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Nominee Land Sale and Purchase Practices Between Indonesian Citizens and Indonesian Descendants in Yogyakarta (Study of Yogyakarta High Court Decision Number 67/Pdt.G/2021/Pt.Yy)

Analisis Yuridis Terhadap Praktik Jual Beli Tanah Secara Nominee Antara Wni Dan Wni Keturunan Di Yogyakarta (Studi Putusan Pengadilan Tinggi Yogyakarta Nomor 67/Pdt.G/2021/Pt.Yy)

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Abstract

The prohibition on land ownership with ownership rights status for non-indigenous Indonesian citizens has resulted in many nominee agreement practices occurring in Yogyakarta. This

study aims to determine why restrictions on land ownership for non-indigenous Indonesian citizens can occur and to analyze the judge's decision on the nominee practice that occurred in the Yogyakarta High Court Decision Number 67/Pdt.G/2021/PT.YYK. The legal method used in this study is juridical-normative. The study of laws and regulations, legal theory, and court decisions as primary sources of law is the emphasis of normative legal research techniques. The research findings show that the Deputy Governor of DIY Instruction Letter Number 898/I/A/1975 and Law Number 13 of 2012 concerning the Special Status of DIY, Restrictions on land ownership for Indonesian Citizens (WNI) of descent in the Special Region of Yogyakarta (DIY) are a reflection of the dualism of the land law system in force in the Yogyakarta region, and the judge's analysis in the Yogyakarta High Court Decision Number 67/Pdt.G/2021/PT.YYK, the Judge prioritizes the principle of substance over form, namely the actual substance of ownership based on evidence of transactions and control, not just the name on the certificate.

KEYWORDS: *Nominee, Agreement, Land Ownership, Indonesian Citizen of Descent*

Larangan kepemilikan tanah dengan status hak milik terhadap WNI Nonpribumi, mengakibatkan banyaknya praktik perjanjian nominee yang terjadi di Yogyakarta. Penelitian ini bertujuan untuk mengetahui mengapa pembatasan kepemilikan tanah bagi wni non pribumi bisa terjadi dan menganalisis putusan hakim terhadap praktik nomine yang terjadi pada Putusan Pengadilan Tinggi Yogyakarta Nomor 67/Pdt.G/2021/PT.YYK. Metode hukum yang digunakan dalam penelitian ini adalah yuridis-normatif. Kajian peraturan perundang-undangan, teori hukum, dan putusan pengadilan sebagai sumber hukum primer menjadi penekanan teknik penelitian hukum normatif. Pembatasan kepemilikan tanah bagi Warga Negara Indonesia (WNI) keturunan di Daerah Istimewa Yogyakarta (DIY) merupakan cerminan dari dualisme sistem hukum pertanahan yang berlaku di wilayah Yogyakarta, dan analisis hakim pada

Putusan Pengadilan Tinggi Yogyakarta Nomor 67/Pdt.G/2021/PT.YYK, Hakim mengutamakan asas substance over form, yakni substansi kepemilikan yang sesungguhnya berdasarkan bukti transaksi dan penguasaan, bukan sekadar nama dalam sertifikat.

KATA KUNCI: *Nominee, Perjanjian, Kepemilikan Tanah, Warga Negara Indonesia Keturunan.*

Introduction

Land is one of the main aspects of agrarian law in Indonesia, land as a limited natural resource has high economic value and plays an important role in people's lives, especially as a place to live[1]. Over time, people's need for land has increased, therefore, regulations regarding land ownership and transactions become very important[2]. In this context, the Basic Agrarian Law (UUPA) No. 5 of 1960 as the basis for national agrarian law, Indonesian land ownership and use laws are carefully regulated, including restrictions on ownership for Foreign Citizens (WNA). The principle of nationality in the UUPA stipulates that only Indonesian citizens (WNI) and Indonesian legal entities can own land with freehold status. However, in practice, foreign citizens (WNA) are often involved in the purchase and sale of land through nominee mechanisms[3].

Nominee Agreement is an agreement that uses the name of an Indonesian citizen to obtain land ownership status and the Indonesian citizen submits a power of attorney to a foreign citizen to freely carry out legal acts on the land he owns[4]. This raises various legal problems, especially related to legal

[1] Feri Ansa et al., "Keabsahan Perjanjian Nominee Sebagai Bukti Kepemilikan Atas Tanah Berdasarkan Prinsip Privity of Contract" 6, no. 4 (2024), https://doi.org/10.31933/unesrev.v6i4.
[2] Dzurwatul Ulyannuha and Ery Agus Priyono, "Tanggung Jawab Notaris Akan Perjanjian (Akta) Pinjam Nama (Nominee) Warga Negara Asing Dalam Kepemilikan Tanah Dan Bangunan" 6, no. 4 (2024), https://doi.org/10.31933/unesrev.v6i4.
[3] Annisa Nur Hikmah et al., "SYNERGY Jurnal Ilmiah Multidisiplin/PN Gin" 1, no. 3 (2023): 109–18, https://e-journal.naureendigition.com/index.php/sjim.
[4] Ana Silviana, Khairul Anami, and Handojo Djoko Waloejo, "Memahami Pentingnya Akta Jual Beli (AJB) Dalam Transaksi Pemindahan Hak Atas Tanah Karena Jual Beli Tanah," *Law, Development and Justice Review* 3, no. 2 (November 27, 2020): 191–95, https://doi.org/10.14710/ldjr.v3i2.9523.

certainty and protection of land rights, as regulated in Article 21 paragraph (1) of the UUPA which states "Only Indonesian citizens can have ownership rights". This non-transparent practice in land sales and purchases can create injustice and damage public trust in the legal system, especially in land ownership in Indonesia[5]. This uncertainty is related to the land registration and publication system in Indonesia, which plays a role in determining who is the legal owner of a land right and the ownership documents that are the basis and evidence in determining the legal owner[6].

However, there is a unique prohibition in the Special Region of Yogyakarta, the prohibition states that non-native Indonesian citizens, including those of Chinese, Arab, or other descent, are prohibited from possessing land rights in the DIY area[7]. This prohibition is stated in the Instruction of the Deputy Head of the DIY Region No. K.898/I/A/1975. If there are non-native Indonesian citizens who want to obtain land, then the land must first be released to become state land, and then only other rights can be given such as Building Use Rights (HGB), Use Rights, or Cultivation Use Rights, not ownership rights[8].

An example of a case regarding the ownership of Indonesian citizen land in Yogyakarta using a nominee agreement is the Yogyakarta High Court Decision Number 67/Pdt.G/2021/PT.YYK. The chronology is, in mid-1996, a woman named Niniek Widjajanti, who is an Indonesian citizen (WNI) of Chinese descent who has long lived in Yogyakarta, bought a plot of land and a building on Jl. Cik Di Tiro No. 2, Yogyakarta. The land and building were owned by Mrs. Tedjo Baskoro's family, who at that time were completing the

[5] Rosyani Ada and Akhmad Safik, "Analisis Yuridis Kepemilikan Hak Atas Tanah Melalui Perjanjian Nominee Oleh Warga Negara Asing Di Indonesia (Studi Putusan Perkara Nomor: 2959 K/Pdt/2022)" 6, no. 2 (2023), https://doi.org/10.31933/unesrev.v6i2.

[6] Syifa Azzahra, "Prinsip Kehati-Hatian Notaris Dalam Pembuatan Perjanjian Nominee Bagi Warga Negara Asing Sebagai Dasar Peralihan Hak Atas Tanah," *Acten Journal Law Review* 2, no. 1 (April 30, 2025): 87–113, https://doi.org/10.71087/ajlr.v2i1.30.

[7] Rahmi Agnes Tania and Iwan Satriawan, "Discriminatory Policy of Land Ownership of the Chinese in the Special Region of Yogyakarta in Constitutional and Local Regulation Perspective," in *E3S Web of Conferences*, vol. 316 (EDP Sciences, 2021), https://doi.org/10.1051/e3sconf/202131604019.

[8] Brilian Satrio Pamungkas et al., "Diskriminasi Terhadap WNI Keturunan Tionghoa Terkait Kepemilikan Tanah Di Yogyakarta," *Ijd-Demos* 3, no. 1 (April 28, 2021), https://doi.org/10.37950/ijd.v3i1.76.

inheritance process for the assets. Niniek and the seller's family agreed on a price of IDR 1.8 billion. As a sign of seriousness, Niniek paid a down payment of IDR 20 million on May 23, 1996. However, because the inheritance administration process had not been completed, the official sale and purchase transaction could only be carried out several years later. After the inheritance process was completed in September 1996, Niniek prepared to continue the transaction. However, he faced a major obstacle: as an Indonesian citizen of descent, he could not own land with the status of a Certificate of Ownership (SHM) in the Special Region of Yogyakarta (DIY) according to local agrarian policy. This was the beginning of the idea of using a "borrowed name" or nominee.

Finally, it was agreed that the name to be listed on the SHM certificate was Trisnawati Rahayu, an Indonesian citizen who at that time had just married Niniek's son, Prathama Kumara (Tommy). Trisnawati, who in 1996 had not even officially become Niniek's daughter-in-law, agreed to her name being used as the formal owner of the land. This agreement was made voluntarily and was known to all parties, including the seller and the notary/PPAT who handled the deed of sale and purchase.

Referring to the previous explanation, the plaintiff Mrs. Niniek and the defendant Mrs. Trisnawati have admitted that they violated. The law by entering into a nominee agreement so that Indonesian citizens of descent could own land with freehold status[9]. This is what underlies the author's discussion of the practice of buying and selling land by nominee between Indonesian citizens and Indonesian citizens of descent in Yogyakarta based on the Decision of the Yogyakarta High Court Number 67/Pdt.G/2021/PT.YYK.

Although the author has conducted many studies discussing the legal consequences of nominee agreements on ownership of freehold land in Indonesia by Indonesian citizens of Chinese descent, the research and findings are different from

[9] Dewi Masithoh, Dominikus Rato, and Ermanto Fahamsyah, "Tanggung Jawab Notaris Dalam Pembuatan Perjanjian Nominee Sebagai Dasar Peralihan Hak Milik Atas Tanah Oleh Warga Negara Asing Di Indonesia," *Jurnal Syntax Transformation* 2, no. 07 (July 23, 2021): 937–48, https://doi.org/10.46799/jst.v2i7.327.

previous studies, thus maintaining the novelty of the research. An example of previous research is the 2021 study "Prohibition of Land Ownership for Indonesian Citizens of Chinese Descent in Yogyakarta, Positive Legal Perspective" by Afan Husni Maulana, which claims that the prohibition of land ownership for Indonesian citizens of Chinese descent in Yogyakarta is discriminatory and violates national and international legal norms of justice and equality. Research conducted by Mawar Febriyanti in 2023, entitled "Legal Consequences of Ownership of Land Ownership Certificates for Parties Based on Nominee Agreements" states that agreements that use nominee agreements to grant land ownership to foreign citizens in Indonesia have violated the legal basis, so that the agreement is null and void. Unlike previous research, this research is intended to understand why the DIY Government prohibits land ownership with freehold status for Indonesian Citizens of Chinese Descent? This study will also discuss How to Analyze the Decision of the Yogyakarta High Court Judge Number 67/Pdt.G/2021/PT.YYK?

Method

The research method used for this research is juridical-normative, The study of laws and regulations, legal theory, and court decisions as primary sources of law are the emphasis of normative legal research techniques. Legal norms and legal concepts that are relevant to this research are also studied to conduct this research, also included are literature reviews from various books and periodicals, expert opinions, and libraries.

Result & Discussion

A. Land Ownership Restrictions For Indonesian Citizens of Descent In The Special Region Of Yogyakarta

Land ownership restrictions for Indonesian Citizens (WNI) of descent in the Special Region of Yogyakarta (DIY) are rooted in policies issued by the regional government since the New

Order era[10]. This policy was officially stated in the Instruction of the Head of the Special Region of Yogyakarta Number K.898/I/A/1975 signed by the Deputy Governor of the Special Region of Yogyakarta, Paku Alam VIII, on March 5, 1975. The contents of the Instruction of the Head of the Special Region of Yogyakarta No. K.898/I/A/1975 state:

"In order to standardize the policy of granting land rights in the Special Region of Yogyakarta to a non-Indigenous Indonesian Citizen, it is hereby requested: If a non-Indigenous Indonesian Citizen buys land owned by the people, it should be processed as usual, namely by releasing the rights, so that the land returns to being state land directly controlled by the DIY Government and then the interested party/relinquishment must submit an application to the Head of the Special Region of Yogyakarta to obtain certain rights."

This instruction was issued in response to the regional government's concerns about the dominance of land ownership by non-indigenous citizens, especially Chinese, Arabs, and Indians, which had occurred since the Dutch colonial era. At that time, much land in Yogyakarta was sold to companies owned by non-indigenous citizens, raising concerns about the reduction in land owned by indigenous people. This instruction later became the basis for limiting land ownership rights for non-indigenous Indonesian citizens in the Special Region of Yogyakarta[11]. The Instruction of the Head of the Special Region of Yogyakarta Number K.898/I/A/1975 expressly ordered that land ownership rights not be given to non-indigenous Indonesian citizens (including descendants of Chinese, Arabs, Indians, Japanese, and Europeans), but could only be given Building Use Rights (HGB) or other use rights[12].

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[10] Jaenudin Umar, "KEWENANGAN OTONOMI DAERAH: SISTEM PERTANAHAN DAERAH ISTIMEWA YOGYAKARTA," *Jurnal Ilmiah Indonesia, Februari* 2021, no. 2 (n.d.): 114–19, http://cerdika.publikasiindonesia.id/index.php/cerdika/index-114-.

[11] Muhammad Rafhael Purnawan Musa et al., "Human Rights and Pancasila: A Case of Tionghoa Ethnic Discrimination in Indonesia," *Indonesian Journal of Pancasila and Global Constitutionalism* 1, no. 1 (January 31, 2022): 119–70, https://doi.org/10.15294/ijpgc.v1i1.56879.

[12] Ferbiano Geraldi Putra Magister Kenotariatan, "PENERAPAN PRINSIP KEHATI-HATIAN DALAM MEMBUAT AKTA JUAL BELI BERDASARKAN PERJANJIAN PINJAM NAMA," *Jurnal Sains Student Research* 2, no. 4 (2024): 740–54, https://doi.org/10.61722/jssr.v2i4.2052.

This policy causes every application for a certificate of ownership by Indonesian citizens of descent to always be rejected by the local land office, and if the land ownership is sold to an Indonesian citizen of descent, then the rights must first be released and the land returned to the state, only then can the Indonesian citizen of descent submit an application for use rights. Although the Basic Agrarian Law (UUPA) No. 5 of 1960 nationally guarantees that all Indonesian citizens have the right to own land without discrimination, DIY has special rights in land matters based on Law Number 13 of 2012 concerning the Special Status of DIY. Article 7 of the DIY Special Status Law emphasizes that the regional government has special authority in land regulation.

As a result, although the general norm of the UUPA does not differentiate land ownership rights based on race or descent, in DIY there is a lex specialis that limits land ownership rights for Indonesian citizens of descent[13]. Efforts by citizens of descent to challenge this policy in court or conduct a judicial review have always failed because of the special status of DIY which is recognized by national law[14].

B. Analysis Of The Decision Of The Yogyakarta High Court Judge Number 67/Pdt.G/2021/Pt. Yy.

In the Decision of the Yogyakarta High Court Number 67/Pdt.G/2021/PT.YYK, the Plaintiff Niniek Widjajanti residing at JL. SUNARYO NO.3 RT020 RW 001, Kotabaru, Gondokusuman, Yogyakarta City, filed a lawsuit against the Defendant, Trisnawati Rahayu residing at JL. KENANGA NO.28-B Kayen, RT.003 RW.043, Condongcatur Village, Depok, Sleman Regency, regarding a dispute over land and building ownership

[13] Piong Khoy Fung, Rosalina Indah Sari, and Anyelir Pupsa Kumala, "ANALYSIS OF GOVERNOR'S INSTRUCTION DIY NO: K.898/I/A/75 ON LAND OWNERSHIP IN YOGYAKARTA BY INDONESIAN CITIZENS OF CHINESE DESCENT FROM THE PERSPECTIVE OF JUSTICE," *INTERNATIONAL JOURNAL OF SOCIAL, POLICY AND LAW (IJOSPL)* 4, no. 3 (2023).

[14] Raymond Candela, "Pro Dan Kontra Keberlakuan Instruksi 1975 Di Daerah Istimewa Yogyakarta,https://lbhpengayoman.unpar.ac.id/pro-dan-kontra-keberlakuan-instruksi-1975-di-daerah-istimewa-yogyakarta/ Diakses pada tanggal 28 juni 2025

at Jl. Cik Di Tiro No.2, Yogyakarta. The verdict is as follows;

1. Accept and grant the Plaintiff's lawsuit in its entirety;
2. Declare the claim for collateral (conservatoir beslag) filed by the Plaintiff to be valid and valuable;
3. Determine that it is valid and correct according to law, that the Plaintiff is the Purchaser and Owner and the real Rights Holder of the land and building SHM Number 169/Terban Measurement Letter dated 24-11-1986 Number 7244 with an area of 958 m2 located at Jalan Cik Di Tiro No. 2, Terban Village, Gondokusuman District, Yogyakarta City;
4. Determine that the Defendant has committed an unlawful act (onrechtmatigedaad) which has harmed the Plaintiff both materially and immaterially (morally);
5. Sentence the Defendant to pay compensation for material and moral losses due to the unlawful act in the total amount of Rp. 670,000,000,- (Six hundred and seventy million rupiah) in cash and immediately without any conditions, no later than 8 (eight) days after the Court's decision is rendered;
6. The Supreme Court of the Republic of Indonesia Sentenced andordered the Defendant to process the transfer/replacement of the ownership rights of land SHM Number 169/Terban measurement letter dated 24-11-1986 Number 7244 with an area of 958 m2 located at Jl. Cik Di Tiro No. 2, Yogyakarta City in accordance with the applicable provisions from the Defendant (Trisnawati Rahayu) to the Plaintiff (Mrs. Niniek Widjajanti), as the owner and legitimate rights holder no later than 8 (eight) days from the date the court decision was issued;
7. Declared that if the petitum number 6 above is not implemented by the Defendant for any reason, then this decision is the legal basis for the process of transferring/replacing the rights to land SHM Number 169/Terban measurement letter dated 24-11- 1986 Number 7244 with an area of 958 m2 located at Jl. Cik Di Tiro No.2 Kota Yogyakarta from the name of the Defendant (Trisna Rahayu) to the name of the Plaintiff (Mrs. Niniek Widjajanti) directly to the Yogyakarta City Land Office cq. Co-Defendant, no later than 8 (eight) days from the date this Court's decision was issued; Supreme Court of the Republic of

Indonesia

8. Sentencing the Defendant to pay a fine (dwangsom) of Rp. 1,000,000,- (one million rupiah) for each day of delay or negligence in implementing the Court's decision, starting from 8 (eight) days the decision was issued until it is implemented for the entirety of the Court's decision in this case
9. Declare that the decision in the aquo case can be implemented first/immediately (uitvoerbaar bij vorraadd), even though there are legal remedies, appeals, cassation or verzet;
10. Determine and order the Co-Defendant to comply with and obey

(submit) to the court's decision in this case

Based on the decision above. The land ownership certificate is indeed astrong evidence, but it is not absolute, if there is other evidence that proves material ownership by another party, then the judge's decision can override the name listed on the certificate[15]. The judge emphasized that the material owner (actual owner) of the disputed land and buildings belongs to the Plaintiff (Niniek Widjajanti), not the Defendant (Trisnawati Rahayu). This is based on the fact that the sale and purchase transaction was carried out by the Plaintiff, the Plaintiff who paid the entire price of the land and buildings. proven by receipts, checks, and deeds of sale and purchase[16]. The original certificate was held and controlled by the Plaintiff from the start, not the Defendant. The Defendant's name was only borrowed for recording the certificate due to restrictions on land ownership for Indonesian citizens of descent (pages 3-4 of the decision).

Quote from the verdict:

“The one who paid and carried out the sale and purchase transaction with the seller was the Plaintiff himself, not and not

[15] Sendy Salsabila Saifuddin and Yulia Qamariyanti, “NoLaJ Kepastian Hukum Sertifikat Hak Milik Atas Tanah Atas Terbitnya Surat Keterangan Tanah Pada Objek Tanah Yang Sama” 1, no. 1 (2022): 31–48, https://notarylaw.journal.ulm.ac.id/index.php/nolaj.

[16] Jasnawadi Wirajagat, “AnAlisis Hukum TerHAdAp PerjAnjiAn NomiNee UnTuk PenguAsAAn TAnAH HAk Milik OleH WArgA NegArA Asing LegaL AnaLysis Of NOminee Agreements fOr Land Ownership By FOreign Citizens,” *Jurnal Kompilasi Hukum* 10, no. 1 (2025), https://doi.org/10.29303/jkh.v10i1.241.

anyone else. Meanwhile, the Defendant's status was only borrowed or his name was used in the certificate which was indeed desired or approved by him from the start. The Defendant did not pay or spend any money at all in the purchase process of the land SHM No.169/Terban in question.

In this case, the nominee agreement was made consciously and voluntarily by both parties, even before the Defendant married the Plaintiff's child. A nominee agreement is an agreement in which someone lends his name for the benefit of another party who legally cannot be the formal owner of a right[17]. The judge considered that the use of the Defendant's name in the certificate was the result of mutual agreement, not a gift or grant, and was based solely on administrative needs, not to transfer material ownership rights. This is emphasized in the following considerations:

"The use of the Defendant's name on the certificate in 2001 was by voluntary agreement and mutual will, even the Defendant long before the signing of the Deed of Sale and Purchase above, when there were still no inheritances and the Plaintiff had only given a down payment in 1996, had expressed his agreement and willingness for his name to be used on the certificate. Thus, it was not considered a 'wedding gift' at all." (Decision p. 3)

The judge also applied the principle of substance over form. The principle of substance over form emphasizes that recording and recognition take precedence over formal legal forms[18]. In resolving land rights disputes, the judge must assess the evidence that shows who actually controls and pays for the land, not just looking at whose name is listed on the certificate[19]. Therefore, the Certificate is not the only absolute

[17] Mangedar Pulungan, Neni Vesna Madjid, and Laurensius Arliman S, "Akibat Hukum Perjanjian Nominee Dalam Praktek Jual Beli Tanah Di Indonesia," *Jurnal Sakato Ekasakti Law Review* 3, no. 1 (April 9, 2024): 22–35, https://doi.org/10.31933/knbjbw58.

[18] Baiq Rika Septina Wardani, Rodliyah Rodliyah, and Aris Munandar, "Akibat Hukum Atas Terbitnya Sertifikat Tumpang Tindih (Overlapping) Dalam Program Pendaftaran Tanah Sistematis Lengkap (Studi Kasus Kantor Pertanahan Kabupaten Lombok Barat)," *Jurnal Risalah Kenotariatan* 4, no. 1 (March 20, 2023), https://doi.org/10.29303/risalahkenotariatan.v4i1.90.

[19] Dwi Tiara Febrina and Amad Sudiro, "Kepastian Hukum Kepemilikan Hak Atas Tanah Pasca Perjanjian Pinjam Nama (Nominee Arrangement) Dianggap Batal Demi Hukum" 6, no. 4 (2024), https://doi.org/10.31933/unesrev.v6i4.

proof of ownership, it must be tested with facts and other evidence[20]. The judge considered the Defendant's action of refusing to change the name on the certificate without a valid reason as an unlawful act (onrechtmatige daad) that harmed the Plaintiff materially and morally, as regulated in Article 1365 of the Civil Code. Quoted from the decision:

"The Defendant's actions can also be interpreted as an unlawful act (PMH) or onrechmatige daad that harms the Plaintiff both morally and materially, as referred to in Article 1365 of the Civil Code (Burgelijk Wetboek)/BW in force so that it is reasonable for the Plaintiff to demand compensation.

The judge considered that the Defendant did not act in good faith because he refused to change the name on the certificate, even avoiding legal action. This is an abuse of rights that is not protected by law (Article 1338 paragraph (3) of the Civil Code). Therefore, the Plaintiff has the right to receive legal protection so that the formal status of land ownership is clear, for the sake of legal certainty for his heirs in the future.

Conclusion

Land ownership restrictions for Indonesian citizens (WNI) of descent in the Special Region of Yogyakarta (DIY) are a reflection of the dualism of the land law system that applies in the region. This policy emerged as a response to historical concerns about the dominance of land ownership by non-indigenous people since the colonial era, which was considered to threaten land ownership by indigenous people in Yogyakarta. The Special Status of DIY in land matters is recognized and emphasized through Law Number 13 of 2012 concerning the Special Status of DIY, especially Article 7 which gives special authority to the regional government in land regulation. This causes the lex specialis norm to apply in DIY, so that even though UUPA No. 5 of 1960 guarantees land ownership rights without discrimination nationally, restrictions based on descent are still applied in DIY. Legal efforts made by WNI of descent to

[20] Ada and Safik, "Analisis Yuridis Kepemilikan Hak Atas Tanah Melalui Perjanjian Nominee Oleh Warga Negara Asing Di Indonesia (Studi Putusan Perkara Nomor: 2959 K/Pdt/2022)." https://doi.org/10.31933/unesrev.v6i2.

claim land ownership rights in DIY have always failed in court because of the special status of DIY which is recognized nationally.

The Yogyakarta High Court Decision Number 67/Pdt.G/2021/PT.YYK confirms that the certificate of ownership is not absolute proof of land ownership. The judge prioritizes the principle of substance over form, namely the actual substance of ownership based on evidence of transactions and control, not just the name on the certificate. The Plaintiff was proven to be the buyer and material owner of the land, while the Defendant's name was only used as a nominee, namely borrowed for administrative purposes. The Defendant's refusal to change the name on the certificate was considered an unlawful act and abuse of rights. The decision granted the Plaintiff's lawsuit, ordered the transfer of land rights, and provided compensation for material and moral losses. This decision confirms legal protection for the actual owner and the application of the principle of substance over form in land disputes.

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