights occurs, the injured party has the right to demand compensation, both material and immaterial, to restore the estate to its original position (restitutio in integrum).(Juliardhi & Wardhani, 2023)These principles form the normative framework that underpins inheritance practices in the Indonesian civil law system.

In addition to these principles, inheritance law also has basic elements that are crucial in realizing inheritance. In general, legal experts such as Anisus Amanat state that there are three main elements in inheritance law: the heir (erflater), the heirs (erfgenaam), and the inheritance (boedel).(Anggita, 2020). An heir is a person who dies and leaves behind assets, while the heirs are those who are entitled to receive a portion of the assets. Inheritance includes all of the assets and liabilities of the testator, including liabilities and receivables.(Anggita, 2020).

However, another broader view was put forward by Abdul Kadir Muhammad, who stated that the elements of inheritance law include five things, namely the existence of legal subjects in the form of heirs, heirs, and recipients of wills; the legal status of heirs who have a legal basis to receive the inheritance; the legal event in the form of the death of the testator; the legal relationship between the testator and heirs that gives rise to legal rights and obligations; and the legal object which includes the testator's inheritance, including assets and debts. These five elements show the complexity of the inheritance system, which is not only related to family relationships, but also concerns the structure and legal status that underlies the inheritance process itself.(Kadir, 2022).

Thus, the principles and elements of inheritance law are inseparable. Legal principles provide moral and legal legitimacy to the

inheritance process, while legal elements provide a concrete structure so that the inheritance process can proceed in accordance with applicable legal provisions. This integration of principles and elements ensures that inheritance law in the Civil Code can function effectively and fairly in resolving inheritance issues in a pluralistic society like Indonesia, which also recognizes the existence of Islamic inheritance law and customary law in practice.

IV. CONCLUSION AND SUGGESTIONS

A. Conclusion

Inheritance law is an integral part of the civil law system that regulates the distribution of a deceased person's inheritance to those deemed to be his or her heirs. In the context of the Civil Code, inheritance law is systematically regulated in Book II along with provisions regarding objects, because inheritance involves not only the transfer of ownership rights to objects, but also rights and obligations in the realm of property law as a whole. Inheritance is understood as one way to obtain property rights as affirmed in Article 584 of the Civil Code, which emphasizes that property rights can be obtained through inheritance, either based on law or a will.

The distribution of inheritance in the Civil Code is based on the individual-bilateral principle, where every individual has the right to inherit from both parents, both father and mother. The classification of heirs is based on the degree of kinship, which is divided into several groups, starting from the closest to the most distant, with the principle of exclusivity of the closest group closing the rights of the next group. Overall, the regulation of inheritance law in the Civil Code reflects a positive legal effort in providing legal certainty regarding who is entitled to receive an inheritance, the proportion of their rights, and the legal basis underlying the transfer of property rights in an inheritance.

B. Suggestion

A deeper public understanding of the inheritance laws stipulated in the Civil Code is needed to prevent disputes between heirs. Furthermore, harmonization of the civil inheritance law system and family values is

crucial to ensure fair and equitable distribution of inheritance.

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