

Legal Certainty in the Determination of Ownership Rights Over Land Assets of Catholic Church Legal Entities in Indonesia

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ABSTRACT

Land assets are a crucial prerequisite for the Catholic Church's ongoing apostolic mission in Indonesia. However, multiple interpretations, ambiguities, and inconsistencies in understanding the legal status of the Catholic Church as a legal entity create normative uncertainties in land registration and obstruct the granting of ownership rights. This study aims to analyze these legal issues, formulate relevant legal concepts, and develop arguments to ensure certainty of land rights. Employing normative juridical methods and a statutory approach, the research examined the 1960 Basic Agrarian Law (UUPA), land registration regulations, Staatsblad 1927, and Minister of ATR/KBPN Decree No. 21 of 2024. The findings reveal a lack of synchronization between the substantive recognition of the Catholic Church as a legal entity and administrative procedures, leading to inconsistent practices, potential discrimination, and legal uncertainty. The study recommends regulatory harmonization, standardization of land registration procedures for religious legal entities, and the development of national technical guidelines to strengthen legal certainty, justice, and non-discrimination in the management of church land assets.

INTRODUCTION

Land is important in supporting all actualization of the activities of religious bodies, both directly related to the religious field and the social field in the life of the nation and state. Even the land reveals and shows the existence of a religious body (Sikka, 2024). Because of this, the need for land for religious entities needs to be guaranteed legal certainty. One of the concrete forms is the provision of the determination of land ownership rights for religious entities as a form of guarantee of the recognition of the State and Government for the function and role of religious entities for human life and livelihood that determines the civilization of a nation (Arisaputra, 2015).

In general, legal certainty over land is regulated in the Basic Agrarian Law Number 5 of 1960 as a *lex generalis* of the applicable laws and regulations. This study wants to review the subject of the Religious Body of the Catholic Church in Indonesia who wants to get legal certainty on the determination of ownership rights to their land assets as Article 21 paragraph (2) of the UUPA which states that legal entities can have property rights under its conditions. The Catholic Church in Indonesia is a religious body that is a legal entity based on the Staatsblad 1927.

Previous research has extensively examined issues related to land ownership rights for religious legal entities. Arisaputra (2015) emphasized that land reform in Indonesia must

guarantee legal certainty for all land rights holders, including religious entities. Tehupeiory (2021) highlighted that normative legal research on land registration reveals significant gaps between statutory regulations and their implementation by administrative officials. Napitupulu (2023) discussed the complexities of agrarian law in Indonesia, particularly regarding the acquisition of ownership rights by legal entities in the social and religious fields.

Furthermore, several studies have specifically addressed the legal status of religious bodies in Indonesia. Widjaja (2003) analyzed the hierarchy of land rights and concluded that religious entities face unique challenges in obtaining property rights due to their non-commercial nature. Harahap (2016) examined the distinction between legal entities in the commercial and non-commercial sectors, noting that foundations and religious bodies are often treated differently from business entities. Puang (n.d.) specifically investigated the juridical status of the Catholic Church as a legal entity entitled to land ownership rights, identifying the *Staatsblad 1927* as the primary legal basis for such recognition.

Despite these existing studies, research specifically examining the multiple interpretations, ambiguities, and inconsistencies in understanding the legal status of the Catholic Church as a legal entity particularly the gap between substantive legal recognition and administrative implementation by BPN land office officials remains limited (Saputra et al., 2025; Suhartoyo, 2025). Most prior studies have focused on theoretical legal recognition rather than the concrete obstacles encountered in land registration processes across different land offices (Abdulai & Ochieng, 2017; Abubakari et al., 2018; Dekker, 2017). This gap is significant because legal certainty for church land assets directly affects the Church's ability to carry out its apostolic and social missions in Indonesia.

The existence of multiple interpretations, ambiguities and inconsistencies in understanding the legal status of the Legal Entity of the Catholic Church raises juridical and administrative obstacles that indicate the existence of an ambiguity of legal norms. This is due to various interpretations of the understanding of BPN land office officials in implementing the land registration process (Gunarto et al., 2023). Of course, this affects the guarantee of legal certainty in granting the determination of property rights for the land assets of the Catholic Church's Legal Entity.

The novelty of this research lies in examining the gap between substantive legal recognition of the Catholic Church (*Staatsblad 1927*) and administrative implementation by BPN officials, identifying concrete obstacles and multi-interpretations of Decrees No. 1/1967 and No. 21/2024, while integrating Radbruch's and Bentham's theories to propose regulatory harmonization. This study aims to analyze legal obstacles, formulate legal concepts, and develop arguments to ensure legal certainty, justice, and non-discrimination in granting land ownership rights for the Catholic Church in Indonesia. The theoretical benefits include contributions to agrarian law and legal entity law, while practical benefits provide strategic guidance for the Catholic Church, recommendations for the Ministry of ATR/BPN, insights for policymakers, and a foundation for future researchers.

METHOD

Based on these problems, this research was normative research that uses a statutory approach. This approach examines laws and regulations related to each other logically, so that the collection of legal norms is enough to accommodate legal issues to formulate and build a

legal concept that is arranged in a hierarchical manner in order to make legal arguments that answer the problem (Tehupeiory, 2021). Legal materials were collected through library research, including primary legal materials (UUPA No. 5/1960, Government Regulation No. 24/1997, Staatsblad 1927, Ministerial Regulation No. 18/2021, and Ministerial Decree No. 21/2024), secondary legal materials (textbooks and journals), and tertiary legal materials (legal dictionaries). Data were analyzed using qualitative normative analysis with deductive reasoning, comprising identification of relevant legal norms, systematic and teleological interpretation, evaluation of inconsistencies in implementation by BPN officials, and conclusion drawing based on the hierarchy of laws and regulations to formulate legal arguments ensuring legal certainty, justice, and non-discrimination.

RESULT AND DISCUSSION

Obstacles in the Land Registration Process

The implementation of land registration of the Catholic Church Agency as per Government Regulation Number 24 of 1997 includes: registration of land parcels that have not been registered; registration of granting rights to state land; registration of the grant of ownership; granting the right to use the building or the right of use. In its realization, land registration activities are carried out through the collection and processing of physical data, as well as proving rights and bookkeeping in accordance with the provisions of laws and regulations.

There are various challenges faced by the Catholic Church Agency in the process of land registration at BPN land offices. These challenges show the concrete obstacles encountered by the Catholic Church Agency in the implementation of the provisions of the law by the BPN land office officials. These obstacles pose difficulties in the process of applying for land registration to the Catholic Church Body, both juridically and administratively. As a result, the land registration process has become unsmooth, complicated, and convoluted.

Based on the conclusions that can be drawn from the land registration process carried out independently, obstacles were found in the land registration process to obtain the determination of the granting of ownership status over land. The obstacles are as follows:

1. Understanding of the legal subject of the Catholic Church

The legal subject of the Catholic Church Agency is a fundamental matter related to the applicant's data in a land registration application. The applicant's data is the main obstacle related to the status of juridical legality as a legal entity and the application of administration based on the provisions of the law as a subject who can have ownership of land. This applicant data is very important in the process of submitting and submitting document files as an application to the BPN land office to be declared to be processed in land registration.

2. The relationship between legal subjects and the object of designation.

The determination of land ownership is an obstacle that does not provide certainty and legal usefulness which is only based on the capacity of understanding of the BPN land office apparatus where each land office shows differences in interpreting and implementing the provisions of the law.

3. The application of administrative rules that are not transparent and convoluted.

The land registration process is realized through the application of administrative rules as a requirement that must be completed by the applicant. However, the lack of transparency

in the public services provided by the BPN land office officials to the applicant caused difficulties that resulted in a convoluted process.

Juridical Obstacles to the Determination of Land Titles in the Catholic Church

1. Misunderstanding of the Catholic Church as a Legal Entity

The lack of understanding of the officials in the Ministry of ATR/BPN, especially in the BPN land offices on the Catholic Church Agency in Indonesia as a legal entity has caused a polemic in viewing the legality of the Legal Entity of the Catholic Church based on the 1927 Staatsblad. This is reflected in the way of view applied as a legal entity in general. In general, a legal entity is understood as a legal entity if it has obtained a determination and ratification from the Minister of Law. This is inversely proportional to the Legal Entity of the Catholic Church which is a legal entity but does not require the determination and ratification of the Minister of Law. This is a peculiarity of the Church's Legal Entity which refers to the Staatsblad 1927.

From this side, it shows that the BPN land office officials are only based on understanding the provisions of the laws and regulations that apply in general to a legal entity. As a result, the way of looking at and understanding the Legal Entity of the Catholic Church is as follows:

- a. **The Catholic Church as a Community Organization:** The Catholic Church as an entity is understood as the same religious body as a community body/association or organization. The Catholic Church is seen as a community organization in the religious field that aims to develop and foster religious and social life. This is because the Catholic Church consists of bodies/associations that seem to stand alone with each other, even in apostolic work as a form of activity.
- b. **Legal Entity of the Catholic Church as a Foundation:** The Catholic Church is seen as a foundation based on the fact that the Catholic Church can have its own property, have management, and have purposes and purposes, therefore the Catholic Church as a legal entity needs to have a deed of establishment before a notary and get approval from the Minister of Law.
- c. **Legal Entity of the Catholic Church as an Association:** The body of the Catholic Church is seen as an association considering that the term association is used not on the basis of a group of people who have the same purpose and purpose to develop and empower their members and are non-profit. But because the term is such a term in the Catholic Church established by the Universal Catholic Church (Vatican).

Based on the information above, it can be concluded that the views and understanding of the Catholic Church as mass organizations, foundations and associations are as follows:

- a. The body of the Catholic Church is always associated with the purpose and purpose of its activities engaged in the religious and social fields, and is not oriented to seek profit where it is in accordance with mass organizations, foundations or associations that have the same domain in that regard.
- b. The body of the Catholic Church, which is based on the Staatsblad of 1927, is not sufficiently understood and understood as a provision of laws and regulations that have peculiarities and at the same time differences from a legal entity that must be determined and ratified by the Minister of Law.

Multi-interpretation of Legal Products Designation of Legal Entities the Catholic Church can Have Property Rights

Multi interpretation of a legal product is inevitable and has the impact of creating legal uncertainty on a legal product. The existence of multiple interpretations of legal products that state that the appointment of a Legal Entity of the Catholic Church can have property rights shows the ability and integrity of the BPN land office officials. The multiple interpretations of legal products that state that the appointment of a legal entity of the Catholic Church can have property rights are as follows:

- a. Decree of the Director General of Agrarian Affairs and Transmigration No. 1/Dd-AT/Agr/67

The Decree became a polemic in each land office due to the non-uniform multi-interpretation of each BPN land office. The inconsistencies in the Decree include:

- 1) Designation that can have property rights

The BPN land office officials understand that only based on the second dictum of Decree Number 1 of 1967 states the granting of property rights if the land is used for churches; pastor; monasteries; chapel; religious schools and their dormitories; the place of khalwat, each with its courtyard; HGB if used for other purposes.

There are BPN land office officials who interpret Decree Number 1 of 1967 textually in accordance with the things mentioned, so that outside the mentioned allocation, HGB will be given. Even the phrase "each and its pages" tends to be ignored so that as a result supporting facilities such as parking lots are not given property rights. However, there are also BPN land office officials who view Decree Number 1 of 1967 by following existing developments related to the need for land for the apostolic work of the Catholic Church, so that it is used as the basis for granting land ownership.

- 2) Validity Period of SK

Some of the understandings of the validity of the decree include:

- a) In the extreme, it is no longer applicable. It is based on the understanding that the Decree is to answer the needs related to the conversion of eigendom land which is given 20 years since the Decree was issued, so that after 1987 it is no longer valid and cannot be used as the basis for an application for the determination of property rights.
 - b) It is no longer in accordance with the development of the times. Based on the government structure that has been different and changed, the latest replacement decree is needed in accordance with the current situation of the government structure in order to apply for the determination of land ownership.
 - c) It is still considered valid and can be used. Based on the view that the laws and regulations of the decree are still declared to be valid as long as there are no substitute rules even though the government structure has changed.
- b. Decree of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency Number 21/Pnj/KEM-ATR/BPN/VI/2024

The Ministry of ATR/KBPN Number 21 of 2024 is an update of legal products that serve as legal guidelines for every land registration application to obtain the determination of land ownership rights for the Legal Entity of the Catholic Church. However, the multiple

interpretations of this latest legal product also cause legal uncertainty in its application at the BPN land office. It seems to be understood as follows:

1) The first dictum of point a.1

The existence of a period of 1 year to submit a land list creates legal uncertainty that raises concerns and confusion for the Legal Entity of the Catholic Church over the subsequent impact on the phrase of the dicta.

2) The first dictum of point a.2

The statement that title to land can only be granted as long as the land is used for purposes directly related to religious business and in the implementation of its activities is not solely for profit causes multiple interpretations by the BPN land office officials on the subject and object in granting the determination of land titles. This can be seen from the following understanding:

- a. The phrase "which is directly related to religious ventures". If understood narrowly, it means only those related to places of worship. In fact, the Catholic Church in actualization in the midst of life and society carries out quite a wide and diverse religious effort. The Church's apostolic work is not only limited to the field of religious work as well as its pastoral work, but also to the expression of involvement in life in the community through its social works.
- b. The phrase "his activities are not solely for profit". BPN land office officials have a tendency to interpret the phrase as an activity that does not contain financial activities in the sense that there is no levy/withdrawal of fees or receipt of any funds. In fact, the phrase should refer to an activity that aims not to seek self-enriching profits or seek maximum profits. The existence of financial activities is a natural part of financing and maintenance in order to maintain the sustainability of an activity which of course requires operational costs.

3) The fourth dictum

A statement that the Minister of ATR/KBPN or an appointed official can cancel lands with property status if they are not directly related to religion. Of course, this is something of concern for the Catholic Church Body, given the multiple interpretations of the understanding of "those directly related to religion". All of this creates uncertainty about the status of the land that has been acquired so far.

Administrative Obstacles to the Determination of Land Titles of the Catholic Church

1. The Obligation of Endorsement from the Minister of Law as a Legal Entity and the Obligation to Have a Business Identification Number

One of the things that is requested in the process of submitting a land registration application at the BPN land office is the applicant's data. This is based on referring to the requirements for land registration applications which refer to Article 54 of Ministerial Regulation Number 18 of 2021. Based on the provisions of the regulation, the administrative requirements applied in the land registration process for the Catholic Church Agency to obtain the determination of the granting of land ownership rights related to the applicant's data, namely:

- a. The body of the Catholic Church which is a legal entity must be based on a determination and ratification by the Minister of Law.
- b. The body of the Catholic Church as a legal entity must have an NIB.

c. The Catholic Church as a legal entity that requests the determination of the granting of ownership of land must be based on a decree from the Minister of ATR/KBPN.

2. Ambiguity and Inconsistency in the Implementation of the Granting of Land Rights Status

When referring to the data on land asset ownership in the Archdiocese of Jakarta, it can be observed that:

a. The plots of land on which the house of worship stands have not all been able to obtain the determination and granting of ownership rights to the land, some are still given with the status of right of use or right to use buildings.

b. Plots of land as a support for places of worship, such as parking lots, pastoral churches, pastoral buildings/houses that are scattered or even not become a single expanse are generally only given building use rights or right of use, while those who can get property rights are not many.

c. The land on which it is used for the Church's apostolic works of a social nature, such as: educational or health works are generally only given building use rights.

The common thread from these observations shows that the granting of land rights status is greatly influenced by the understanding and interpretation of administrative regulations submitted in the capacity and disposition of each BPN office of the National Land Registry. The allegation of the possibility of a 'subjectivity' factor from the BPN office apparatus shows legal uncertainty over the application of a legal provision that can harm the Catholic Church Body.

3. The Unprofessionalism of BPN Office Officials as a Public Service

With the existence of Land Order, BPN land office officials are highly expected to have reliable skills and abilities in the land sector, especially in responding to a problem in the land sector in order to carry out increasingly complex and multidimensional land tasks. BPN land office officials are required to be more professional with more transparency, even more efficient and effective in providing services to people who are increasingly critical and demanding their rights. The professionalism of the BPN land office apparatus is a reflection of the integrity and capability supported by knowledge, skills and experience (Roni Sukmawardi Sinaga). However, when juxtaposed with the principles of land registration, there is a reality that is contrary to the fact that it is not uncommon for administrative obstacles to the work of BPN officials to be as follows:

a. Simple Basics

On a simple principle, it is stated that the main provisions and procedures for land registration both in theory and practice can be easily understood by interested parties, especially by land rights holders. However, in reality, what is felt often appears to be unclear or vague in implementing the requirements for completeness of administrative files for the land registration process. The underlying things that happen:

1) Lack of clarity or incompleteness of accurate information on the application of administrative requirements rules at each land office. The application of the requirements for completeness of administrative files for each land office varies from one to another.

2) Replacement / mutation of human resources, both in the ranks of leaders and operational staff in the structure at the BPN land office. Personnel changes often result in changes in policies on the implementation of the completeness of the administrative requirements files that have been submitted.

3) The file that was attached when submitted is said to be non-existent. This is one of the things that often happens, when administrative requirements files that have been submitted for months are returned saying that something is missing when in fact it has been attached.

b. Safe Basics

The spirit of the principle of safe in land registration aims to provide a guarantee of legal certainty as the purpose of land registration itself. The fact that there is a double certificate for the same land parcel issued by the BPN land office shows the opposite. The double certificate gave rise to land disputes that often tended to be more detrimental to the Catholic Church.

c. Affordable Basics

The spirit of the affordable principle shows that the services provided in the context of land registration provide clarity in determining costs and costs in the context of land registration. However, the reality on the ground becomes different when there is no "smoothing fee" that can smooth and accelerate the process of each stage in land registration. As a result, if the management follows the procedures and costs that are set officially, it must be accompanied by patience and tenacity in undergoing each existing process.

d. Cutting-edge Basics

Efforts to organize and settle land assets owned by the Catholic Church Agency are not only an internal effort of the Catholic Church, but also a form of direct support for updating data at the BPN land office. The existence of efforts to establish cooperation in the process of implementing land registration through a Memorandum of Understanding (abbreviated as MoU) is felt to be ineffective and provides significant benefits in this regard. The idea of cooperation built between the Ministry of ATR/BPN and the Catholic Church seems to only have a beautiful echo that occurs at the central level of the Ministry and Regional Office in an official symbolic signing ceremony. The reality on the ground shows that the lower level or operational implementation is far from expectations.

e. Open Basics

There is an application "Touch My Land". is a web-based electronic program that aims to help monitor the land registration process in the performance of BPN land office officials, as well as to check the land assets owned and registered at the land office in accordance with the spirit of the principle of openness. However, in reality, this application is still far from expectations where this application often experiences disruptions and shows the performance of land office officials who are not ready for the developed system.

Analysis of Legal Obstacles to the Guarantee of Legal Certainty in the Determination of Land Ownership of Catholic Church Bodies

If we reflect on the registration process that occurred, it simply shows that the legal instruments that state that the Catholic Church can obtain ownership rights over land that should seem clear but do not provide a guarantee of legal certainty. If we reflect on Gustav's theory of legal certainty, of course, what happens is the opposite where legal certainty is closely related to positive legal instruments and the role of the state in actualizing them. Legal certainty is a form of search and protection for justice that is sought to be obtained for interested parties in terms of land ownership rights.

Moreover, the concrete reality of the application of administrative rules on land registration if it is reflected in Bentham's theory of utility. A law can only be accepted as law

if it aims to achieve the goals: abundance, protection of status and property, and to minimize injustice. The existence of a uniformity in the understanding and implementation of legal provisions due to multiple interpretations and contradictions among BPN enforcement officials shows that legal norms have not been fully complied with and implemented, even becoming an obstacle that causes difficulties and difficulties for those who want to carry out the provisions of the legal norms. For Betham, the existence of a reality that brings good is happiness, while evil is distress showing a close relationship with the usefulness of the law itself. The use of land must be adjusted to the circumstances and nature of its rights in order to provide benefits for the welfare and happiness of those who own it as well as for the community and the state.

Upholding the Legal Certainty of the Determination of Ownership of Land of the Catholic Church

1. The Catholic Church is a Legal Entity According to the Staatsblad 1927

The Legal Entity of the Catholic Church in Indonesia is based on the legal products of the Dutch colonial heritage that are still valid today. Staatsblad 1927 is a State Gazette in the colonial period referred to as "*Het Staatsblad van Indonesie*" abbreviated as Staatsblad is a form of periodical publication with a numbering of loading containing various information related to all forms of Policies, Announcements, Regulations and Legislation issued by Agencies, Institutions or Governments. This Staatsblad is also defined as a state gazette officially issued by the government that contains new laws and regulations to be officially announced and known to the people.

Therefore, based on the content of the Staatsblad 1927 Nos. 155, 156, 157 and 532, it seems clear that the Catholic Church in Indonesia is a Legal Entity. Even as a Legal Entity has the nature of automatic enforceability as stated in "*Kerken of Kerkgenootschappen alsmede hunne zelfstandige onderdelen bezitten van rechtswege rechtspersoonlijkheid*" which means Churches or Church Bodies, so also its independent branches are "*von rechtswege*"/automatic (Puang) LEGAL ENTITIES.

The Staatsblad 1927 is a legal product of the legacy of the colonial government that is still valid and recognized in Indonesia. This is based on the principle of concordance as stipulated in the provisions of Article I of the Transitional Rules of the 1945 Constitution of the Republic of Indonesia. The Transitional Rule shows that Indonesian law is inseparable from the pre-independence period, the independence process, and the transition to the formation of the Indonesian state after independence. Various laws and regulations that existed and existed before Indonesia's independence, not all regulations were repealed or simply removed taking into account the transition and enforcement of Indonesian law. Regulations regarding new laws and regulations that have not been held based on this Transitional Rule are declared to remain valid. The legitimacy of the laws and regulations also has a strong position in the hierarchy of applicable laws and regulations. The implementation of this transitional regulation aims to avoid legal vacuums due to changes in the legal system and the hierarchy of laws and regulations in Indonesia.

In addition, it is expressly based on point 127 of Law No. 12 of 2011 concerning the Establishment of Laws and Regulations, which states that the transitional provisions contain adjustments to existing legal actions or legal relationships based on the provisions of the old

laws and regulations against the new provisions and regulations. The transitional provisions aim to avoid legal vacancies, ensure legal certainty, provide legal protection for parties affected by changes in the provisions of laws and regulations, and regulate matters of a transnational or temporary nature (<https://lbhpengayoman.unpar.ac.id>, n.d.).

Thus, the position of the Legal Entity of the Catholic Church in Indonesia, which is based on the Staatsblad of 1927, is a legal entity based on laws and regulations (by law). As long as new laws and regulations are not enacted according to Article 1 of the Transitional Rules of the Constitution, they remain valid and have legal force in accordance with the Constitution.

Completion of Administrative Requirements in the Land Registration Process

1. The Legal Entity of the Catholic Church Does Not Require the Endorsement of the Minister of Law

The Catholic Church as a legal entity referring to the Staatsblad 1927 no 156 has an automatic nature. This means that the bodies of the Catholic Church established by the institution of the Catholic Church as legal entities are recognized and legal entities (by law). This validity must only be emphasized through a requirement for a statement from the Governor General, which if discussed at this time is the Ministry of Religion through the Director General of Catholic Guidance.

Because the legal product of the Staatsblad 1927 is a positive law that is recognized and applicable in Indonesia, in interpreting it in the legal context that prevails until now, the Legal Entity of the Catholic Church does not require ratification as a legal entity by the Minister of Law as the provisions of laws and regulations related to legal entities in general, as is the case with Foundations regulated in Law Number 28 of 2004.

2. Legal Entities of the Catholic Church Do Not Need to Have a NIB

The background of the issuance of Electronic Business Licensing or Online Single Submission is to accelerate and increase investment and business where the government issued Government Regulation Number 24 of 2018. This is the basis for the emergence of the Business Identification Number as an official identity and legality for Business Actors to carry out business activities, as well as proof of registration, the basis for fulfilling cross-sector requirements, as well as the integration of various permits and administrative obligations in a single number (<https://pro.hukumonline.com>, n.d.). Then, with the description above, it becomes clear that NIB is intended for commercial business actors as per Article 12 of Government Regulation Number 28 of 2025 concerning the implementation of risk-based business licensing. This is what fundamentally distinguishes the Catholic Church which is a legal entity in the religious field but not a business actor engaged in the commercial economy.

Therefore, the Legal Entity of the Catholic Church does not require a NIB, as also emphasized in a letter from the Ministry of Investment / BKPM to the Director General of Catholic Guidance dated July 19, 2024 regarding an explanation related to the exemption of NIB for non-business activities carried out by the Catholic Church. This is also in accordance with the Standard Classification of Indonesian Business Fields (abbreviated as KLBI) which states that there are activities whose licenses are not processed through the Risk-Based OSS system by looking at the provisions of related laws and regulations, one of which is the activities of religious organizations. By using the explanatory letter from it, the obligation to

include the NIB as a condition for administrative completeness is not necessary and should be resolved.

3. Creation of Subject Accounts on the Computerized System of the Land Office

With the completion of the related settlement of the need for the legalization of a legal entity by the Minister of Law and the need to have a NIB, the land registration process can be continued with the creation of a subject account in the KKP system. The creation of a subject account is essential for the identification of the owner/holder of the right to complete identity data of the individual or legal entity involved in the transaction or land ownership, such as name, NIK/identity number, address, and other contact information.

Regarding the creation of this subject account, considering the peculiarities of the Legal Entity of the Catholic Church which is not approved by the Minister of Law and does not have a NIB, then based on the grouping of subjects in data input, it is included in the non-AHU category. In the Land Office Computerization system (abbreviated as KKP) there are two (2) categories, namely AHU Subjects and Non-AHU Subjects. The administrative requirements for creating a Non-AHU Subject Account, such as: name of legal entity, agency logo, person in charge, address, and email.

4. Harmonization of Understanding of the Legal Entity of the Catholic Church in Indonesia

One of the things that causes misinterpretation of the legality of the Legal Entity of the Catholic Church in Indonesia lies in the nature of its validity based on the Staatsblad 1927 No. 156. Such a fact requires harmonization steps. Harmonization is an important step to further provide information and understanding of the Legal Entity of the Catholic Church in relation to public services, both government and private. The importance of legal harmonization regarding the Legal Entity of the Catholic Church aims to ensure that there is harmony of various related legal regulations so that recognition and understanding can further provide legal certainty, justice and legal protection. Through legal harmonization, a process of adjustment of principles and legal systems is sought that overcomes all things that contradict and irregularities between legal norms, so that a harmonious, harmonious, balanced, integrated and consistent regulation is formed, as well as obeying principles.

Settlement of Determination of Ownership of Land Assets of Catholic Church Bodies

1. Juridical Affirmation of the Acquisition of Ownership of Land Assets of the Catholic Church

The Catholic Church in Indonesia as a legal subject legally recognized by laws and regulations can acquire ownership rights to its land assets. The provisions of laws and regulations on the acquisition of ownership of land assets of the Catholic Church are as follows:

1) Landasan UUPA

Based on the provisions of the land law Article 21 (2) of the UUPA, which states that the subject of property rights are legal entities determined by the government. The word is set by the government to be the keyword that not all legal entities can have property rights, only certain legal entities can have property rights.

Legal entities engaged in the social and religious field are designated in Article 49 as entities that can have ownership of land, but as long as the land is necessary for its business in the social and religious sphere. In matters not directly related to the field they are considered ordinary legal entities.

2) Government Regulations as Derivative Regulations

Furthermore, Article 21 paragraph (2) of the UUPA is affirmed in paragraph (1) of Government Regulation Number 38 of 1963 concerning the appointment of legal entities that can have ownership rights to land. Through this Government Regulation, legal entities that have been recognized as legal subjects, such as religious and social entities, can have ownership rights to land used for purposes directly related to religious and social businesses. However, in the explanation of this article, it is stated that religious and social entities need to be appointed one after the other so that the Government does not hesitate in determining legal entities that can have ownership rights to land as referred to in the provisions of article 49 paragraph 1 of the UUPA.

3) Regulation of the Minister of ATR/KBPN as a derivative regulation

In relation to the granting of land ownership rights for religious entities based on PP 38/1963, it is further regulated in article 52 of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 18 of 2021 regarding legal entities as the subject of property rights and the granting of Property Rights for legal entities as referred to in paragraph (1) b can only be granted to certain land plots as long as they are directly related to and support their main duties and functions.

Based on article 52 of Ministerial Regulation 18/2021, it is clearly stated that religious entities that can have property rights are legal entities recommended by the Minister in charge of government affairs in the religious sector, namely the Ministry of Religion. At the same time, this article clearly shows that a religious entity which is a legal entity in question, can obtain ownership rights to land in the land in its ownership as long as it is directly related to and supports its main duties and functions as described in paragraph (3) letters a and b. includes: places of worship, da'wah buildings, orphanages, nursing homes or orphanages that are directly related to religious or social activities; and the building of health facilities and educational facilities obtained from the management of hospitals and schools/colleges, as well as other businesses used to support da'wah activities, orphanages, nursing homes or orphanages or other activities, which directly support religious or social activities.

4) Decree of the Director General as a Derivative Regulation of Recommendations

As stated in article 1 letter c of PP 38/1963 and Article 52 paragraph (2) of Ministerial Regulation 18/2021 that religious bodies that can have property rights are bodies appointed by the Minister of Agriculture/Agrarian Affairs after hearing the Minister of Religion, the Decree of the Director General of Catholic Community Guidance of the Ministry of Religion of the Republic of Indonesia Number 23 of 2024 dated February 15, 2024 concerning Bodies of the Roman Catholic Church in the Territory of Indonesia was issued. The Decree of the Director General of Catholic Guidance Number 23 of 2024 is a Decree as a whole which in the attachment conveys all the names of Catholic Church Bodies in Indonesia which are legal entities. In the first dictum of the Decree of the Director General of Catholic Guidance Number 23 of 2024, it is stated regarding the Bodies of the Catholic Church in Indonesia which include the Indonesian Bishops' Conference (KWI), Archdioceses, Dioceses, Prefectures, Parishes, Stations, Seminaries/Colleges of Philosophy and Theology, Orders and Congregations / Monks and Nuns / Orders of Service / KOPTARI, Bodies or foundations, and their independent parts are Catholic Religious Legal Entities that can own land with rights property or ownership of other church property, including property related to the duties and apostolic work of the church.

5) Minister's Decree as a Rule of Appointment

Based on the Decree of the Director General of Catholic Guidance Number 23 of 2024, the Decree of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency Number 21/Pnj/KEM-ATR/BPN/VI/2024 dated June 11, 2024 concerning the Appointment of Roman Catholic Church Bodies in Indonesian Territory as Legal Entities That Can Have Ownership of Land. The Minister's Decree is an update of the previous decision, namely the Decree of the Director General of Agrarian and Transmigration Number 1/Dd-AT/Agr/67.

2. Parent Legal Entity and Operational Legal Entity

a. Legal Entities of the Catholic Church According to the Book of Canon Law

Broadly speaking, the KHK classifies 2 (two) types of legal entities, namely public legal entities and private legal entities. A public legal entity is a group of persons and groups of things established by an authorized Ecclesiastical Authority to carry out the tasks entrusted to it on behalf of the Church for the common good, according to the norms of legal provisions. A public legal entity is different from another legal entity called a private one that acts on its own behalf and not on behalf of the Church (cf. Matt. KHK. Can. 116 - §1). Thus, in addition to the universal Church, other public legal entities within the Roman Catholic Church include the diocese (cf. Matt. KHK. 369), ecclesiastical province (cf. KHK. Can. 432), parish (cf. KHK. Can. 515), religious order (cf. KHK. Can. 634), the Apostolic Society (cf. KHK. Kan. 710-730) which is a public legal entity established by an authoritative Ecclesiastical Authority and acts on behalf of the Universal Church and is subject to the laws of the Universal Church.

In understanding the legal entity of the Catholic Church in a country, both from a group of people and objects, which is classified as a public legal entity from the perspective of the Catholic Church is entirely seen as a private legal entity. This is as KHK acknowledges the existence of nationalist principles regarding the provisions of the applicable legal system that apply in a country (cf. KHK Kan. 1274 and 1284). Therefore, the Legal Entity of the Catholic Church in Indonesia is a private legal entity of Indonesia.

Public legal entities according to the Code of Canonical Law are termed as the definition of the parent legal entity (Mukaldyeva & Alkebaeva, 2022; Pham, 2016; Pidubna et al., 2023). The parent legal entity is a recognized Legal Entity of the Catholic Church based on the 1927 Staatsblad as affirmed in the Regulation of the Minister of Religion of the Republic of Indonesia Number 13 of 2025 concerning Catholic Religious Legal Entities which are mentioned in the attachment to the Decree of the Director General of Catholic Community Guidance of the Ministry of Religion of the Republic of Indonesia Number 23 of 2024 concerning the Bodies of the Roman Catholic Church in the Territory of Indonesia.

b. Operational Agency as the Implementing Legal Entity

One of the ways to implement the mission of the church's apostolic work, especially in various fields of social work for the community, the Catholic Church Legal Entity establishes an operational body in the form of a legal entity, be it a Foundation / Association or Limited Liability Company in accordance with the provisions of applicable regulations. An operational entity as an executing legal entity can be established based on the principles of civil law and special provisions regarding legal entities (Mukherjee & Chang, 2025, 2026).

Based on these provisions, the Catholic Church can carry out its business activities through legal entities. The difference between a legal entity and a non-legal entity is in the assets obtained from the business entity and the responsibility of the founder of the business

entity. A Business Entity in the form of a Legal Entity is a business entity where there is a separation of the owner's wealth from the business entity's wealth, so that the owner is only responsible for the assets he owns (Harahap, 2016).

Through a legal entity, the results obtained are not intended for personal enrichment or owners. But all the results obtained are intended to support the Church and maintain the continuity of the work and all the work of the Church's ministry. Thus, the results obtained from the implementing body are not solely to seek profit or wealth as much as possible, but are always directed in realizing the spirit of collegiality that prioritizes the principle of solidarity and subsidiarity between Catholic Church Bodies in Indonesia.

c. Use and Utilization of Catholic Church Land Assets for Implementing Legal Entities

The use and utilization of land assets owned by the Catholic Church is intended for the realization of the church's mission which is expressed through various apostolic works of the church. The land assets owned by the Catholic Church Agency can be used by the implementing legal entity as a manifestation of the operationalization of the church's apostolic work in accordance with the provisions of applicable regulations. Although the use and utilization of land assets is used by the executing legal entity, it does not mean that there is a transfer of ownership of land assets from the Catholic Church Agency to the executing legal entity.

Land assets can still be used by the implementing legal entity in accordance with the provisions of applicable regulations. In this case, the Catholic Church has always based itself on the spirit of maintaining and maintaining proprietary assets so that they are not lost. For example, it is related to laws and regulations that require that land assets must use the name of the organizer, as is the case in the management of the issuance of operational permits for educational units. In Article 4 paragraph (2) letter g of the Regulation of the Minister of Education and Culture Number 36 of 2014 concerning Guidelines for the Establishment, Amendment, and Closure of Primary and Secondary Education Units. The article states that the establishment of an educational unit must attach data on the status of land ownership and/or buildings of educational units as evidenced by valid ownership documents in accordance with the provisions of laws and regulations on behalf of the Government, local governments, or organizing bodies. This requirement is also affirmed in Article 184 paragraph (3) letter f of Government Regulation Number 17 of 2010, which requires that data on the status of land ownership and/or buildings of formal education units must be proven by valid ownership documents on behalf of the organizing body.

Therefore, in response to various such laws and regulations, land assets owned by the Catholic Church Agency can be applied for in land registration, namely the Right to Use the Building / Right to Use on top of the Property Rights as stated in Article 37 paragraph (2) of Government Regulation Number 18 of 2021.

The granting of these rights is stated through a deed made by the Land Deed Making Officer (abbreviated as PPAT) by the owner of the property rights as per Article 38 paragraph (3) of Government Regulation No. 18 of 2021 (Napitupulu, 2023). The basis used as the basis for the application for HGB/HP over property rights is (Napitupulu, 2023):

- 1) Lease deed / Borrow Use. The deed explains that the user, either as a tenant/borrower can apply for HGB/HP as much as rented/borrowed in accordance with a period that does not exceed the limit of the expiration of the lease.

- 2) Power of Attorney Act. The deed explaining the granting of power of attorney from the landholder to apply for his title certificate is processed for the purpose of granting HGB/HP on the land he owns.
- 3) Deed of Grant of HGB/HP on Property Rights. Deed as the main basis for granting building use rights on proprietary land made by the authorized PPAT.

Based on the above description, it is necessary and important that the land assets belonging to the Catholic Church Agency obtain the determination of ownership of the land. The granting of ownership of land owned by the Catholic Church supports the safeguarding of the ownership of assets and their maintenance and continuity so that they can be used and utilized as widely as possible, especially in realizing the Church's mission and at the same time expressing direct involvement in the life of the nation and state in seeking the common welfare.

Analysis of the Legal System for Enforcing Legal Certainty for the Determination of Land Titles of Catholic Church Bodies

When reflecting on the reality that occurred with Bentham's theory of utility, it shows that the written law that has been enacted has not provided a basic principle of rational legal reform by prioritizing the principle of utility. Laws that are supposed to guarantee and provide happiness for the wider community by clarifying the legal concept are still far from clarity that gives a sense of justice and usefulness. The written and promulgated land law needs to be codified in relation to other written laws, so that a clear and correct guideline can be prepared to be obeyed by the community and government officials as public servants in the field of land. Therefore, in the formulation of the guidelines, together with the principle of utility, it is directed to the public interest and prevent abuse of power. Thus, all rules applied in the land registration process must make it possible to obtain knowledge of the law easily, as well as provide legal explanations that show the relationship associated with the public benefit (Bentham, 1952).

CONCLUSION

If we look at the juridical principle, the Catholic Church is a legal entity that can obtain the determination of property rights as stipulated in Article 21 paragraph (2) of the UUPA. All derivative provisions of the UUPA that are requirements as stated in Government Regulation Number 38 of 1963 have been sought to meet the provisions of these requirements. There are two legal bases that are held by the Catholic Church Body, namely the Staatsblad 1927 which states that the Catholic Church Body is a legal entity (by law) and the Decree of the Minister of ATR/KBPN Number 21 of 2024 as a legal update by referring to the Decree of the Director General of Catholic Community Guidance Number 23 of 2024 can be used for applications for submission in the land registration process to obtain the determination of property rights. Therefore, it can be concluded that in substance there is nothing to hinder or hinder the application. When observing the application of administrative rules from the applicable legal provisions on land registration, it shows concrete obstacles to the administrative requirements for documents that must be included as a condition for land registration applications. This is the main problem of the chaotic land registration application process at every land office. Based on the scrutiny in the research, it can be concluded that legal certainty in the enforcement of the determination of property rights over the land of the Catholic Church still requires a long

struggle and it is necessary to find creative and significant efforts to overcome it. There is a general impression that if you talk to the higher parties, namely the Ministry of ATR/BPN regarding the determination of ownership for the land of the Catholic Church Body, you do not find serious problems or obstacles and even tend that everything can be provided by following the existing and applicable legal provisions. But on the other hand, dealing with local land offices is not the case. Each land office has its own policy in implementing administrative requirements that are not uniform with each other. The land office seems to be much more decisive in policy making in the field than the laws and regulations. The spirit of Land Order Chess, which is the foundation of the national land administration system that provides certainty and legal benefits in the field of land, can be a fundamental evaluation question of the public servants provided to the community, namely landowners. Suggestion: On behalf of the Ministry of ATR/BPN, it is necessary to make an affirmation in the technical instructions on the substance of the Legal Entity of the Catholic Church which is based on the Staatsblad 1927 to avoid obstacles in the land registration process; and there needs to be a clear and detailed implementation of administrative rules that are compiled and made and issued by the Ministry of ATR/BPN which applies equally in all land offices. For the Catholic Church Body, it seeks concrete steps, such as: legal harmonization, entering into MoU and Cooperation Agreements with the Ministry of ATR/BPN, and establishing correlations with the Ministry of ATR/BPN.

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