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Juridical Implications of "May Report" in Foreign Will Reporting by Indonesian

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ABSTRACT

This study aims to analyze the interpretation of the phrase "may report" in Article 10 of the Minister of Law Regulation No. 16 of 2025 concerning the Reporting of Wills and Applications for the Issuance of Certificates of Wills in relation to the reporting of wills made abroad by Indonesian citizens, as well as the juridical implications of failing to register such wills for the implementation of inheritance in Indonesia. This study employs a normative legal research method using statutory, conceptual, and analytical approaches, with legal analysis conducted through grammatical, systematic, historical, and teleological interpretation. The legal materials consist of primary legal sources, including the Indonesian Civil Code, the Minister of Law Regulation No. 16 of 2025, and other relevant legislation, supported by secondary legal materials in the form of books and scholarly journal articles. The research gap lies in the absence of studies that specifically examine the normative character of the phrase "may report" and its legal consequences for the implementation of inheritance law in Indonesia. The novelty of this study is the formulation of a normative construction arguing that the phrase constitutes an incomplete legal norm because it merely grants discretionary authority without prescribing the legal consequences of failing to report a will. The findings reveal that a will executed abroad remains legally valid under the principle of locus regit actum and the Indonesian Civil Code. However, the failure to report the will results in its exclusion from the Central Register of Wills, prevents its inclusion in the Certificate of Wills, diminishes the functions of legal publicity and traceability, and may consequently create legal uncertainty in the administration of inheritance. The principal contribution of this study is to provide a conceptual foundation for revising Article 10 by expressly regulating the legal consequences arising from the failure to report wills executed abroad.

Keywords : Foreign Wills Reporting; Norm Interpretation; Central Register of Wills; Legal Certainty; Inheritance Administration.

1. INTRODUCTION

The development of globalization has significantly intensified cross-border legal relations, resulting in an increasing number of Indonesian citizens undertaking various legal acts outside the territory of Indonesia, including the execution of wills. Population mobility, international investment, and changes of domicile have transformed private legal relationships from purely domestic matters into legal relationships involving multiple jurisdictions. From the perspective of private international law, this development raises legal issues concerning the recognition, enforcement, and legal certainty of legal acts performed under different legal systems (Hartono, 1988). This phenomenon demonstrates that national law should not merely regulate the formal validity of legal acts but must also ensure their effective implementation when such acts produce legal consequences within Indonesia.

In the field of succession law, this phenomenon is reflected in the growing number of Indonesian citizens who execute wills abroad while their estates and beneficiaries remain in

YURISDIKSI
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Universitas Merdeka Surabaya

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Indonesia. Pursuant to the principle of *locus regit actum* and Article 945 of the Indonesian Civil Code, a will executed abroad is, in principle, recognized as legally valid, provided that it complies with the formal legal requirements of the country where it was executed (Gautama, 1984). Consequently, the principal legal issue no longer concerns the formal validity of the will but rather how its existence can be identified, verified, and implemented within Indonesia's legal administrative system upon the death of the testator.

Legal certainty in succession proceedings largely depends on the availability of an administrative mechanism capable of ensuring the traceability of wills. To fulfill this function, the Government established the Central Register of Wills, administered by the Directorate General of General Legal Administration, as a state administrative instrument for documenting the existence of wills. This system serves as the basis for issuing a Certificate of Will, which is commonly used in notarial practice to verify whether a deceased person has previously executed a will (Ridwan HR, 2021). Accordingly, the registration of wills functions not only as an administrative requirement but also as an implementation of the principle of publicity, thereby providing legal certainty for beneficiaries and third parties.

A legal issue emerged following the enactment of the Minister of Law Regulation Number 16 of 2025 concerning the Reporting of Wills and Applications for the Issuance of Certificates of Will. The Regulation establishes different reporting mechanisms for wills executed in Indonesia and those executed abroad by Indonesian citizens. For wills executed domestically, notaries are legally required to report them to the Central Register of Wills. By contrast, Article 10 provides that wills executed abroad by Indonesian citizens "may be reported." The distinction between the mandatory term "shall" and the permissive term "may" raises a normative legal issue concerning the legal character of the provision and the legal consequences arising from the failure to report such wills.

In the theory of legislative drafting, the selection of normative terminology is of fundamental importance because it determines the legal nature of the obligations established by legislation (Maria Farida Indrati, 2020). A provision employing the term "shall" is generally regarded as mandatory, whereas the use of the term "may" is commonly interpreted as creating a discretionary or facultative norm. However, according to Hans Kelsen's theory of the structure of legal norms, a legal norm consists not only of commands or permissions but must also prescribe clear legal consequences to ensure legal certainty in its application (Kelsen, 1967). Where a legal provision merely grants discretion without specifying its legal consequences, it may result in normative ambiguity (*vague norm*), thereby creating opportunities for multiple interpretations (Hadjon & Djatmiati, 2020).

Vol. 22 No. 4 March 2027

YURISDIKSI

Jurnal Wacana Hukum dan Sains

Universitas Merdeka Surabaya

ISSN print 2086-6852 **and ISSN Online** 2598-5892

This issue becomes increasingly significant because the failure to report a foreign will does not invalidate its formal authenticity as an authentic deed. Nevertheless, such a will may not be recorded in the Central Register of Wills and, consequently, may not be reflected in the Certificate of Will. This circumstance has the potential to impede evidentiary processes, diminish the function of publicity, and generate disputes during the administration of succession. Research conducted by Mudzakirah Al Mulia, Borahima, and Sitorus (2022) demonstrates that the failure to register a will eliminates its publicity function without affecting its authenticity as an authentic instrument. However, their study is limited to wills executed in Indonesia before Indonesian notaries and therefore does not address the normative legal character of reporting wills executed abroad by Indonesian citizens. Previous studies have likewise concentrated primarily on administrative aspects and regulatory harmonization. Novelia Kwan (2024) examined the practice of executing and registering wills made abroad by Indonesian citizens, including the administrative obstacles encountered, while Nadia Salsabila (2025) analyzed the harmonization of will-reporting regulations under the previous regulatory framework. Neither study examined the interpretation of the phrase "may be reported" contained in the Minister of Law Regulation Number 16 of 2025 or its juridical implications for the administration of succession. Meanwhile, developments in modern administrative law indicate that the quality of legislative drafting constitutes a crucial factor in ensuring legal certainty and the effectiveness of public administration. International scholarship further suggests that the administration of cross-border succession requires regulatory frameworks capable of providing procedural legal certainty so that the recognition of documents across jurisdictions extends beyond mere compliance with formal requirements (Hayton, 2024).

Based on the foregoing discussion, a significant research gap remains, namely the absence of studies specifically examining the legal interpretation of the phrase "may be reported" in Article 10 of the Minister of Law Regulation Number 16 of 2025 as a legal norm, together with the juridical implications arising from the non-registration of wills executed abroad by Indonesian citizens for succession proceedings in Indonesia. Accordingly, this study aims to analyze the normative character of the phrase through the approaches of legal interpretation and the theory of the structure of legal norms, while also examining its juridical implications for legal certainty in the administration of succession. The findings are expected to contribute to the development of notarial law, administrative law, and private international law, as well as to provide a normative foundation for improving Indonesia's regulatory framework governing the reporting of cross-border wills.

Vol. 22 No. 4 March 2027
YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 **and ISSN Online** 2598-5892

2. RESEARCH METHODS

This study employs a normative juridical legal research method because the issue under examination concerns the normative ambiguity of the phrase "may report" as stipulated in Article 10 of the Regulation of the Minister of Law No. 16 of 2025 concerning the Reporting of Wills and Applications for the Issuance of Certificates of Wills. The issue constitutes a matter of legal interpretation that creates uncertainty regarding the legal nature of the obligation to report wills executed abroad by Indonesian citizens. Accordingly, normative legal research is the most appropriate approach to examine the meaning, consistency, and coherence of the relevant legal norms within the positive legal system through the analysis of statutory regulations, legal principles, doctrines, and legal theories. This research adopts a statutory approach, a conceptual approach, and an analytical approach. The study was conducted through library research, with the object of analysis consisting of legal norms, legal principles, doctrines, and concepts relating to the reporting of wills executed abroad by Indonesian citizens. The research stages include the identification of legal issues, the collection and classification of legal materials, the interpretation of legal norms, the formulation of legal arguments, and the systematic drawing of conclusions.

The legal materials used in this study comprise primary, secondary, and tertiary legal materials. Primary legal materials were selected based on their binding legal authority and relevance to the research issue, including the Indonesian Civil Code, the Law on the Office of Notary, the Regulation of the Minister of Law No. 16 of 2025, and other statutory regulations concerning inheritance law and legal administration. Secondary legal materials consist of scholarly books, peer-reviewed journal articles, theses, and research reports selected based on their academic authority, relevance, and currency. Tertiary legal materials, including legal dictionaries and encyclopedias, were used to clarify legal terminology. All legal materials were analyzed qualitatively using grammatical interpretation to determine the meaning of the phrase "may report", systematic interpretation to assess the coherence among relevant regulations, historical interpretation to understand the legislative background of the provision, and teleological interpretation to evaluate its conformity with the regulatory objectives. The results of these interpretative methods were integrated through legal construction and synthesized using deductive reasoning to develop legal arguments addressing the research questions.

3. RESULTS AND DISCUSSION

Interpretation of the Phrase “May Report” in Article 10 of Minister of Law Regulation Number 16 of 2025 Concerning the Reporting of Wills Made Abroad by Indonesian Citizens

Vol. 22 No. 4 March 2027

YURISDIKSI

Jurnal Wacana Hukum dan Sains

Universitas Merdeka Surabaya

ISSN print 2086-6852 **and ISSN Online** 2598-5892

The findings indicate that the phrase "may report" in Article 10(1) of the Minister of Law Regulation No. 16 of 2025 cannot be interpreted solely through a grammatical approach but must instead be construed within the broader legal framework governing the administration of will registration. This provision forms part of the Central Register of Wills mechanism, which was established to ensure the traceability of wills so that their existence and validity can be verified during the inheritance process. Accordingly, the phrase should be interpreted through historical, systematic, and teleological approaches to ensure consistency with the regulatory purpose and to prevent legal uncertainty (Marzuki, 2021).

From a historical perspective, the provision on the registration of wills under Minister of Law Regulation No. 16 of 2025 essentially continues the regulatory framework previously established under the Minister of Law and Human Rights Regulation No. 60 of 2016. Although the regulation has been revised, the lawmaker retained the phrase "may report" for wills executed abroad by Indonesian citizens without providing any explanation regarding the normative rationale for maintaining this wording or the legal consequences of failing to report such wills. This condition demonstrates that the regulatory reform was primarily directed toward improving administrative procedures rather than establishing explicit legal norms governing the rights, obligations, and legal consequences of the parties involved. From the perspective of legislative drafting, the terminology employed in a legal norm determines the nature of the rights and obligations of legal subjects. Consequently, statutory language that lacks explanatory provisions has the potential to generate multiple interpretations in practice (Asshiddiqie, 2019).

A systematic interpretation further demonstrates that Article 10 cannot be read in isolation but must be understood within the overall framework of Minister of Law Regulation No. 16 of 2025 governing the administration of will registration. Within the same regulation, the lawmaker employs the term "mandatory" for the registration of wills executed before Indonesian notaries, whereas the term "may" is used for wills executed abroad. This terminological distinction reflects differences in the reporting mechanism and the reporting subject rather than differences in the underlying objective of recording wills. Accordingly, Article 10 remains intended to support the function of the Central Register of Wills as a national legal administrative instrument ensuring the availability of information regarding the existence of wills. This interpretation is consistent with Peter Mahmud Marzuki's view that legal provisions must be interpreted harmoniously within the broader legal system to avoid inconsistency in their application (Peter Mahmud Marzuki, 2021).

A teleological interpretation further reveals the implications of this wording for achieving the objectives of the regulation. Minister of Law Regulation No. 16 of 2025 was enacted to establish orderly legal administration through the Central Register of Wills, thereby ensuring that

YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 **and ISSN Online** 2598-5892

the existence of every will can be identified upon the testator's death. Where a will executed abroad is not reported, the State loses the administrative mechanism necessary to trace its existence, thereby reducing the effectiveness of the publicity and traceability functions of the registration system. Consequently, the likelihood of inheritance disputes among heirs increases because information concerning the existence of the will is unavailable within the national administrative system. From the perspective of the regulation's legislative purpose, this condition demonstrates that the effectiveness of the Central Register of Wills depends substantially on a reporting mechanism capable of ensuring that all wills, including those executed abroad, are properly recorded. This analysis is consistent with Gustav Radbruch's theory of legal certainty, which identifies normative clarity as a prerequisite for legal predictability and effective legal protection (Hadjon & Djatmiati, 2020).

In contrast to the three interpretative approaches discussed above, which primarily focus on the meaning and purpose of the provision, an analysis based on Hans Kelsen's theory of normative structure reveals deficiencies in the normative construction of Article 10(1). The provision establishes the legal condition concerning wills executed abroad by Indonesian citizens and authorizes the testator or his or her representative to report such wills through a notary in Indonesia. However, it fails to prescribe the legal consequences of non-reporting. As a result, the relationship between the primary norm and the secondary norm is not fully established, rendering the provision an incomplete norm that gives rise to normative ambiguity (vague norm). Although this ambiguity does not affect the formal validity of the will, it creates legal uncertainty regarding the status of the will within the national administrative evidentiary system because no mechanism exists to ensure its traceability.

This finding becomes even more evident when compared with the practices adopted in several jurisdictions that have developed integrated will registration systems. In the Netherlands, the Centraal Testamentenregister (CTR) records every will that is executed or amended within a national registry, enabling notaries to verify the existence of a will after the testator's death. Similarly, in France, the Fichier Central des Dispositions de Dernières Volontés (FCDDV) performs the same function by ensuring that every will is registered within the national system, thereby minimizing the risks of lost documents and disputes concerning the testator's final intentions. At the regional level, the European Network of Registers of Wills Association (ENRWA) connects national will registries across member states, ensuring that cross-border mobility does not compromise the traceability of wills (ENRWA, 2023). This comparison demonstrates that the principal distinction between Indonesia and these jurisdictions does not concern the recognition of wills executed abroad but rather the absence of a registration system

YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 and ISSN Online 2598-5892

that normatively requires or guarantees the recording of such wills within the national administrative framework.

Based on the overall analysis, this study concludes that the principal issue concerning Article 10(1) of Minister of Law Regulation No. 16 of 2025 does not relate to the legal validity of wills executed abroad but rather to the incompleteness of the administrative norm governing their registration. The historical interpretation explains the origin of the phrase "may report," the systematic interpretation places the provision within the broader framework of will registration administration, the teleological interpretation demonstrates its implications for the effectiveness of the Central Register of Wills, and Hans Kelsen's normative theory confirms the absence of legal consequences for failure to report. Accordingly, Article 10 should be amended by clarifying the normative character of the provision or by establishing administrative legal consequences for non-compliance with the reporting requirement, thereby enabling the Central Register of Wills to function effectively as an instrument of legal certainty. These findings also reinforce previous studies demonstrating that the effectiveness of a will registration system depends not only on the legal validity of the will itself but also on the clarity of the administrative norms governing its registration (Mudzakirah Al Mulia et al., 2022).

Juridical Implications of the Failure to Register Wills Made Abroad by Indonesian Citizens in the Central Register of Wills on the Administration of Inheritance in Indonesia

The findings demonstrate that the legal implications of failing to register a will made abroad by an Indonesian citizen in the Central Register of Wills cannot merely be regarded as an administrative issue but rather as a legal issue affecting the effectiveness of inheritance administration in Indonesia. Based on an analysis of Article 10 paragraph (1) of the Minister of Law Regulation No. 16 of 2025, this study finds that the phrase "may report" is not accompanied by any provision governing the legal consequences of failing to submit such a report. The absence of legal consequences creates a vague norm, resulting in uncertainty regarding the relationship between the validity of the will, the administrative obligation, and the legal certainty of inheritance administration. From the perspective of Hans Kelsen's theory of the structure of legal norms, a legal norm should ideally contain a condition, a command or authorization, and the corresponding legal consequences. Article 10 paragraph (1) merely grants the testator the discretion to report the will without regulating the legal consequences should this option not be exercised, thereby limiting the effectiveness of the provision in ensuring legal certainty. Accordingly, the legal implication identified in this study is not the invalidity of the will but rather the reduced effectiveness of protecting the implementation of the testator's final wishes because the administrative system is unable to ensure the optimal traceability of the document. This interpretation is consistent with

YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 and ISSN Online 2598-5892

Philipus M. Hadjon's view that legal implications constitute legal consequences arising from the operation of a legal norm, whether through explicit regulation or as a result of normative gaps or incompleteness (Hadjon & Djatmiati, 2020).

An analysis of Article 945 of the Indonesian Civil Code demonstrates that a will executed abroad by an Indonesian citizen remains legally valid, provided that it complies with the formal legal requirements of the country where the will was executed under the principle of locus regit actum. Consequently, the failure to register the will in the Central Register of Wills does not invalidate its status as an authentic deed nor deprive the testator of the right to determine his or her final wishes. However, this study identifies a distinction between validity and traceability, referring to circumstances in which a will remains legally valid but is not recorded in the administrative system of the Directorate General of General Legal Administration, thereby rendering its existence untraceable through a Certificate of Will. Under such circumstances, the evidentiary process depends entirely on the existence of the physical document held by particular parties. This finding is consistent with the study conducted by Mudzakirah Al Mulia, Borahima, and Sitorus, which concluded that the failure to report a notarial will does not affect its legal validity but diminishes its publicity function, which is essential for ensuring legal certainty in inheritance administration. Nevertheless, whereas that study focused on a notary's negligence in fulfilling the reporting obligation, the present study demonstrates that the more fundamental issue lies in the normative construction of Article 10 paragraph (1), which fails to regulate the legal consequences of non-reporting (Mudzakirah Al Mulia et al., 2022).

The implications of an unregistered will extend beyond administrative matters and significantly affect the legal protection mechanism within inheritance proceedings. In essence, the Central Register of Wills functions as a state instrument designed to ensure the traceability of wills through an administrative mechanism accessible to notaries, heirs, and other interested parties. When a will is not reported, its existence will not be reflected in the Certificate of Will, thereby depriving the state of its ability to provide accurate administrative information regarding the existence of the document. Consequently, the likelihood of denying the existence of the will, asserting competing inheritance claims, or disputing the authenticity of the document becomes considerably greater because proof relies exclusively on privately retained documents. This finding indicates that the principal weakness of the current regulatory framework does not lie in the recognition of the legal validity of foreign wills but rather in the inadequacy of the administrative mechanism responsible for ensuring the publicity function and document traceability. Accordingly, legal certainty in inheritance administration cannot be achieved solely through recognition of the

YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 and ISSN Online 2598-5892

formal validity of a will but also requires an administrative system capable of effectively verifying the existence of the document for all interested parties (Maria Farida Indrati, 2020).

The theory of legal certainty further reinforces these findings. Gustav Radbruch regarded legal certainty as one of the three fundamental values of law, alongside justice and expediency. Within the context of this study, legal certainty should not be measured solely by the formal recognition of a will's validity under Article 945 of the Indonesian Civil Code but also by the legal system's ability to ensure that the testator's final wishes can be identified and effectively implemented upon the testator's death. When a will is not recorded in the Central Register of Wills, neither the notary nor the heirs can obtain administrative information concerning its existence, leaving the implementation of the testator's intentions dependent upon the possibility of locating the physical document. Such circumstances demonstrate that formal recognition of the validity of a will has not been adequately supported by an administrative mechanism capable of providing legal predictability and effective legal protection. Therefore, the vague norm contained in Article 10 paragraph (1) of the Minister of Law Regulation No. 16 of 2025 has resulted in the suboptimal realization of the value of legal certainty as conceptualized by Gustav Radbruch.

The findings are further corroborated through a comparative legal analysis of will registration systems in several jurisdictions. In the Netherlands, the Centraal Testamentenregister (CTR) enables all notarial wills to be traced nationwide without disclosing their contents, recording only the existence of the will and the location where it is stored. In Singapore, the Wills Registry, administered by the Singapore Academy of Law, provides a voluntary registration mechanism that facilitates the administrative tracing of wills whenever necessary. Similarly, several Australian states have established will registration systems to strengthen administrative certainty in inheritance administration while maintaining the confidentiality of the substantive contents of wills (ENRWA, 2023). Despite differences in their institutional characteristics, these systems share a common approach by treating registration as a legal protection mechanism that ensures document traceability and minimizes the risk of inheritance disputes.

Compared with these jurisdictions, Indonesia's regulatory framework continues to exhibit normative deficiencies because Article 10 paragraph (1) of the Minister of Law Regulation No. 16 of 2025 merely provides an option to report a will without linking such reporting to any legal consequences or administrative mechanism in cases where no report is submitted. As a result, the traceability of wills depends entirely upon the individual awareness of each testator, while the state lacks adequate legal instruments to ensure that the existence of a will can be verified during inheritance proceedings. This comparison demonstrates that the weakness of the Indonesian legal framework does not lie in recognizing the legal validity of wills executed abroad but rather in its

Vol. 22 No. 4 March 2027

YURISDIKSI

Jurnal Wacana Hukum dan Sains

Universitas Merdeka Surabaya

ISSN print 2086-6852 **and ISSN Online** 2598-5892

failure to integrate a registration mechanism as an essential component of the legal protection system for heirs, creditors, and other interested third parties.

Based on the overall analysis, this study concludes that the failure to register a will executed abroad by an Indonesian citizen in the Central Register of Wills does not invalidate the will nor affect its status as an authentic legal instrument. Instead, the legal implications consist of diminished administrative traceability, the ineffective implementation of the principle of publicity, an increased potential for disputes among heirs, and reduced legal certainty in inheritance administration. These findings answer the second research question by demonstrating that the use of the phrase "may report" in Article 10 paragraph (1) of the Minister of Law Regulation No. 16 of 2025 has created a gap between the recognition of the formal validity of wills and the effective implementation of inheritance rights in Indonesia. Therefore, the relevant legal provision should be refined to establish clearer legal consequences or administrative mechanisms governing the reporting of wills executed abroad, thereby enabling the Central Register of Wills to ensure document traceability while strengthening legal certainty without undermining the principle of testamentary freedom.

Implications of the Research Findings for the Refinement of Article 10 Paragraph (1) of Minister of Law Regulation Number 16 of 2025

The findings demonstrate that the refinement of Article 10(1) of the Minister of Law Regulation No. 16 of 2025 should be directed toward strengthening the administrative function of inheritance administration rather than altering the legal validity of wills executed abroad by Indonesian citizens. Based on the analysis presented in the preceding sections, this study confirms that the validity of such wills remains governed by Article 945 of the Indonesian Civil Code (Kitab Undang-Undang Hukum Perdata/KUHPerdata). The primary issue lies not in the validity of the will itself but in the absence of an effective administrative mechanism capable of ensuring the traceability of wills during inheritance proceedings. Accordingly, the principal implication of this research is the need to refine the existing legal norm so that the reporting system can enhance legal certainty without modifying the legal regime governing the validity of wills.

Based on these findings, two alternative approaches may be considered for refining Article 10(1). The first alternative is to replace the phrase "may report" with a mandatory provision, thereby making the reporting of wills executed abroad a legal obligation. However, this approach presents significant practical challenges because such wills are executed outside the jurisdiction of Indonesia and do not involve an Indonesian notary as the authorized public official. The second alternative is to retain the permissive nature of the provision while introducing administrative consequences for the failure to report. In the author's view, the second approach is more

YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 and ISSN Online 2598-5892

proportionate because it preserves the locus regit actum principle while simultaneously strengthening administrative certainty in inheritance administration.

This implication is consistent with Hans Kelsen's theory of the structure of legal norms, which posits that the effectiveness of legal norms depends not only on the regulation of rights and powers but also on the existence of legal consequences that ensure their consistent implementation. Consequently, the refinement of Article 10(1) is not intended to alter the legal validity of wills but rather to improve its normative structure in order to provide greater certainty in administrative practice. This approach is also consistent with the principle of clarity of legal drafting as stipulated in Article 5(f) of Law No. 12 of 2011 on the Formulation of Laws and Regulations, which requires that every legal provision be formulated clearly to prevent multiple interpretations (Yuliandri, 2009).

Comparative experience from several jurisdictions demonstrates that administrative certainty in inheritance matters can be enhanced through national registration mechanisms without making registration a prerequisite for the validity of a will. In the Netherlands, although the validity of a will continues to be determined by the law of the place where it was executed under the principles of private international law, the Centraal Testamentenregister (CTR) enables notaries and other interested parties to officially verify the existence of a will, thereby reducing the risk of disputes concerning the testator's final intentions. Likewise, in France, the Fichier Central des Dispositions de Dernières Volontés (FCDDV) serves as a national registration system that ensures the existence of a will can be verified upon the death of the testator. The experiences of these jurisdictions demonstrate that effective administrative mechanisms constitute an essential instrument for promoting legal certainty in inheritance administration.

Within the Indonesian context, this study shows that the Central Register of Wills (Pusat Daftar Wasiat) already provides an administrative mechanism capable of fulfilling this function. Nevertheless, its effectiveness remains suboptimal because the current regulatory framework does not establish a clear connection between reporting obligations and administrative consequences. As a result, an unreported will remains legally valid as an authentic deed, yet its existence is not reflected in the Certificate of Will (Surat Keterangan Wasiat), thereby potentially complicating the verification process for heirs and third parties. This situation ultimately increases the likelihood of inheritance disputes, as also observed by Mudzakirah Al Mulia, Borahima, and Sitorus, who argue that the reporting of wills primarily serves to uphold the principle of publicity without determining the legal validity of the testamentary instrument itself (Mudzakirah Al Mulia et al., 2022).

Based on the findings of this study, the refinement of the legal norm should focus on introducing administrative consequences that encourage compliance with the reporting mechanism

YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 and ISSN Online 2598-5892

while preserving the permissive nature of the provision. One possible approach is to stipulate that a will not yet recorded in the Central Register of Wills cannot be used as the administrative basis for the distribution of an estate until the reporting requirement has been fulfilled. Such a regulatory model is more proportionate because it continues to recognize the formal validity of wills executed abroad while providing legal incentives for parties to comply with Indonesia's national administrative procedures. This approach also reflects an appropriate balance between respecting foreign legal systems and protecting national legal interests.

The contribution of this study to the development of legal scholarship lies in its clear distinction between the formal validity of a will and the administrative certainty of its implementation. These two aspects have frequently been treated as inseparable, whereas this research demonstrates that they serve fundamentally different legal functions. On this basis, the study proposes a normative reconstruction that does not alter the legal regime governing the validity of foreign wills but instead strengthens the role of the Central Register of Wills as an instrument for ensuring legal certainty. The novelty of this research further lies in its interpretation of the phrase "may report" not merely as a permissive norm but as a legal provision that requires administrative consequences in order to achieve optimal legal effectiveness.

Accordingly, the principal outcome of this research is a recommendation to reconstruct Article 10(1) of the Minister of Law Regulation No. 16 of 2025 by retaining the phrase "may report" while introducing provisions concerning the administrative legal consequences of failing to report. This proposed reconstruction aims to preserve the recognition of the validity of wills executed abroad by Indonesian citizens in accordance with the locus regit actum principle while strengthening the role of the Central Register of Wills as an instrument of legal certainty in inheritance administration. Through this refinement, the reporting provision would no longer function merely as an administrative requirement but would instead serve as a mechanism that bridges the legal validity of wills with the effective implementation of inheritance rights in Indonesia, which constitutes the principal finding and recommendation of this study.

4. CONCLUSION

Based on the findings of this study, the phrase "may report" in Article 10(1) of the Minister of Law Regulation No. 16 of 2025 should not be interpreted merely as a permissive or discretionary provision. Through grammatical, systematic, teleological, and historical interpretation, this study demonstrates that the phrase is intended to confer authority upon the testator or the testator's authorized representative to register a will executed abroad within Indonesia's national legal administrative system. However, viewed through the lens of the Theory

YURISDIKSI
Jurnal Wacana Hukum dan Sains
Universitas Merdeka Surabaya

ISSN print 2086-6852 and ISSN Online 2598-5892

of Norm Structure, the provision does not constitute a complete legal norm because it fails to prescribe the legal consequences of non-reporting. Consequently, the provision contains a vague norm, creating legal uncertainty regarding both its normative character and the implementation of the reporting mechanism for wills executed abroad.

This study further finds that the failure to register a will executed abroad by an Indonesian citizen does not invalidate the will or affect its legal validity. Such a will remains formally valid under the principle of locus regit actum and Article 945 of the Indonesian Civil Code. Nevertheless, the absence of registration in the Central Register of Wills prevents the will from being reflected in the Certificate of Will, thereby undermining the functions of publicity, traceability, and administrative legal certainty. This situation may give rise to evidentiary difficulties, reduce legal certainty for heirs and third parties, and increase the likelihood of disputes during the administration of the estate. Accordingly, the principal issue lies in the inadequacy of the reporting framework as a legal instrument linking the formal validity of foreign-executed wills with Indonesia's national legal administrative system. Based on these findings, Article 10(1) of the Minister of Law Regulation No. 16 of 2025 should be amended to clarify the normative nature of the reporting obligation and explicitly regulate its legal consequences, thereby ensuring greater legal certainty in the administration of cross-border wills. Future research may examine the reporting mechanism for foreign-executed wills through comparative legal analysis and the digitalization of testamentary administration to enhance the effectiveness of Indonesia's will registration system.

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