


# Implementation of Islamic Law in an Integrated Service System Organized Electronically by the National Land Office

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## Abstract

**Introduction:** One of the important academic issues is in the form of a judge's decision in Case Number 811/Pdt.G/2020/PN.Medan, in the form of ratification of inherited objects. Its implementation is contrary to Article 24 paragraph (2) of the 1945 Constitution, The highest judicial power is exercised by the Supreme Court in UU no. 5 of 2004 concerning Amendments to Law Number 14 of 1985 concerning the Supreme Court, Law Number 5 of 2004, due to Pergub) Number 117 of 2019 as executor of Minister of Finance Regulation Number 32/PMK.03/2005 regulates profit sharing central and regional governments, Number 186/PMK/07/2010 and Number 53 of 2010 concerning the application of tax rates for the acquisition of land and building rights (BPHTB), as well as stipulating Regional Regulation (Pergub) Number 60 of 2021, not all of which can be processed as objects inheritance.

**Purposes of the Research:** To analyze the Legal Basis for the Electronic/Online Integrated Service System Organized by the National Land Agency of North Jakarta Administrative City based on the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of National Land Agency RI Number 5 of 2017 concerning Electronic/Online Land Information Services, regarding the implementation of the Regulation of the Minister (Permen) of Agrarian and Spatial Planning of the Head of the National Land Agency of the Republic of Indonesia Number 16 of 2017 as the legal basis for the electronic/online Integrated Service System organized by the North Jakarta Administrative City Land Agency.

**Methods of the Research:** This research method is normative-empirical with a case approach, statutory approach and comparative approach. The theories used are the theory of legal certainty, the theory of justice and the maqashid syari'ah theory. Primary data used are interviews, documentation and observation, secondary data is the Koran Hadith, laws, books and journals.

**Results of the Research:** The results of the research are based on a. The legal basis for the Integrated Electronic/Online Service System Organized by the North Jakarta Administrative City National Land Agency (BPN), b. Implementation of the Integrated Service System (SiPandu) at the North Jakarta Administrative City National Land Agency (BPN), c. Problems with the Implementation of the Integrated Service System (SiPandu) in the North Jakarta Administrative City National Land Agency (BPN), Views of the North Jakarta Administrative City Council of Indonesian Ulemas (MUI) on the Integrated Service System (SiPandu) in the North Jakarta Administrative City National Land Agency (BPN), very contrary to the rules governing Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE), Ministerial Regulation (Permen) of Agrarian Affairs and Spatial Planning (ATR) of the Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2012 is an amendment to Regulation of the Minister (Permen) of the State for Agrarian Affairs/Head of Agency Government Regulation Number 3 of 1997 concerning Implementing Provisions of Government Regulation Number 24 of 1997 concerning Land Registration implemented by Number 5 of 2017 and Law Number 25 of 2009 concerning Public Services, development planning and the settlement of land conflict problems in the regions at the end of 2025 has E-Certificates throughout Indonesia, not the implementation through SiPandu electronically/online is held by the Land Agency of North Jakarta Administrative City.

**Keywords:** Implementation; Integrated Service System; Electronically.


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## INTRODUCTION

In Indonesia there is also a system such as the Transformation from the E-Government era to I-Government (Integrated Government) starting with the publication of Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE). I-Government is the application of smart government, namely systems that are integrated with each other so that between systems Malaysia, Singapore, Australia and American interact and produce data that mutually supports processes between systems. The resulting data can be used as a reference for decision making in development planning and solving problems in the region. By the end of 2025, it is hoped that the government will have succeeded in achieving SPBE integration both within and between Central Agencies and Regional Governments, and SPBE connectivity between Central Agencies and Regional Governments.<sup>1</sup>

Similar conditions are also experienced by other institutions in the process of modernizing public services towards electronic/online services. Ministry of Law and Human Rights, conveyed their experience that public perception before the implementation of electronic/online services towards services tended to be convoluted, complicated, complicated, chaotic, and lacked clarity.<sup>2</sup> The community is in a weak position faced with officers who are powerful and indifferent, inefficient, slow, with a rubber-hour work culture. After electronic/online services have been established, service conditions have a significant impact, namely the number of transactions increases, the amount of Non-Tax State Revenue (PNBP) increases, service times are faster and human resources are utilized more effectively so they can be diverted to other work. In general, when it is electronic/online it will use less paper (paperless), searching for data is easy because it is done electronically/online with faster service times.

Responding to the challenges of integrating SPBE, the Ministry of Agrarian Affairs and Management The National Land Office/Agency (ATR/BPN) began implementing communication and information technology centrally since 1997 through the Land Office Computerization (LOC) project. At the end of the CIMSA contract period in 2009, LOC had been implemented in 325 offices spread throughout the Republic of Indonesia with details: 1 at the Head Office, 27 Provincial BPN Regional Offices and 297 Land Offices.<sup>3</sup> Simultaneously with the implementation of LOC, the Standing Alone System (SAS) application was built as a simple form of LOC aimed at Land Offices that have a work volume that is not too large.<sup>4</sup> Furthermore, in 2009 the LOC and SAS applications evolved into Computerized Land Offices (KKP), which by 2015 had been implemented in 430 offices throughout Indonesia. The KKP maturation process went through the initial implementation phase (KKP Desktop), the addition of geo-reference features (Geo-KKP) and finally the web-based application (KKP-Web).<sup>5</sup>

Evaluation of the implementation of e-government resulted in the conclusion that the level of readiness achieved has a positive correlation with success in reaching the e-

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<sup>1</sup> Paulina, Christina (2019). *Sistem Pemerintah Berbasis Elektronik dan Satu Data Indonesia*, Makalah

<sup>2</sup> Kementerian Hukum dan Hak Asasi Manusia dalam paparannya pada tanggal 3 Juli 2019

<sup>3</sup> Mustofa, F.C. (2015). Sejarah Pengembangan SIP di BPN. Program S-3 Ilmu Teknik Geomatika Departemen Teknik Geodesi UGM Yogyakarta (*unpublished material*). h.38

<sup>4</sup> Alateyah, S.A., et all. (2013). Factors Affecting the Citizen's Intention to Adopt E government in Saudi Arabia. *World Academy of Science, Engineering and Technology. International Journal of Humanities and Social Sciences*, 7(9). h.25-47

<sup>5</sup> Aditya, T. (2009). Aplikasi Layanan Informasi Pertanahan Berbasis Web Services (Web Services Based Application Of Land Information Service). *BHUMI: Jurnal Agraria Dan Pertanahan*, h. 38

government development stage. Measuring the level of readiness needs to be carried out in the government sector as the main actor in e-government and in the user community as the market for e-government.<sup>6</sup> The government's readiness to realize e-government can be seen in the following ministries/institutions: 1) Ministry of Agrarian Affairs and Spatial Planning/National Land Agency The government's readiness cannot be separated from the reliability of the system being built, especially whether the quality of the internet network is good or not and the availability of stable electricity in several offices;<sup>7</sup> 2) Local government: Research on the Implementation of E-Service in Public Organizations in the Field Public services in Penjaringan Subdistrict, Pluit Subdistrict and Penjaringan Subdistrict, Pademangan Subdistrict, Ancol Subdistrict, and densely populated Subdistricts and Subdistricts in the North Jakarta Administrative City, demand adequate resources, because in this case the system and human resource aspects have a big influence. The obstacles that arise in the implementation of E-District and E-Kelurahan are technical obstacles, namely the unavailability of operators who are professional in their field so that the program is implemented effectively and efficiently.<sup>8</sup> The current level of e-government readiness of the North Jakarta Administrative City Government shows a condition that is less than ready based on an assessment of the dimensions of information and communication technology connectivity, data use and integration, human resource training, regional policies and regulations related to e-government implementation, as well as the dimensions of applications and services;<sup>9</sup> 3) Service Planting One-Stop Integrated Capital and Services: State Civil Apparatus (ASN) in the One Stop Investment and Integrated Services Service have good knowledge of standard operating procedures for public services. Some have carried out services electronically/online but most have not yet done so. They are ready to carry out one-stop integrated services electronically/online, but the network and applications to carry out services electronically/online have not been prepared.<sup>10</sup>

Service innovation Management Information System Service Innovation and Electronic Licensing Services (Simppel) at the Department of Investment, PTSP and Manpower, Tuban Regency can be said to be not fully ready, indicators of unpreparedness can be seen from several indicators including: service quality, diffusion of innovation, computer literacy and technology, culture, lack of awareness, technical infrastructure, and security.<sup>11</sup>

*E-Government* is a form of excellent public service that relies on collaborative use of computers, computer networks and information technology. Previous research regarding readiness or e-readiness in implementing e-government or online services has shown many results at the micro level, namely the readiness of ministries/agencies in general. However, research at the micro level, one of which concerns the aspect of data quality readiness, seems to need to be studied in depth, because accurate data and information quality are the basic ingredients that the government must have to be able to provide services that meet the

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<sup>6</sup> Layanan Informasi Pertanahan, [https://www.researchgate.net/publication/326080169\\_Aplikasi\\_Layanan\\_Informasi\\_Pertanahan\\_Berbasis\\_Web\\_Services\\_Web\\_Services\\_Based\\_Application\\_Of\\_Land\\_Informatio\\_n\\_Service](https://www.researchgate.net/publication/326080169_Aplikasi_Layanan_Informasi_Pertanahan_Berbasis_Web_Services_Web_Services_Based_Application_Of_Land_Informatio_n_Service)

<sup>7</sup> Mustofa, F.C. (2015). Sejarah Pengembangan SIP di BPN. Program S-3 Ilmu Teknik Geomatika Departemen Teknik Geodesi UGM Yogyakarta (*unpublished material*). h. 32

<sup>8</sup> Buchari, R.A. (2016). Implementasi *E-Service* pada Organisasi Publik di Bidang Pelayanan Publik di Kelurahan Cibangkong Kecamatan Batununggal Kota Bandung. *Sosiohumaniora*, 18(3), h. 235-239

<sup>9</sup> Payong (2018), Kajian Kesiapan Implementasi *E-Government* Pemerintah Kota Kupang. *Jurnal Hoaq-Teknologi Informasi* 9(2), h. 885-891.

<sup>10</sup> Wahyudiono (2018), Kesiapan ASN Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Memberikan Pelayanan Berbasis *Online. Komunikasi, Media, dan Informatika*, 7(2), h. 100-107

<sup>11</sup> Susianawati (2017), Analisis Kesiapan Inovasi Layanan Sistem Informasi Manajemen dan Pelayanan Perizinan Elektronik (Simppel) di Dinas Penanaman Modal, Pelayanan Terpadu Satu Pintu dan Tenaga Kerja Kabupaten Tuban. *Publika*, 6(5), h. 1-7.

dimensions of responsiveness, responsiveness and accountability. The quality of public services can be measured using these three dimensions.<sup>12</sup>Data quality as an indicator of service quality is also one of the indicators of readiness to implement e-government adopted by Alateyah theory including: service quality, diffusion of innovation, computer and technology literacy, culture, awareness, technical infrastructure, website design and security. Service quality has an important role in online services to encourage people to be willing to use e-government services.<sup>13</sup>

So that The government as a public servant has full responsibility for providing good public services in accordance with statutory regulations. Where Officials who have the position to carry out government as a public service in the Unitary State of the Republic of Indonesia make it easy for the people to carry it out at low costs, so that it is a morning service. State officials who make it easy to carry out all matters related to all administrative processes at the City National Land Agency North Jakarta Administration, along with several State Institutions related to all Administrative processes at the National Land Agency of the City of North Jakarta Administration, such as Ministerial Regulation (Permen) for Agrarian Affairs and Spatial Planning (ATR) of the Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2021<sup>2</sup> is an amendment to the Regulation of the Minister (Permen) of Agrarian Affairs/Head of the Government Regulation Agency Number 3 of 1997 concerning Implementing Provisions of Government Regulation Number 24 of 1997 concerning Land Registration<sup>2</sup> Implemented with Number 5 of 2017 and Law Number 25 of 2009 concerning Public Services.

However, the application is different, as in the Decree of the Medan District Court, Case Number 811/Pdt.G/2020/PN.Medan, stating that the late. Rusli Alias Lim Le Song died on 07 February 2020 at 23.12 WIB, Death certificate Number 1207-KM-16042020-0005 dated 09 July 2020 was issued by the Head of the Deli Serdang Regency Civil Registry Service, stating that it was valid that Suanni's wife was late. Rusli Alias Lim Le Song, Diana Chandra, daughter of the late. Rusli Alias Lim Le Song and Daniel Rachmat, sons of the late. Rusli Alias Lim Le Song, heir of the late. Rusli Alias Lim Le Song based on Inheritance Certificate Number 474.4/1510/VIII/2020 dated 19 August 2020, ratified by the Head of Labuhan Deli District Number 410/729 dated 19 April 2020, Late. Rusli Alias Lim Le Song, apart from leaving heirs, also left a legacy in the form of land and houses totaling 26 (twenty six) objects in Medan Municipality, Deli Serdang Regency, DKI Jakarta including in the North Jakarta Administrative City Region, Batam, Malaysia, Singapore, Australia and America.

When implementing the Decree of the Medan District Court Case Number 811/Pdt.G/2020/PN.Medan in the area where the object is located, Government Agencies in Indonesia did not implement the decision, where there were several objects on the certificate in the name of Suanni, wife of the late. Rusli Alias Lim Le Song, must make a deed of gift at a Notary if the object is to be given to Diana Chandra and Daniel Rachmat, where the object of the gift is included in the letter left by the late. Rusli Alias Lim Le Song, was given to Daniel Rachmat 20 (twenty) objects and Diana Chandra 3 (three) objects and the Medan District Court validated the inheritance objects in the late Will. Rusli Alias Lim Le Song as the legacy of the late. Rusli Alias Lim Le Song, unlike objects in Malaysia,

<sup>12</sup> Hardiyansyah, H. (2018). *Kualitas Pelayanan Publik: Konsep, dimensi, Indikator dan Implementasinya*. Gava Media..

<sup>13</sup> Alateyah, S.A., et al. (2013). *Factors Affecting the Citizen's Intention to Adopt E government in Saudi Arabia*. World Academy of Science, Engineering and Technology. *International Journal of Humanities and Social Sciences*, 7(9). h.25-47



Singapore, Australia and America, carries out the decision to legalize the inheritance of these objects in the process of changing the names of the heirs.

Minister of Law and Human Rights Regulation Number 60 of 2016 concerning Procedures for Reporting Wills and Applications for the Issuance of Electronic Will Certificates Decree of the Director General of General Legal Administration Regulation of the Minister of Law and Human Rights Number 60 of 2016 concerning Procedures for Reporting Wills and Applications for Issuing Will Certificates. and PMK No. 32/PMK.03/2005 dated 23 May 2005 concerning Procedures for Sharing BPHTB Revenue Results Between the Central and Regional Governments. With all these legal bases, can we solve problems and provide more effective and efficient services and satisfaction to the community?

So that the process of transferring inheritance names for objects located in Malaysia, Singapore, Australia and America can be processed using the e-government system and Electronic/Online Based Government System (SPBE). Electronic/online services as well as payment of the calculation of Rights Acquisition Fees. land and buildings (BPHTB) are subject to inheritance rates, not subject to VAT and PPH 0% (zero) percent, even though the object is a gift from Suanni, the late wife. Rusli alias Lim Le Song, abroad, obeys and obeys and respects the legal products in the Republic of Indonesia, implemented electronically/online after completing and downloading them electronically/online, until a payment order is issued and downloading the proof of payment again in a cooperation system application between the Ministries finance, the Ministry of Law and Human Rights and the Ministry of Agrarian Affairs and Spatial Planning (ATR) Head of the National Republic of Indonesia National Land Agency (KBPN) from Malaysia, Singapore, Australia and America. This can be done electronically/online from the Applicant's country, without having to go to the Country of the Will Object. in the process of transferring the inheritance name.

Process of implementing Medan District Court Decision Case Number 811/Pdt.G/2020/PN. Medan, which has Medan Municipality and Deli Serdang Regency, has not yet fully implemented the e-government system and Electronic/online Based Government System (SPBE) for electronic/online services from Malaysia, Singapore, Australia and America. Meanwhile, the process of implementing the decision of the Medan District Court, Case Number 811/Pdt.G/2020/PN. Medan with the object of the will in Deli Serdang, Medan and in the Administrative City of the National Land Agency in DKI Jakarta and it has been 2 (two) years since the implementation of the Decision was not carried out, because the distance from Medan to Jakarta is impossible to do repeatedly from a financial perspective.

It turns out that the North Jakarta City Administration Land Agency has fully implemented the e-government system and the Electronic/Online Based Government System (SPBE) which is implemented by the North Jakarta City Administration Land Agency via the Sipandu System in the form of an Integrated Service System and has not yet fully implemented the e-government system and Government System. Electronic/online based (SPBE) based on the Regulation of the Minister (Permen) of Agrarian Affairs and Spatial Planning (ATR) of the Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2021 which is an amendment to the regulation of the Minister of State for Agrarian Affairs/Head of the National Land Agency Number 3 of 1997

concerning Provisions for Implementing Government Regulation Number 24 of 1997 concerning Land Registration are implemented with Number 5 of 2017 and Law Number 25 of 2009 concerning Public Services.

In the form of an electronic/online Integrated Service System organized by the North Jakarta City Administration Land Agency, which is present in the community, responding to the wishes of the community, which is all sophisticated, more practical, doesn't want to be complicated, takes care of things that are easy, practical with low costs, no using paper (paperless), where everything can be obtained at our fingertips as a society, which can solve problems, provide more effective, efficient service and satisfaction to the community and Mr. Minister of ATR/BPN Sofyan A. Djalil through the Electronic Service Program/ Online since early 2020, as implementer of Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE). Systems that are integrated with each other so that systems can interact and produce data that mutually supports processes between systems.

The data can then be used as a source of perspective for preparedness and critical thinking that are being developed in the district. So that by 2025, it is hoped that public authorities will be well established in terms of completing an integrated Electronic-Based Government Framework (SPBE) both within the organization and between Central Services and Provincial DPRDs, as well as the availability of an Electronic-Based Government Framework (SPBE) between Central Services and Public Bodies. , and currently it is extraordinary that it has been coordinated by the North Jakarta City Land Agency through an integrated assistance framework program coordinated by the North Jakarta Official City Land Agency Electronically/Online.

However, researchers found obstacles in this review, such as the administration of electronic/online approvals for Land and Building Procurement (BPHTB) in 2 (two) Administrative Units, namely the Regional Advance Fees and Fees Administration Unit (UPPPD) and in the Taman Sari area and Administrative Unit Cost of repairs. Furthermore, Regional Wages (UPPPD) in the Pademangan area, from 20 (twenty) working days to 3 (three) working days, so that Open Administration considering Regulation Number 25 of 2009 is not implemented, thus hampering the preparation of Service Guidelines Number 95 of 2018 concerning Government Framework Electronic Based (SPBE) so that the results provide benefits, including creating administrative applications that are coordinated G2G, G2B and G2C (Government to Government, Government to Business Government to Residents), in the context of working on individual economic government assistance, the validation that has been handled can be used as business capital and community change, which is organized by the North Jakarta City Land Administration in the application cycle for the transfer of heritage names due to the use of the Land and Building Rights Acquisition Fee (BPHTB) fee rate.

For 1 (one) Heritage object, it must be given to 1 (one) subject of the levy, the remainder is subject to the rate of Acquisition Fee for Acquisition of Land and Building Rights (BPHTB). The granting and assessment steps for buying and selling BPHTB, not only impose monetary taxes on Land and Building Procurement Fees (BPHTB) in accordance with Gubernatorial Regulation Number 60 of 2021 concerning Financial Motivation of BPHTB as implementer of Money Pastor Guidelines Number 186/PMK/07/2010 and Number 53 of 2010 could not be more interesting and productive.

Tax subjects as consumers and government agencies as producers who sell all public service products electronically/online must be able to carry out the objectives of public services to consumers in accordance with Consumer Protection Law Number 8 of 1999, as an implementation of the Decree of the Medan District Court Case Number 811/Pdt.G/2020/PN.Medan, stated that the object of the will was an inheritance from the late. Rusli alias Lim Le Song To Suanni, Diana Chandra and Daniel Rachmat, instead of implementing the standard operating procedures (sop) of each government agency, so that it does not comply with the constitution in the form of the 1945 Constitution and Pancasila is considered treason. implement and comply with the Decision, even if 12 (twelve) objects located in DKI Jakarta are subject to fiscal tariffs for Land and Building Rights Acquisition Fees (BPHTB) based on Governor's Regulation (Pergub) Number 60 of 2021 concerning Fiscal Incentives for Acquisition of Land and Building Rights (BPHTB) as implementing Minister of Finance Regulation Number 186/PMK/07/2010 and Number 53 of 2010, inheritance cannot be processed in 1 (one) year and is subject to fiscal rates for Acquisition of Land and Building Rights (BPHTB) inheritance.

In terms of implementing Governor's Regulation (Pergub) Number 60 of 2021 concerning Fiscal Incentives for Acquisition of Land and Building Rights (BPHTB) as implementing Minister of Finance Regulation Number 186/PMK/07/2010 and Number 53 of 2010, there is no explanation regarding, if all objects may be subject to tax rates for Acquisition of Land and Building Rights (BPHTB) inheritance. cannot be processed within 1 (one) year and is subject to fiscal rates for Land and Building Rights Acquisition Fees (BPHTB) inheritance, if all inheritance objects carry out the process of changing the inheritance name within 1 (one) year then a fiscal rate will be imposed for Land and Building Rights Acquisition Fee (BPHTB) heir 1 (one) object for 1 (one) tax subject, the remainder is subject to the fiscal rate of Land and Building Rights Acquisition Fee (BPHTB) grants and is subject to fiscal fees for the acquisition of land and building rights (BPHTB) buy and sell.

Likewise regarding the implementation of the Decree of the Medan District Court Case Number 811/Pdt.G/2020/PN.Medan, which stipulates that the late Rusli Alias Lim Le Song died on 07 February 2020 at 23.12 WIB, Death certificate Number 1207-KM-16042020-0005 dated 09 July 2020 was issued by the Head of the Civil Registry Service of Deli Serdang Regency, , stating that it was valid that Suanni's wife was the late. Rusli Alias Lim Le Song, Diana Chandra, daughter of the late. Rusli Alias Lim Le Song and Daniel Rachmat, sons of the late. Rusli Alias Lim Le Song, heir of the late. Rusli Alias Lim Le Song based on Inheritance Certificate Number 474.4/1510/VIII/2020 dated 19 August 2020, ratified by the Head of Labuhan Deli District Number 410/729 dated 19 April 2020, Late. Rusli Alias Lim Le Song, apart from leaving heirs, also left a legacy in the form of land and houses totaling 26 (twenty six) objects in Medan Municipality, Deli Serdang Regency, DKI Jakarta including in the North Jakarta Administrative City Region, Batam, Malaysia, Singapore, Australia and America.

In the Implementation of the Decree of the Medan District Court, Case Number 811/Pdt.G/2020/PN.Medan adjudicated; declared legal Alm. Rusli Alias Lim Le Song died at 23.12 WIT, Death Certificate Number 1207-KM-16042020-0005 dated 09 July 2020 was issued by the Head of the Deli Serdang Regency Civil Registry Service, stating that it was valid that Suanni, the wife of the late. Rusli Alias Lim Le Song, Diana Chandra, daughter of the late. Rusli Alias Lim Le Song and Daniel Rachmat, sons of the late. Rusli Alias Lim Le Song, heir of the late. Rusli Alias Lim Le Song based on Inheritance Certificate Number

474.4/1510/VIII/2020 dated 19 August 2020, ratified by the Head of Labuhan Deli District Number 410/729 dated 19 April 2020, declared the will valid on Sunday 04 June 2017, declaring it valid. . Rusli Alias Lim Le Song, apart from leaving heirs, also left a legacy in the form of land and houses totaling 26 (twenty six) objects in Medan Municipality, Deli Serdang Regency, DKI Jakarta including in the North Jakarta Administrative City Region, Batam, Malaysia, Singapore, Australia and America, declared the van Dading deed (peace deed) between the Plaintiffs 1,2 and the Defendant to be valid.

In the vandading deed (peace deed) to carry out the will along with its distribution, however, when processing the return of the inheritance name from the Pademangan regional tax service unit (UPPD) and the Penjaringan regional tax service unit (UPPD) as well as several regional tax service units (UPPD ) in the DKI Jakarta area where the object of the will is located, it turns out that it is not subject to the Decree of the Medan District Court Case Number 811/Pdt.G/2020/PN.Medan and carrying out the will however still has to ratify the will which has been ratified by the District Court through a Decision however must register the will under the date that has been ratified at the Heritage Center which is under the supervision of the Ministry of Law and Human Rights of the Republic of Indonesia, the will must be made before a notary in accordance with Law Number 30 of 2004 in conjunction with Article 938 of the Civil Code, if the will is made under the hand then it must be registered to Article 938 of the Civil Code.

Starting from the above, it not only occurs in the implementation of the Medan District Court Decision, Case Number 811/Pdt.G/2020/PN.Medan, it is not only hampered by the imposition of fiscal rates for Acquisition Fees for Land and Building Rights.(BPHTB) inheritance alone, will result in Mr President Joko Widodo's goal of 2025 being that all tax objects are e-certified, thus avoiding the land mafia and overlapping certificates, and this is what has happened with more than 1,000 (one thousand) PTSL certificates appearing in jurisdiction of the North Jakarta Administrative City Land Agency, due to regulationsfiscal rates for Acquisition of Land and Building Rights(BPHTB) heir1 (one) object for 1 (one) tax subject, the remainder is subject to the fiscal rate of Land and Building Rights Acquisition Fee(BPHTB)grants and is subject to fiscal fees for the acquisition of land and building rights(BPHTB)buying and selling, so that it involves the land mafia, tax subjects who are the object of inheritance disputes in PTSL are on land who are not legal heirs, so there is a real need for recommendations from the Indonesian Ulema Council (MUI) of the North Jakarta City Administration for Fatwa and Law regarding SiPandu in the City Land Agency North Jakarta Administration.

So there is a clear basis found in the Koran“an as well as in the Sunnah of the Prophet so that it requires scholars to find arguments that are in harmony with the Sharia“at Islam to create benefits. Collectively, they are increasingly motivated, and wish to unite the movements and steps of Muslims in realizing common ideals in the context of the sovereign Unitary State of the Republic of Indonesia, to implement all the rules that the researchers have outlined above, resulting in the phenomenon of Implementation of the Decree of the Medan District Court Case Number 811/Pdt.G/2020/PN.Medan, is not only constrained by the imposition of fiscal rates for land and building rights acquisition fees(BPHTB) inheritance alone, will result in Mr President Joko Widodo's goal of 2025 being that all tax objects are e-certified, thus avoiding the land mafia and overlapping certificates, and this is what has happened with more than 1,000 (one thousand) PTSL certificates appearing in jurisdiction of the North Jakarta City Administrative Land Agency.



Because there are rulesfiscal rates for Acquisition of Land and Building Rights (BPHTB) heir1 (one) object for 1 (one) tax subject, the remainder is subject to the fiscal rate of Land and Building Rights Acquisition Fee(BPHTB)grants and is subject to fiscal fees for the acquisition of land and building rights(BPHTB)buying and selling, so that the position of fatwa in Islamic law and the position of fatwa in positive law in representing taxes (dharibah) in the apostolic era, so that the final results can provide benefits, including making applications for services that are G2G, G2B and G2C (Government to Government, Government to "Business Government to Citizens) that is integrated can be achieved, so that it can improve the economic welfare of citizens, certificates that have been processed can be processed as business capital and national development." Land services require legal certainty and openness, which in such circumstances, changing the land administration system to electronic is a necessity, unfortunately until now this Electronic/Online service system has not been implemented at the National Land Agency of North Jakarta Administrative City. As researchers found, the administrative process took a long time for service.

## METHODS OF THE RESEARCH

This research method is normative-empirical with a case approach, statutory approach and comparative approach. The theories used are the theory of legal certainty, the theory of justice and the maqashid syari'ah theory. Primary data used are interviews, documentation and observation, secondary data is the Koran Hadith, laws, books and journals.

## RESULTS AND DISCUSSION

### **A. Implementation Electronic/Online Integrated Service System Organized by the National Land Agency (BPN) of North Jakarta Administrative City according to Islamic Law**

**Regulation of the Minister of Agrarian and Spatial Planning/Head of BPN Number 5 of 2017 concerning Electronic/Online Land Information Services, regarding the Implementation of Regulation of the Minister (Permen) of Agrarian and Spatial Planning (ATR) of the Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2017.**

Implementation of an Integrated Electronic/Online Service System Organized by the National Land Agency (BPN) of North Jakarta Administrative City According to the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of BPN RI Number 5 of 2017 concerning Electronic/Online Land Information Services. In connection with the implementation of the Population Guidelines (Permen) Agrarian and Spatial Planning (ATR), the leadership of the State Land Office of the Republic of Indonesia (KBPN) Number 16 of 2017 as an agent for the use of land data electronically/online must follow several arrangements as stipulated in the ATR/BPN Pastoral Guidelines Number 5 of 2017, starting from the candidate's compass in obtaining applications to the most common way of submitting data electronically. The consequences of the inspection and perception in the test area resulted in 3 (three) classifications of Land Work Places (Kantah) in the implementation of the ATR/BPN Pastoral Guidelines Number 5 of 2017. For more details, see the following table:

**Table 1. Implementation of Electronic Land Information Services**

<p><b>Agrarian and Spatial Planning (ATR) Head of Agency National Land of the Republic Indonesia (KBPN) Number 16 of 2017</b></p>	<p><b>North Jakarta</b></p>	<p><b>2003 to 2019</b></p>	<p><b>2020 to 2023</b></p>
<p>Applications can access into the application service land information in a way electronic/online (SIPANDU in JAKUT)</p>	<p>✓</p>		<p>line</p>
<p>Information service application requirements land in a way electronic/online via SIPANDU in North Jakarta</p>	<p>Electronically/Online</p>		<p>Electronic/Online</p>
<p>The application obtains confirmation from the application service information land Electronically/online regarding data availability</p>	<p>✓</p>		<p>Electronic method</p>
<p>Application obtain proof of application registration issued by the system via SIPANDU in North Jakarta</p>		<p>1% /mo all applications</p>	<p>Electronic method</p>
<p>The application receives a service information service fee payment code directly electronic/online via SIPANDU in North Jakarta</p>			<p>75% Electronic</p>
<p>Application to pay land information service fees electronically/online via SIPANDU at North Jakarta</p>			<p>6 /month</p>
<p>Process give information in a way electronic/online through SIPANDU in North Jakarta</p>	<p>Electronically/Online and manual</p>		

Source: Sipandu Statistical Research Data Processing 2023

**Implementation of Regulation of the Minister of Agrarian Affairs and Spatial Planning of the Head of the National Land Agency (BPN) Number 5 of 2017 concerning Electronic/Online Land Information Services at the National Land Agency (BPN) Office of North Jakarta Administrative City**

Implementation of the Regulation of the Minister of Agrarian Affairs and Spatial Planning of the Head of the National Land Agency (BPN) Number 5 of 2017 concerning Electronic/Online Land Information Services at the Office of the National Land Agency (BPN) of North Jakarta Administrative City, namely that there are several factors that will influence the Implementation of the Minister of Agrarian Regulation and Spatial Planning of the Head of BPN RI Number 5 of 2017 concerning Electronic/Online Land Information Services at the National Land Agency (BPN) Office of North Jakarta Administrative City, which will affect electronic/online services, can be seen from; Description of the North Jakarta Administrative City Area: North Jakarta Administrative City is located at 1060 20"00"East Longitude and 060 10"00" South Latitude with an area of 142.20 Km<sup>2</sup>. North

Jakarta stretches from west to east for approximately 35 km, and juts out into the land for 4 – 10 km. The height above sea level is between 0 – 2 meters, in certain places some are below sea level, most of which consist of brackish water swamps/ponds. The condition of the area is a coastal area and the estuary for 13 (thirteen) rivers, making North Jakarta a flood-prone area. The territorial boundaries of the North Jakarta Administrative City are as follows. North: Java Sea; To the east: East Jakarta and Bekasi Regency. To the west: Tangerang Regency and West Jakarta. South: West Jakarta, Central Jakarta and East Jakarta. The North Jakarta Administrative City is divided into 6 sub-districts, 31 sub-districts, 405 RWs and 4,706 RTs. The sub-districts in question are Penjaringan, Pademangan, Tanjung Priok, Koja, Kelapa Gading, and Cilincing (Table 1). The largest sub-district is Penjaringan with an area of 30.96% of the area of North Jakarta.

**Table 2. North Jakarta Administrative City Area by District**

No	Subdistrict	Wide	Region
		to Government Administration Area (Km)	According Administration Percentage (%)
1	Networking	45.41	30.96
2	Pademangan	11.92	8.13
3	Tanjung Priok	22.52	15.35
4	Koja	12.25	8.36
5	Kelapa Gading	14.87	10.14
6	Cilincing	39.7	27.07
Total		146.67	100

Source: North Jakarta BPS in Figures, 2021

The North Jakarta Administrative City Land Office has 235 employees, consisting of 68 Civil Servants (PNS), 70 Non-Civil Servant Government Employees (PPNPN) funded by the APBN and 59 people funded by the APBD, and assisted by 38 security and office personnel. boy (Table 2). These employees work together to serve the community, both routine activities and activities that are strategic programs of the Ministry of Agrarian Affairs and Spatial Planning/BPN.

**Table 3. Amount Employee based on Employee Status in North Jakarta Administrative City Land Office**

No	Employee Status	Amount
1	Civil servants	68
2	APBN VAT	70
3	APBD VAT	59
4	Security and Office Boy	38
Amount		235

Source: North Jakarta Administrative City Land Office, 2019

The number of routine land services at the North Jakarta Administrative City Land Office can be seen in Table 3. The most common types of services are Checking, Transfer of Rights, Mortgage Rights, Roya, and Changes in Land Rights. Certificate checking is the largest service in the North Jakarta Administrative City, namely 1,159 files per month. After checking, you will get results regarding physical data and juridical data.

**Table 4. Highest Number of Routine Land Services in North Jakarta Administrative City**

No.	Types of Land Services	Amount	Average Services/Month
1	Certificate Checking	3,369	
2	Transfer of Rights	1,059	
3	Mortgage right	795	
4	Roy	552	
5	Changes in Land Rights	400	

Source: North Jakarta Administrative City Land Office, 2021

Based on the information recorded from Table 1, Table 2, Table 3, it tends to be easier to obtain with SIPANDU which is available and can be obtained from Measurement on the SIPANDU menu, so by looking at the table we can see that the guidelines come from BPN RI regulation Number 5 of 2017 concerning Administration of Regional Information Electronically/On Web, has been implemented in accordance with the Population and Spatial Planning (ATR) Guidelines for the Peak State Land Organization of the Republic of Indonesia (KBPN) Number 16 of 2017 at the City of Jakarta General Land Office (BPN) Workplace. North, so that all cycles for the exchange of candidate freedoms from the Regions can be completed within 3 (three) days from the request for deposit (SPS) of State Revenue (PNBP) free of charge on WhatsApp (WA), then WhatsApp replies back to the Managerial City Public Manager North Jakarta Land Agency (BPN) and candidates set aside installments at expert banks. In order for the coordinated assistance framework (SiPANDU) to work in accordance with what public authorities and individuals want, so that we never again hear land debates, which are generally detrimental to us as the general public, the cycle takes years, even notes from legislative candidates because the cycle is too It takes a long time to get lost, that's why the National Land Agency (BPN) likes to ask us as legislative candidates to return the files, even though since the initial request, all the unique reports have been there. submitted to the National Land Agency (BPN), so that it is believed that the Coordinated Assistance Framework (SiPANDU) is a program of the General Land Agency (BPN) of the City of North Jakarta Regional Regulation, which can be implemented in all Public Land Agencies (BPN) throughout Indonesia.

**Implementation of Ministerial Regulation (Permen) for Agrarian and Spatial Planning (ATR) of the Head of the Indonesian National Land Agency (KBPN) Number 16 of 2017.**

According to Mazmanian and Sabatier (1983), there are three groups of variables that influence the success of implementation, namely: a) Characteristics of the problem (tractability of the problems): Namely, the problem characteristics in this theory consist of the level of technical difficulty of the existing problem, the level of diversity of the target group, the percentage of the target group to the total population. On point; Policy characteristics consist of the clarity of the policy content, the extent to which the policy content has theoretical support, the amount of financial resource allocation for the policy, the extent of the linkages and support between various implementing institutions, the clarity and consistency of existing regulations in the implementing agency, the level of commitment of the authorities to the objectives policies, as well as how wide access external groups have to participate in policy implementation. Then points; b) Environmental



variables consist of the socio-economic conditions of society and the level of technological progress, public support for a policy, the attitudes of constituent groups, the level of commitment and skills of officials and implementers (Subarsono, 2005); c) Policy/legislation characteristics (ability of statute to structure implementation); d) Environment (nonstatutory variables affecting implementation).

Public policy analysis is a follow-up to a series of public policies made by the government. This analysis is carried out to provide a detailed picture of the impact of the success or failure of a policy that has been made to have implications in the field or society. One of the essences of the presence of public policy is solving problems that develop in society correctly. Edwards III (1980), stated "four critical factors or variables in implementing public policy: communication, resources, dispositions or attitudes, and bureaucratic structure." Based on these 3 (three) factors, it can be said that if this is not fulfilled then the objectives in implementing the Ministerial Regulation (Permen) for Agrarian and Spatial Planning (ATR) of the Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2017, may not be achieved. These factors must be implemented simultaneously because they have a close relationship with each other.

**Implementation of types of services, processes and requirements for requests for transfer of rights in several government agencies electronically/online According to Regulation of the Minister of Agrarian and Spatial Planning/Head of BPN RI Number 5 of 2017 concerning Electronic/Online Land Information Services, regarding the Implementation of Regulation of the Minister (Permen) of Agrarian and Spatial Planning (ATR) of the Head of the National Land Agency of the Republic of Indonesia (KBPN) Number 16 of 2017 .**

Implementation of types of services, processes and requirements for Applications for Transfer of Rights in Several Government Agencies Electronically/Online as follows; Based on ATR/BPN Ministerial Regulation Number 5 of 2017, basically, Electronic/Online Land Information Services is the process of providing information electronically including confirmation of the suitability of physical data and juridical data on Land Rights Certificates and other information in the database. Regarding this, information services do not only consist of textual information, but also include other related documents. According to the Ministerial Regulation, the electronic document in question is any electronic information created, forwarded, sent, received or stored in analog, digital, electromagnetic, optical or similar form, which can be seen, displayed and/or heard via a computer. or Electronic/online systems, including but not limited to writing, sound, images, maps, designs, photos or the like, letters, signs, numbers, access codes, symbols or perforations that have meaning or meaning or can be understood by people who are able to understand them .

Types of electronic/online Land Information Services as intended in paragraph (1) Article 2 of Law no. 5 of 2017, consisting of: a) Checking Land Rights Certificates; b) Land Registration Certificate; c) Textual and/or spatial data information; d) Land Value Zone Information; e) Coordinate point information; f) Global Navigation Satellite System (GNSS)/Continuously Operating Reference System (CORS) data package information; g) Land map information; h) Spatial planning information; And i) Other information services will be determined later.

Accurate land data quality must be a priority. The Ministry of Agrarian Affairs and Spatial Planning ATR/BPN guarantees the accuracy of this data by dividing the quality of land data into 6 (six) conditions, including: 1) The first quality is the quality that is located in the Land Book which has been mapped and the Measurement Certificate has been drawn. This explains that land data from the textual GS/SU exists, the Land Book exists, the spatial GS/SU exists, and the land plot in the registration map exists and is registered with the City Land Agency for the North Jakarta Administrative Region, as a legal basis for whose ownership the object is; 2) The Second Quality is that the book The land has been mapped but Surat: Measurements not yet shown. It is explained that land data from the textual GS/SU exists, the Land Book exists, the spatial GS/SU does not exist, and the land parcels in the registration map exist. This explains that the land data has been mapped, but the physical form, in the form of measuring documents, has not been depicted, usually called a warka, the land book is there, the spatial GS/SU is not there, and the land plot in the registration map is there, usually it can be detected using coordinate points. , as a basis for making warka/maps of land plots; 3) The third quality is that the land book has been mapped but the Measurement Certificate has not been entered. It is explained that land data from the textual GS/SU does not exist, the Land Book does not exist, the spatial GS/SU does not exist, and the land parcels in the registration map do not exist; 4) The fourth quality is that the land book has not been mapped but the Measurement Letter has depicted. It is explained that land data from the textual GS/SU exists, the land book exists, the spatial GS/SU exists, and the land parcels in the registration map do not exist; 5) Quality five is that the Land Book has not been mapped and the Measurement Certificate has not been drawn. It is explained that land data from the textual GS/SU exists, the Land Book exists, the spatial GS/SU does not exist, and the land parcels in the registration map do not exist; 6) Quality six is that the land book has not been mapped and the Measurement Certificate has not been entered. It was explained that land data from the textual GS/SU did not exist, the land book did not exist, the spatial GS/SU did not exist, and the land parcels in the registration map did not exist.

The SIPANDU service process electronically/online at BPN North Jakarta, namely: 1) Upload all files via the Integrated Services system (SiPANDU), according to the service you wish to request, and follow the instructions and conditions, for the process of transferring the Transfer of Inheritance Names, which must be prepared, namely; 2) KTP, Family Card, Birth Certificate, Parents' Marriage Certificate, Heir's Death Certificate, PBB and BPHTB; 3) The original certificate is checked electronically and validated through the integrated service system (SiPANDU); 4) Certificate of Heirship for Chinese descendants from a Notary; 5) Letter of Transfer or acquisition and distribution of inheritance from the District Court; 6) Will from the Ministry of Law and Human Rights; 7) All files are Legalized by the Notary where the object of the Application is located, 1 (one) copy each; 8) After the complete files have been uploaded according to the type of application, a notification will appear that the files are complete and accepted, then sent to the queue ticket email, and the applicant please specify what date, day and time he wants to come to BPN North Jakarta; 9) The SiPANDU system will also send an application letter to email and to the Applicant's WhatsApp (WA) number, to be filled in and completed when the original files are registered with the North Jakarta BPN; 10) If the application is made by a PPAT and Notary, then attached a letter of assignment, power of attorney, and Electronic/Online registration of files and fees charged by a PPAT and Notary to the Applicant, including the amount of

services charged by the PPAT and Notary to the applicant; 11) The North Jakarta BPN will send the PNPB SPS via email and the applicant's WhatsApp (WA) number, 3 (three) days after the certificate is completed, the North Jakarta BPN will also send a notification via email and the applicant's WhatsApp (WA) number, stating that the certificate has been completed, and will send a ticket for the completed certificate collection, the date, day and time the certificate will be collected, so that you don't have to wait a long time to collect the certificate at BPN North Jakarta; 12) However, if there is an underpayment of land and building rights acquisition fees (BPHTB), then the Regional Development and Tax Service Unit (UPPPD) will bill directly to the taxpayer (WP) and will be billed directly to the applicant, as the tax owed. will be compensated directly in Income Tax payments each month in accordance with Governor's Regulation (Pergub) No. 117 of 2019 in lieu of Governor's Regulation (Pergub) Number 60 of 2021 concerning Fiscal Incentives for Acquisition of Land and Building Rights (BPHTB) as implementing the Ministerial Regulation Finance Number 186/PMK/07/2010 and Number 53 of 2010. The following are the conceptual figures for the Electronic/Online service process in 3 (three) Ministries, the procedures are as follows: 1) Application with SIPANDU AT BPN North Jakarta; 2) Application to the Ministry of Law and Human Rights; 3) BPHTB Validation Application;

Which is the outline of the research title entitled "Implementation of Electronic/Online Integrated Services Organized by the Office of the National Land Agency (BPN) of North Jakarta Administrative City (National Land Agency Study (BPN) of North Jakarta Administrative City)". Below is the Information Service Process for Electronic/Online Rights Applications at the National Land Agency Office in the North Jakarta Administrative City Region as follows Attachment 2:3., to Attachment 3:8. Data quality as an indicator of service quality is also one of the indicators of readiness for e-government implementation adopted by Alateyah (2013) theory including: service quality, diffusion of innovation, computer and technology literacy, culture, awareness, technical infrastructure, website design and security. Service quality has an important role in online services to encourage people to be willing to use the service, so if the two trends in the picture above can work, then success for all government services in Indonesia can be fulfilled and implemented.

### **SiPandu Implementation of Permenkumham Number 60 of 2016 concerning Procedures for Online Will Reporting on the Electronic/Online Rights Application Information Service Process at the National Land Agency (BPN) Office of North Jakarta Administrative City.**

A will is a deed that contains a person's statement about what should happen after he dies, and can be rejected by him. A will must be expressed either by a self-made deed or by an illustrative deed, either by a public or secret or closed deed. Once the heir dies, the closed or secret will must be submitted to the Probate Court where the inheritance in question has been revoked, the Hall must open the letter and establish an oral route to obtain and open the will no matter what the terms. where the will is located, to ultimately return it to the Legal Officer. Dissecting probate in the Office of Mutual Regulations and Freedoms, assuming you see the important regulatory arrangements, especially Regulation no. 34 of 2004 concerning Places of Public Accountants Article 16 paragraph 1 letters h and I, the Legal Officer's commitment is to create a Register of Deeds relating to wills and report them consistently no later than 5 (five) days in the first week. To the Reverend of the Basic Regulations and Freedoms of the Republic of Indonesia, ic. Directorate General of General Regulatory Organizations ic. Directorate of General Issues, ic. Despite the fact that there was

no commitment to make duplicate reports to the Probate Court (BHP), the Upper Probate Library (BHP) received numerous duplicates of the entire confirmation report from Law officers.

The following picture below shows the Information Service Process for Application for Legalization of Wills Electronically/Online at the DITJEN AHU Office at the Ministry of Law and Human Rights. Attachments 3:9 to 4:4. The process for ratifying a will is in Ministry of Law and Human Rights Attachment 4:5, which is carried out by a notary or his attorney/perorangan/inpersonal must first enter the Ahu Electronic/Online application by accessing the URL <https://ahu.go.id> in the image display above. Select the Wills Menu, then the options will appear. In addition to the most common way to confirm the will of DITJEN AHU, it also provides electronic/online administration) without charge, namely in the event of inability to approve the will of DITJEN AHU, in particular: 1) For a place of death that is different from the individual's place according to the KTP, the archive will be closed automatically within 3 (three) days of the application being submitted via electronic/online administration; 2) The date of death is unique in relation to the date of death declaration from the public vault provided, the archive will be closed automatically by the framework after 3 (three) days from the time the application is submitted via electronic/online administration; 3) There are some names from birth that are not the same as different names or called the nom de plumes and Chinese name, if the identity is Chinese, and the name is referred to in the will then it will be adjusted to the name concerned in general registration through legalization, by remembering the real name with the KTP name or Chinese name, on the grounds that the information mentioned by the Court In approving the explanation and dissolution of inheritance, the name must match the KTP and the original name will be stated in the correct deed according to the will made before death; 4) The information filled in in the electronic/online assistance structure of DITJEN AHU at the time of the recipient's death is not the same as the information in the KTP address, birth information with the birth certificate is sometimes the wrong address in the electronic/online assistance structure DITJEN AHU also cannot process wills, And 5) Wrongly entered voucher number assuming there were 3 (three) requests for the same person, nor the Director General of AHU can handle the probate of this will.

So the Directorate General of AHU under the Agency for Regulation and Basic Freedoms created electronic/online assistance to handle state demands at no cost (PNBP). reserves in the event that the will cycle becomes short and cannot be handled due to some of the problems described above, as well as a system of sanctions as DITKEN AHU items to assist the trading of the main beneficiary, the interests of applying for privileges and distribution of inheritance, as well as the most common way to apply for freedom exchange at the BPN and at the Provincial UPPPD in the Taman Sari Region and UPPPD in the Penjarangan Region, stating that it will also be added and ratified by the DITJEN AHU, and the PNBP Compensation cycle and Returns, can be Attachment 4:6 As described above the deed of legalization of the will at the DITJEN AHU as an attachment to the file at the National Land Agency (BPN) of North Jakarta City, as an introduction to processing Validation at the Pademangan District Development Tax and Retribution Service Unit (UPPPD) and at the Penjarangan District Regional Development Tax and Retribution Service Unit (UPPPD), as a sales file purchase and as a file for the determination and distribution of inheritance, then the ratification of the will issued by the Directorate General of AHU must be legalized by the Directorate General of AHU, because it is a Will.



## **Implementation of Governor's Regulation (Pergub) No. 117 of 2019 as a replacement for Governor's Regulation (Pergub) Number 60 of 2021 concerning Fiscal Incentives for Acquisition of Land and Building Rights (BPHTB) as implementation of Minister of Finance Regulation Number 186/PMK/07/2010 and Number 53 of 2010.**

As the implementer of the Minister of Finance Regulations Number 186/PMK/07/2010 and Number 53 of 2010, regulating the Fees for Acquisition of Land and Building Rights or what is abbreviated as BPHTB, is regulated in the provisions of laws and regulations in Indonesia, namely Law No. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights as amended by Law no. 20 of 2000 concerning Amendments to Law no. 21 of 1997 concerning Fees for Acquisition of Land and Building Rights.

In Law no. 21 of 1997 as amended by Law no. 20 of 2000, known as the Law on Acquisition Fees for Land and Building Rights (BPHTB), provides an understanding of the Acquisition Fee for Land and Building Rights (BPHTB), namely the Acquisition Fee for Land and Building Rights is a tax imposed on the acquisition of rights to land and/or building, hereinafter referred to as tax. So the fee for acquiring rights to land and buildings (BPHTB) is the same as the tax for acquiring rights to land and buildings. What is meant by Acquisition of Rights to Land and Buildings, the Law on Acquisition of Rights to Land and Buildings (BPHTB) states that Acquisition of Rights to Land and/or Buildings is a legal action or event that results in the acquisition of rights to land and/or buildings by an individual or entity. Land and/or Building Rights are rights to land, including management rights, along with buildings on it, as intended in Law no. 5 of 1960 concerning Basic Regulations on Agrarian Principles, Law no. 16 of 1985 concerning Flats, and other statutory provisions. Land Rights Article 16 paragraph (1) Law no. 5 of 1960 states that the land rights in question are: 1) Right of ownership; 2) Cultivation Rights; 3) Building rights; 4) Use rights; 5) Rental rights; 6) The right to open land; 7) The right to collect forest products; And 8) Other rights that are not included in the rights mentioned above will be determined by law as well as rights that are temporary in nature.

These temporary rights, namely mortgage rights, profit sharing business rights, boarding rights and agricultural land rental rights are regulated to limit their nature which is contrary to this Law and efforts are made to eliminate these rights within a short period of time. Housing in the form of land and buildings is a basic need for every human being. Therefore, almost everyone will or

### **B. Problems of Implementing the Integrated Service System (SiPandu) in the National Land Agency (BPN) of North Jakarta Administrative City**

Problematic is a gap between expectations and reality that requires resolution or resolution. A problem is defined as something that prevents achieving a goal, encountered many problems regarding the implementation of the integrated service system (SiPandu) at the National Land Agency (BPN North Jakarta Administrative City, namely; 1) policy standards and objectives; 2) policy resources; 3) communication and strengthening activities between organizations; 4) characteristics of the implementing office; 5) economic, political and social conditions and 6) implementing disposition (Hamdi, 2014).<sup>14</sup>

In a problem with online/electronic services, it is more about the implementation of a Law/Regulation, the expert who then formulated an implementation model other than Van

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<sup>14</sup> M. Atho Mudzhar, *Pendekatan Studi Islam Dalam Teori Dan Praktik*, Yogyakarta:Pustaka Pelajar, 2007, p. 19

Meter and Van Horn was Merilee S Grindle (1980). He stated that implementation is a political process and an administrative process whose success is influenced by two fundamental variables, namely the content of the policy and the context or environment of implementation. Edwards III (1980), stated "four critical factors or variables in implementing public policy: communication, resources, dispositions or attitudes, and bureaucratic structure." Based on these four factors, it can be said that if these are not fulfilled then the objectives of implementation may not be achieved. These factors must be implemented simultaneously because they have a close relationship with each other. Several variables from the policy implementation theory will be used to examine the ATR/BPN Ministry in carrying out online services. More specifically, in implementing the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of BPN RI Number 5 of 2017 concerning Electronic Land Information Services, the data conditions and strategies that need to be implemented to run online services.

### **Embodiment of Online Services**

Based on the experience of several institutions; Some of the conditions for realizing online services include: 1) change in thought patterns (mind set); 2) need human resources with an ICT (information and computer technology) base; 3) need to provide infrastructure that supports online systems; 4) large investment is needed to realize online services; And 5) legal basis as binding rules for the implementation of online services (Directorate of Information Technology, Ministry of Law and Human Rights, 2019). Readiness government in realize *e-government* in various ministries/institutions according to a number of studies between other stated that the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency's readiness cannot be separated from the reliability of the system being built, especially whether the quality of the internet network is good or not and the availability of stable electricity in several offices<sup>1</sup> (Mustofa, 2015). Research regarding the Implementation of E-Service in Public Organizations in the Public Service Sector in Cibangkong Village, Batununggal District, Bandung City requires adequate resources, because in this case the system and human resource aspects have a big influence. The obstacles that arise in the implementation of E-Kelurahan are technical obstacles, namely the unavailability of operators who are professionals in their field so that the program is implemented effectively and efficiently (Buchari, 2016).

Another study states that the current level of e-government readiness of the Kupang City Government shows a condition that is less than ready based on an assessment of the dimensions of information and communication technology connectivity, data use and integration, human resource training, regional policies and regulations related to e-government implementation, as well as application dimensions. and services (Umbrella, 2018). Then, the One Stop Investment and Integrated Services Service found that the State Civil Apparatus (ASN) at the One Stop Investment and Integrated Services Service had good knowledge of standard operating procedures for public services. Some have carried out online services but most have not yet done so. They are ready to implement one-stop integrated services online, but they cannot yet do so because the network and applications to carry out online services have not been prepared (Wahyudiono, 2018). Then Susianawati's study (2017) found that service innovation Management Information System Service Innovation and Electronic Licensing Services (Simppel) in the Tuban Regency Investment, PTSP and Naker Services can be said to be not yet fully ready, indicators of unpreparedness can be seen from several indicators including: service quality, diffusion of innovation,

computer and technology literacy, culture, lack of awareness, technical infrastructure, and security.

### **Land Office Actions in Implementing Electronic Land Information Services.**

The hope of the Minister of Agrarian and Spatial Planning/Head of BPN RI Regulation Number 5 of 2017 as stated in the preamble is that land information services will be easier, faster and at lower costs. The principles are simple, safe, affordable, up-to-date and open. The land information services referred to in the regulation are: 1) checking the Land Rights Certificate; 2) Land Registration Certificate; 3) textual and/or spatial data information; 4) Land Value Zone information; 5) coordinate point information; 6) Global Navigation Satellite System (GNSS)/Continuously Operating Reference System (CORS) data package information; 7) land map information; 8) spatial planning information; And 9) Other information services will be determined later.

In resolving problems at the North Jakarta Administrative City National Land Agency (BPN), research will focus on land checking activities, where the definition and urgency of checking have the same substance as Government Regulation no. 24/1997, Minister of Agrarian Regulation no. 3/1997 and ATR/BPN Ministerial Regulation No. 5 of 2017, as in the following quote. Government Regulation 24/97 Article 39: PPAT refuses to make a deed, if: a. regarding plots of land that have been registered or ownership rights to apartment units, the original certificate of title in question is not delivered to him or the certificate submitted does not match the registers at the Land Office. Based on Perman Agraria 3/97 Article 97: Article (1) Before carrying out a deed regarding the transfer or encumbrance of land rights or ownership rights over flat units, the PPAT is obliged to first carry out an inspection at the Land Office regarding the suitability of the certificate of land rights or ownership rights over units. The apartment in question must be listed at the local Land Office by showing the original certificate. Based on ATR/BPN Ministerial Regulation 5/2017 Article 4: PPAT is obliged to carry out Land Information Services in the form of checking Land Rights Certificates as intended in Article 2 paragraph (2) letter a, before making certain legal action deeds regarding Land Rights/House Unit Ownership Rights Arrange.

Based on what is contained in these three regulations, the activity of checking land title certificates is an activity that must be carried out by the PPAT (Land Deed Making Official) before making a deed. The object requested for checking is clear, namely the certificate, with clarity of urgency, namely that there is conformity between the certificate and the registers at the Land Office. ATR/BPN Ministerial Regulation No. 5 of 2017 states that electronic land information services are the process of providing information electronically including confirmation of the suitability of physical data and juridical data on Land Rights certificates and other information in the database. After the promulgation of ATR/BPN Ministerial Regulation No. 5 of 2017 on April 27 2017, this regulation has come into effect. The implementation of electronic land information services and the determination of Land Offices that can provide them are not necessarily implemented in all Land Offices, but need to be based on the determination of a Ministerial Decree. As of September 3 2019, 42 (forty two) Land Offices were appointed as pilot project locations for electronically integrated land information services with the Decree of the Minister of ATR/BPN of the Republic of Indonesia Number 444/SK-DI.01.01/IX/2019. The intended integrated services include: 1) electronic mortgage services; 2) Electronic Services for Land Value Information (Land Value

Zone (ZNT), Land Registration Certificate (SKPT), and Checking); 3) Modernization of services for applications for decrees granting land rights.

The Land Office as the implementer of electronic land information services must fulfill several provisions as regulated in the Minister of ATR/BPN Regulation Number 5 of 2017, starting from the applicant's reach in accessing the application to the process of providing information which is carried out electronically. The results of research and observations at sample locations produced 3 (three) Land Office categories in the implementation of ATR/BPN Ministerial Regulation Number 5 of 2017. The first category consists of the Mamuju Regency Land Office. In the first category, service delivery is mostly carried out electronically, although Kantah has not been appointed as the implementer of the pilot project for electronically integrated land information services. The applicant accesses an online service application called Mapaccing or an acronym for Careful Checking Application Management in the Network. This service is an innovation carried out by the local Land Office to make it easier for PPATs (Land Deed Officials) to check certificates online before making the deed.



Figure 1. Mapaccing Land Application Workflow

Submission of land service application requirements, obtaining confirmation regarding data availability, proof of applicant registration, receiving payment codes, payment of service fees, and the process of providing land information are carried out electronically through the Mapaccing application. In the process of providing information, apart from being provided electronically, it is also provided manually when carrying out subsequent service activities through the process of marking the land book and land certificate. The Mamuju Regency Land Office can be said to be quite pro-active in implementing the substance of the ATR/BPN Ministerial Regulation Number 5 of 2017 in checking activities. Efforts to serve PPAT so that they don't have to go back and forth to the Land Office and slowly correct existing land data are mutual benefits that are realized through online services.

The second category consists of the City Land Office of North Jakarta Administration, West Jakarta Administration, Surabaya I, Banjarmasin, Bandung and Pekanbaru. In the second category, service delivery has not been entirely implemented electronically, even though Kantah has been appointed as the implementer of the pilot project for electronically



integrated land information services. The applicant accesses an online service application called PPAT online. Submission of land service application requirements, obtaining confirmation regarding data availability, and proof of temporary applicant registration are obtained electronically. Receiving the payment code is obtained manually at the Land Office counter, after the front office officer receives the payment code from the KKP application. Payment of service fees can be made electronically at the designated bank, based on the Deposit Order (SPS) issued by the KKP application. Giving process Land information is still carried out manually at the Kantah counter, after PPAT submits the files, especially the original certificate.

The entire land information service process - checking - is not yet electronic due to ATR/BPN Ministerial Regulation No. 5 of 2017 has not removed the previous provisions. Minister of Agrarian Regulation No. 3 of 1997 explains that checking is "an inspection at the Land Office regarding the suitability of the certificate of land rights or ownership rights of the apartment unit in question with the lists available at the local Land Office by showing the original certificate" The product of an activity called Minister of Agrarian Regulation No. . 3 of 1997 is more specific. In ATR/BPN Ministerial Regulation Number 5 of 2017 it only refers generally to "Results of Electronic Land Information Services". This general mention can be understood to accommodate all forms of land information services other than land checking, but it becomes less clear when there are other more specific regulations governing it.

In the Regulation of the Minister of Agrarian Affairs Number 3 of 1997 Article 97, namely: 1) If the certificate as intended in paragraph (1) matches the lists at the Land Office, then; 2) The Head of the Land Office or appointed official affixes a stamp or writing with the words: "Has been checked and is in accordance with the list at the Land Office" on the original certificate amendment page, then initials it and gives the date of checking; 3) On the amendment page of the land book in question, a stamp or writing with the sentence: "PPAT...(name of the PPAT concerned) is affixed.... have requested a certificate check" then initialed and given the check date; 4) If the certificate as referred to in paragraph (1) turns out not to be in accordance with the existing lists at the Land Office, then the following action will be taken: a. If the certificate is not a document issued by the Land Office, then the cover and all pages of the certificate must be stamped or written with the words: "This certificate was not issued by the Land Office." then initialed; 5) In ATR/BPN Ministerial Regulation Number 5 OF 2017 Article 10, Electronic Land Information Service Results can only be used for the applicant's benefit and in accordance with the intended use, and not used for other purposes; 6) The Land Office is responsible for the information contained in the electronic land information results.

In the event that there is a discrepancy between the results of the Electronic Land Information Service and the Land Title Certificate, the applicant can request clarification electronically or contact the local Land Office with proof of registration of the application as intended in Article 7 and other requirements in accordance with the provisions of statutory regulations.

After the ATR/BPN Ministerial Regulation Number 5 of 2017 was issued, there was no provision that the Agrarian Ministerial Regulation Number 3 of 1997 was no longer valid (in part or in whole), thus creating ambiguity in its implementation. The prevailing thought in society is that the valuable thing about a certificate is not only the information contained

in it, but the physical certificate is still a valuable item. This makes online checking services still difficult to carry out because physical proof of certificates is still needed during the land information service process.

The third category consists of the District Land Offices of Bangkalan, Garut, Rokan Hulu, Hulu Sungai Selatan, Central Maluku, Central Mamuju and Ambon City. In the third category, service delivery has not been implemented electronically, and Kantah has also not been appointed as the implementer of the pilot project for electronically integrated land information services. This is because the number of applications is still small, so it is more efficient if PPAT makes applications by coming directly to the Land Office.

The process of implementing electronic/online land information services, which is problematic in implementing a Law/Regulation, can be done by means of socialization regarding electronic land information services, which is not carried out thoroughly by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). Many Regional Offices (Kanwil) and Land Offices (Kantah) are not yet aware of this regulation. One informant stated that "socialization is still at the leadership level, not yet at the middle to executive level". From the aspect of clarity, this regulation is still not well understood. How it is implemented, how it is recorded in land books and certificates, and how to detect fake certificates, are still questions frequently asked by interviewed informants.

Even though there is still no common information, the Ministry of ATR/BPN launched the Electronic Mortgage Rights (HT-el) land service at the Shangri La Hotel, Jakarta on September 4 2019. The aim, according to the Public Relations Section of the Ministry of ATR/BPN, is to facilitate land management so that The goal of increasing the Ease of Doing Business (EODB) ranking in Indonesia can be fulfilled. A total of 42 Land Offices throughout Indonesia were appointed as Pilot Project Locations for Electronic Land Information Services. Electronically integrated land services consist of Electronic Mortgage Services/HT-el (Registration of Mortgage Rights, Roya, Cassie, Subrogation). Electronic Land Information Services, Land Value Zones (ZNT), Land Registration Certificates (SKPT) and Checking and Modernization of Application Services for Decree Granting Land Rights.

In general, employees at the Land Office are not specially prepared to support the implementation of the Ministerial Regulation. The Land Office optimizes existing employees to prepare services electronically. Preparations for online services can be started by validating the land data contained in Kantah. Budget arrangements can be proposed by Kantah, but require approval from the Planning Bureau. Innovation in terms of program implementation cannot yet be realized, due to limited BPN protection regarding certificate security. The budget allocation for supporting facilities for implementing the Ministerial Regulations has also not been provided. Kantah utilizes existing facilities to improve land data. Although then there was assistance from the center in the form of 2 scanners in each Kantah to help with the digitization process.

The commitment of implementing the Electronic Land Information Service is quite good, as can be seen from the strong will of policy makers and policy implementers. However, the willingness of employees to carry out this depends on the existence of regulations that protect their work legally, so the legal instruments regarding land services need to be reviewed.

Coordination in the form of reports on the results of tiered monitoring and evaluation is a means of coordinating the implementation of electronic service programs. In order to implement electronic land information services, an Electronic Land Services Implementation Team was formed by the Ministry of Agrarian Affairs and Administration. Space/National Land Agency which was confirmed by Decree of the Minister of Agrarian Affairs and Spatial Planning/Head of National Land Agency Number 451/KEP-100.8.2/VII/2018. The team is tasked with ensuring that the electronic service policy can be implemented well in the field, but it has not yet run smoothly.

Readiness of Land Data towards Online/Electronic Services according to the Ministry of ATR/BPN through the implementation of the Electronic Based Government System (SPBE) is starting to make changes, so that public services are expected to be more optimal, effective and efficient. Data sources and completeness of data converted into digital information need to be prepared as well as possible so that their authenticity and confidentiality are maintained. This implementation is a challenge for the Defense Office in order to realize digital-based public services. Within the scope of the Land Rights Checking Service, several data conditions that are required to be completed are Land Books that have been transferred to digital media in textual form, Land Books that have been transferred to digital media in raster form, land quality is good (KW 1 and 2), as well as a valid Land Book. The average completeness of digital data in the sample locations is 10 sub-districts in the Land Agency of the North Jakarta Administrative City consisting of several Subdistricts, where the problem itself comes not from Land Agency regulations but from the Implementation of Minister of Finance Regulations and Regulations of the Governor of the North Jakarta Administrative City itself. In terms of the imposition of BPHTB and PPH rates which are the basis of the SiPandu problem, it cannot run according to the implementation described above.

The Land Book which has been transferred to digital media can be seen in Table 2. The digital form can be differentiated between textual and raster. Textually, the land book is recorded in the Computerized Land Office (KKP) application, while rasterly, the land book is scanned with the help of a scanner to copy the image of the Land Book which is then saved into the computer's memory. Land books that have been transferred to textual media have been realized on average by 99.02%, while Land Books that have been transferred to raster media have been realized on average by 12.77% in the sample locations. The digital Land Book in raster form is not yet fully owned by the Land Office. The land book is fully planned to be electronically documented data. By transferring land book data into electronic documents, it is hoped that this will be possible easier in the process of searching for land data. Land bookThe existing scanning process is carried out and saved in the form of a PDF file.

The quality of land data at sample locations is an average of 71.98% at sample locations. The highest good data quality is in North Jakarta (98.63%), Bandung (98.26%) and West Jakarta (94.43%), while the lowest is in Central Mamuju Regency (35.30%), Mamuju Regency (47.79%), and Central Maluku Regency (52.28%). The quality of Land Offices is above average at 57.14% (8 districts), most of which are on the island of Java and are Land Offices with a high volume of work. This is supported by skilled and well-trained human resources, land administration that tends to be neater, and better infrastructure conditions. This condition is directly proportional to the quality of work and the condition of land data which is also better when compared to conditions outside Java. Improving the quality of

land data needs to be supported by good land human resources, adequate land infrastructure, and strengthening regulations related to land administration.

The accuracy of digital data at the Land Office can be seen textually and spatially, both of which contain data from the Land Book and Spatial Measurement Letters. This data is stored digitally in the KKP application. Textually, it will be seen whether the data contained in the Land Book has been fully contained in the KKP application. Spatially, you will see how much spatial data overlaps. The sample locations were selected from 2 (two) sub-districts/villages representing sub-districts with high and low KW1 land data at each Land Office. The accuracy of digital land data at the research sample locations can be explained as follows.

The transfer of land book media to digital media textually contains all the data contained in the Land Book. The more appropriate the data contained in the land book and the KKP application, the more accurate the digital land data will be. The data components that are observed for conformity in the land book and in the KKP application are the rights number, rights expiration date (for HGB), serial number, writing DI 307, writing DI 208, origin of rights, Decree of Origin of Rights, Designation, NIB, Land Area, Measurement Letter Number, First Owner's Name, First Owner's Place of Birth, Bookkeeping Date, Bookkeeper's Name, and Bookkeeper's Position. Each of these components is assessed for conformity between what is written in the land book and what is recorded in the KKP.

That the problem with online services with SiPandu is not only a problem of implementing regulations/regulations, but in the form of land books that have been declared valid at the KKP, there are still discrepancies with the physical print. On average, the suitability of digital data information in the sample locations, the highest suitability of information between the Land Book and the KKP is the Title Number. The next highest suitability of information is the Measurement Letter Number and Land Area. This information becomes a priority for suitability at the sample location. The lowest suitability of information is the Designator, Expiration Date of the Right to Use the Building, and Origin of the Decree of Rights. Indicator information is often not included in the KKP, even if there is, the information regarding the information used as an Indicator in issuing a certificate is not uniform. Information regarding the expiry date of building use rights is not included in the KKP. The writing of information on the origin of the Decree of Rights is usually in the form of a Decree or letter from the applicant, which is often not taken into consideration when recording at the KKP.

**Table 5. Suitability of Textual Digital Land Book Information in Sample Locations**

No.	Land Book Information	Average Percentage Conformity (%)
1	Entitlement Number	99.88
2	Expiration Date (for Building Use Rights)	37.66
3	Serial number	70.33
4	DI 307 Writing	79.28
5	DI 208 Writing	90.02



6	Decree of Rights	80.33
7	Origin of Decree of Rights	33.97
8	Pointer	42.50
9	NIB	82.63
10	Surface area	96.57
11	Measurement Letter Number	97.02
12	Name of First Owner	88.81
13	Place Date of Birth of First Owner	76.81
14	Bookkeeping and Certification Date	87.22
15	Name of Bookkeeping and Certification	63.29
16	Bookkeeping and Certification Department	76.43
<b>Average</b>		<b>75.02</b>

Source: Quantitative Data Processing, 2019

The spatial accuracy of digital land data is seen from its suitability as a spatial database and public data. The indicators used are that there is no overlap between fields and the map depiction does not deviate from its location. Determination of shifts based on is not carried out considering that reference data (aerial photos or imagery) which have coordinates according to the provisions of the Geospatial Information Agency (BIG) are not available and not all villages have valid village boundaries, so the quality determination indicator is more about checking areas that overlap. The accuracy of spatial data in this research is carried out by measuring plots that do not overlap with the surrounding areas.

The problem found related to spatial validation in Rokan Hulu and Central Mamuju Regencies is that there are many plots of land in the transmigration area that are difficult for the community to validate spatially. This difficulty is caused by a mismatch between the certificates held by the community and the land they control. Both the location and shape are different from the registration map held by the Land Office. This condition almost universally occurs in agricultural areas, so it requires comprehensive improvement.

The Problems of Implementing SiPamdu Strategy for Implementing and Preparing Land Data for Electronic/Online Services are: 1) Strengthening Land Service Application Regulations. The main problem is not the capacity to make applications, but the regulations that will be translated into the application as well as the legal umbrella for land service applications. ATR/BPN Ministerial Regulation Number 5 of 2017 has not removed the provisions in Agrarian Ministerial Regulation Number 3 of 1997 regarding checking service procedures, so that the results of land information services are not yet fully electronic; 2) Changes in Employee Mindset; 3) Methods that can be used to change employee mindsets. The implementation of electronic land services involves massive socialization regarding online services, so that implementers do not make mistakes in carrying out tasks. Technical training with an integrated curriculum can also be a method for changing the mindset of BPN employees. The Land Office also needs to gain more intensive understanding and motivation regarding the urgency of online services in terms of data integration with other

data for development planning, such as tax, banking and others; 4) Improving Data Quality towards Electronic Services: Improvements to land data are carried out using the method of creating technical instructions (Juknis) regarding textual and spatial data formats that are simpler and relevant to online service needs. The number of plots and DI numbers (Filling List) in Minister of Agrarian Regulation Number 3 of 1997 are relevant in plots that are still manual and paper-based, but in plots that are digital and online they must be simpler and easier for implementers to carry out (user-friendly). Numbering and linkage of various data is sufficient it is the programmer's job to formulate it in an appropriate algorithm, but its use must be made easier with automated corrections; 5) Optimizing the Authority of Bureaucratic Structures Online services are intended to speed up the service process, but the bureaucratic structure is still a bottleneck that hampers services at the Land Office. The innovations carried out by the Ministry of ATR/BPN still touch service counters but the results still accumulate to a small number of structural officials. The aim of this strategy is that there are no obstacles from bureaucratic structures when online land services are implemented. This strategy can be carried out by expanding the authorization authority to many functional officials. This method is in line with the President's desire to cut structural positions. The expected result of this strategy is faster and more efficient land service performance; 6) Data Improvement through Community Participation: Land data is data that integrates textual juridical data and spatial data. The large amount of land data and land data validation problems require a lot of time and money. The aim of community involvement is to obtain more accurate data in a faster time. Community involvement is also a form of owner responsibility in maintaining the land and its boundary markings.

## CONCLUSION

How to analyze the Legal Basis for an Electronic/Online Integrated Service System organized by the National Land Agency of the North Jakarta Administrative City, namely to support a result in the synchronization and collaboration of Presidential Decrees, Presidential Regulations, and Presidential Instructions regarding the Implementation of Ministerial Regulations, Ministerial Decrees, The Minister's instructions come in the form of a law originating from the State Administrative Law. Implementation of an Electronic/Online Integrated Service System organized by the National City Land Agency (BPN) of North Jakarta Administrative City According to Islamic Law. So that the above legal bases can complement each other and can operate and be used for the benefit of society at large, producing legal findings that can be used as guidelines for the benefit of the good, not just for individual interests or for the interests of a state institution. If all the rules in Islamic Law have been implemented and implemented in SiPandu electronically/online at the National Land Agency of North Jakarta Administrative City, however, in the implementation, there were many discrepancies found in SiPandu's rules in carrying out the process of transferring inheritance names.

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