



# Regulation of Customary Villages as Legal Subjects and Appointment of Temples as Religious Legal Entities Related to Land Ownership Rights

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**Abstract.** This study analyzes the legal position of temples (pura) as religious legal entities in the context of land registration following the enactment of Bali Provincial Regulation Number 4 of 2019 on Desa Adat (Customary Villages). The regulation introduces new classifications of legal subjects eligible for land registration, particularly concerning land owned by Desa Adat and temple property. These developments raise two fundamental legal questions: (1) whether temple-owned land can be categorized as land belonging to the Desa Adat, and (2) the legal basis for registering temple land under the 2019 regulation. The research adopts normative legal methods, relying on statutory, conceptual, and case approaches to clarify the legal norms relevant to temple land registration. Analysis is conducted through grammatical and systematic interpretation, enabling a structured understanding of the regulatory framework. Desa Adat is formally recognized as a holder of communal land rights under the Decree of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 276/KEP-19.2/X/2017, a status further supported by Bali Provincial Regulation Number 4 of 2019. Two forms of customary village land eligible for registration are identified: (a) land directly managed by the Desa Adat, including cemeteries, certain temple areas, and markets; and (b) land owned by the Desa Adat but managed by customary community members, such as village yards and ayahan land. The function of Desa Adat in customary land registration does not conflict with the Minister of Home Affairs Decree Number 556/DJA/1986, which is based on Government Regulation Number 38 of 1963 regarding legal entities permitted to hold land ownership rights. Nonetheless, these regulations differ substantially in scope and purpose. The key finding of this study is that temple land remains legally distinct from customary village land, as temples and Desa Adat constitute separate legal entities. Consequently, temple-owned land cannot automatically be treated as Desa Adat property, and its registration must follow legal provisions specific to temples as religious legal bodies.

**Keywords:** Village customs; temples; ownership right on the land.



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## Introduction

Regulation Government Republic of Indonesia Number 38 of 1963 Concerning Designation of Legal Entities That Can Have Right Owned by On Land, established in Jakarta on June 19, 1963. by DJUANDA, as Official President Republic of Indonesia at the time that. However, thus based on the provisions stipulated in Article 8, then Regulation This valid starting on the day enacted and have Power low tide until September 24, 1960.

With pointing out the provisions stipulated in Article 1 letter c of the Regulation Government Number 38 of 1963: states that religious bodies is one of the so- called legal entities that can have Right Owned by Above Ground. Furthermore, in Article 4, Regulation Government Number 38 of 1963 that: Religious and social bodies can have right owned by on land used for immediate needs relate with business religious and social.

Religious and social bodies can be appointed as bodies that can be right owned by can concluded from provision Article 49 paragraph 1 of the Law Main Point Agrarian. However, thus ownership land by these bodies is too limited to the lands used for immediate needs relate with business / activity religious and social.

Development matures this also shows that public law customs Keep going continuously show its existence for get confession in a way juridical including rights traditional. This can prove with emergence various product law in form Regional Regulations for give confession to existence public law customs in the area.

Bali Province is One between Government The province that determines Regional Regulation Number 4 of 2019 concerning Village Customs. There are several consideration important Regional Regulation, among others:

Village Growing customs develop during centuries as well as own right origin proposal, right traditional, and rights autonomy original arrange House the stairs myself, has give contribution very big to continuity life public in nation and state .

Village Customs as unity public law customs based on the philosophy of Tri Hita Karana which is rooted from wisdom local Sad Kerthi , with imbued with Hindu religious teachings and values culture as well as wisdom local people who live in Bali, very big its role in development society , nation , and state so need protected , nurtured , developed and empowered use realize the life of the sovereign Balinese people in a way politics , independence in a way economy , and personality in culture .

Regional Government of Bali Province in set Regional Regulation Bali Province Number 4 of 2019 does not use base Law Number 5 of 1960 concerning UUPA as one of the laws runway juridical or at least using PP Number 24 of 1997 concerning Land Registration. This become important questionable Because substance Regional Regulation the arrange that the land belongs to Village Customs registered on Name Village Custom, as mentioned in Article 58 paragraph (1).

Furthermore, provision in Regional Regulation the regulates that it is mandatory registered is Land Owned Village Customs. This matter will cause a number of question among others: Is land Right Belongs to the temple including land owned by Village Customs? and What registration Pura land uses base laws regulated in regional regulations that? However, those who want to delivered in the section This is with its validity Bali Provincial Regional Regulation causes regulation about registration right on land owned by village customs and property temple become diverse and both recognized as subject law. If matter the No understood with well-received by the community Can happen conflict at the level its implementation.

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## Methods

Study law This is study normative, for find rule laws and principles law, for answer issue law as norm positive. Research law This intends to review and analyze in a way systematic rules the laws that govern land title registration owned by Village Customs and land right belongs to the temple. As for approach legislation, approach contextual as well as approach case are instruments used in do study in accordance with character law of its nature normative approach the done with objective get understanding will relate regulations with study this. Source material law study This is source primary sourced materials from arrangement legislation namely: Law Invite Number 5 of 1960 concerning UUPA, Regulation Government Number 24 of 1997 , Bali Provincial Regulation Number 4 of 2019 concerning Village Customary Law , Decree of the Minister of Agrarian Affairs and Spatial Planning / Head of the Land Agency National Number 276/KEP-19.2/X/2017 concerning Appointment Village Customs in Bali Province As Subject Right Joint ( Communal ) Ownership of Land, Decree of the Minister of Home Affairs Number 556/DJA/1986 concerning Legal Entities that Can Have Right Owned by Above Ground.

## Discussion

### Village Customs as Subject Law related with Ownership Right Above Ground

In a way historical October 23, 2017, Village Customs in a way official appointed as subject right communal on land based on the Decree of the Minister of Agrarian Affairs and Spatial Planning / Head of the Land Agency National Number 276/KEP-19.2/X/2017 concerning Appointment Village Customs in Bali Province as Subject Right Joint (Communal) Ownership of Land. Designation This as if answer hope Balinese people who have long wanted, he pointed out Village Customs as subject right owned by on land. Proposals for the Village Customs institutions have long voiced these customs and government area.

The existence of the Decree of the Minister of Agrarian Affairs and Spatial Planning / Head of the Land Agency National this is also getting more and more strengthened with ratification Bali Provincial Regulation Number 4 of 2019 concerning Village Customary law on April 2, 2019. Regional Regulation Village Customs Alone consists of of 19 chapters and 103 articles. Regional Regulation the made for give recognition, strengthening, empowerment, and independence village customs that are poured out in articles strategic, responsive, progressive, and also anticipatory. Some matter important arranged in regional regulations the among them is village customs as subject law as well as obligations (swadharma) of citizens or krama in the village Customs that are classified as in the traditional society, the Tamiu society (immigrants), and the Tamiu society or visitor.

One aspect important from Bali Provincial Regulation Number 4 of 2019 concerning Village Customs is effort for realize registration land to land customs in Bali. This can be found from provision Article 58 paragraph (1) of the Regional Regulation Village Customs in Bali that regulate "Land belongs to Village Customs registered on Name Village Customs". This is worthy valued Because is effort positive actions taken The Regional Government of Bali Province must appreciated by all parties. With reference to the Explanation Article 55 paragraph (3) letter b Regional Regulation Village Customs in Bali, there are two type land village customs, namely:

- a. Land managed directly by the Village Customs like land setra (grave), land palaba Pura, market land and others.
- b. Owned land Village Customs that are handed over its management to the village people

Customs (members public customs) such as land yard Village Customs and land father Village Customs.

Formulation about land registered customs with on Name Village Customs very Again need for be noted, considering before Regional Regulation Village Customs in Bali are enacted, have been There is a number of provisions that provide room For register one type land customs in Bali. Mention only the Decree of the Minister of Home Affairs Number 556/DJA/1986 which is based on the Regulation Government Number 38 of 1963 concerning Legal Entities that Can Have Right Owned by On the Land, which states that:

Appointing Pura as a legal entity religious that can have Right Owned by on land.

Set that lands Palembang which is unity function with the temple that has been owned at the time the stipulation of this Decree, converted become Right Owned by.

Right the property in question in context This Of course is right regulated property in Article 20 paragraph (1) UUPA, namely right down hereditary, strongest and most complete that can be owned by the upper class land, juncto Article 21 paragraph (2). With Thus, Pura is legitimate act as subject law holder right owned by on land.

So that as subject law, Pura through The Prajuru (manager) can do various action to object his rights with dimensions private. Based on provision the then, can assumed that Right Owned by on the land owned by Pura is not can disturbed by other parties including the Village Custom, because matter the is consequence from difference entity law between the temple and the village Customs.

With thus existence Bali Provincial Regulation Number 4 of 2019 concerning Village Customs is effort For realize registration land to land customs in Bali, no contradictory and not need contradicted by the existence of the Decree of the Minister of Home Affairs Number 556/DJA/1986 which is based on the Regulation Government Number 38 of 1963 concerning Legal Entities that Can Have Right Owned by Above Ground.

From the aspect regulated substances from second regulation legislation the own target different settings especially in the field of registration land, then can explained that The appointment of Pura as subject law precisely happened and determined more formerly from position Village Customs as subject law.

Likewise, umbrellas the law used by the inner temple carry out the registration process right on land for get confession from aspect legality will ownership right on the land is Regulation The government which is hierarchical own higher position tall from Local regulation.

### **Effort Certification of Land Owned by the Temple as Subject Law on Religious Bodies**

Regulation Government Republic of Indonesia Number 38 of 1963 Concerning Designation of Legal Entities That Can Have Right Owned by On Land, established in Jakarta on June 19 , 1963. by DJUANDA, as Official President Republic of Indonesia at the time that . However thus based on the provisions stipulated in Article 8, then Regulation This valid starting on the day enacted and have Power low tide until September 24 , 1960.

With pointing the provisions stipulated in Article 1 letter c of the Regulation Government Number 38 of 1963: states that religious bodies is one of the so- called as a legal entity that can have Right Owned by Above Ground. Furthermore, in Article 4, Regulation Government Number 38 of 1963 that : Religious and social bodies can have right owned by on land used For immediate needs relate with business religious and social.

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from provision Article 49 paragraph 1 of the Law Main Point Agrarian. However, thus ownership land by these bodies too limited to the lands used for immediate needs relate with business / activity religious and social.

With the stipulation of the Decree of the Minister of Home Affairs Number 556/DJA/1986 which is based on the Regulation Government Number 38 of 1963 concerning Legal Entities that Can Have Right Owned by Above Ground, the more confirm existence Temple as subject Law on Religious Bodies. Furthermore, In the Decree of the Minister of Home Affairs Number 556/DJA/1986 it is stated:

Appointing Pura as a legal entity religious that can have Right Owned by on land .

Set that lands Palembang which is unity function with the temple that has been owned at the time the stipulation of this Decree, converted become Right Owned by.

Right the property in question in context This Of course is right regulated property in Article 20 paragraph (1) UUPA, namely right down hereditary, strongest and most complete that can be owned upperclassmen land, juncto Article 21 paragraph (2). With Thus, Pura is legitimate act as subject law holder right owned by on land.

So that as subject law, Pura through The Prajuru (manager) can do various actions to object to his rights with dimensions private. Based on provision then, can assumed that Right Owned by on the land owned by Pura is not can disturbed by other parties including the Village Custom, because matter the is consequence from difference entity law between the temple and the village Customs.

## Example Case and Analysis

### *Example Case*

In a way the history of the Great Penataran Temple of Ulun Danu Beratan was founded in the year Caka 1556 or 1634 AD by **I Gusti Agung Putu** together **I Gusti Putu Balangan**, with Fastener is Castle Marga, which is divided into 13 villages Custom, one among them is Village Customs Candikuning. In the Purana it is mentioned that the Great Penataran Temple of Ulun Danu Beratan has a Purification Temple alone, which is located to the north of the Penataran Agung Ulun Danu Beratan Temple.

In a way factual management, arrangement and development physique and related matters with implementation ceremony religious activities at Taman Beji Temple done by the caretaker temple as well as all financing charged from the budget for the Penataran Agung Ulun Danu Beratan Temple. As for building physical presence there including: (a) Balai Saka 4 Beji, (b) Balai Saka 4 for Pawedan mangku, (c) Balai Saka 5 in the middle Lake Beji, (d) Making the Road to the Temple (Padma Beji), (e) Genah Rules (Lapan), and (f) Bale Gong Beji. After the completeness of the building finished The Prajuru and Pamaksan (Pengempon) of the Great Penataran Temple of Ulun Danu Beratan has do The Piodelan that was carried out coincide with Piodelan at the Penataran Agung Ulun Danu Beratan Temple.

In a way procedural certification right owned by on land for the first time it was done by Pura Ulun Danu Beratan the same with procedure certification land in general that is dawali with existence application. In the certification process land right belonging to the Penataran Agung Ulun Danu Beratan Temple, it begins with application made by **I PUTU SA** in position as Penguger Pura Penataran Agung Ulun Danu Beratan , as **RECIPIENT** and therefore That act for and above Name as well as represent interest The caretaker and caretaker of the Penataran Agung Ulun Danu Beratan Temple, based on Power of attorney created under hand and signed by **I GUSTI NGURAH BD** and **PENGEMPON PURA** as

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## PRINCIPAL.

**I PUTU SA**, as **RECIPIENT** has submit application in a way written to Head of Land Office National Regency Tabanan with complete various condition necessary administration including: (1) Photocopy of recipient's KTP and KK Power of Attorney, (2) Letter of Statement from Authorized official about NJOP (Value Selling Value) Object Tax ), (3) Power of Attorney, (4) Minutes of Peparuman , Composition Management of Taman Beji Temple Ulun Danu Beratan , (5) Statement Letter Mastery Physique Land Area ( Sporadic ), (6) Statement Letter Use of Land by the Caretaker of the Penataran Agung Ulun Danu Beratan Temple, (7) Statement Letter For fulfil Provision Article 100 paragraph (2) PMNA / Head of BPN 3 of 1997 which states that proof ownership and control physique based on on SPPT Number. 51.02.060.012.020 – 0099.0, (8) Statement Letter Installation sign boundaries and Boundary Agreement for fulfil Provision Article 18 of PP 24 of 1997 yo Article 19 of PMNA No. 3 of 1997.

After going through the process with notice provisions applicable in the field registration land , then the Land Office has accept and agree application the with publication Certificate Right On the land that refers to the Penataran Agung Ulun Danu Beratan Temple domiciled in the village Candikuning Subdistrict Baturiti Regency Tabanan , as holder Right Owned by with SHM No. 03651, SU dated 01/30/2019, No. 02378/CANDIKUNING/2019 with Area: 4520 as a Legal Entity Religious .

Published Certificate Right Belongs to Ulun Batur Temple in his journey questioned by one of the PCK Village which is driven by **I GUSTI NGURAH AN** with use reason on behalf of the CK Community and declare things as follows:

Reject in a way direct formation Gebog Pesatak and Insistent for Return System Management Complaints Pesatak Back to which management complaints satak with long management No represent Gebog Pesatak in a way overall.

PCK Village Rejects Pah-pahan from planned revenue of Ulun Danu Beratan DTW will given in a way right on time Meeting Mediation.

Use Bali Provincial Regional Regulation concerning Village Pakraman which states that the Great Penataran Temple of Ulun Danu Beratan located in the village area Customary law Candikuning Where Already clear arranged in Regional Regulation Bali Province Number 3 of 2001.

Rejection the has attempted for can completed in a way family, but thus effort for finish problem with method mediation - also experienced road dead end Because **I GUSTI NGURAH AN** has leave place mediation before the event is finished (*wall out*) including do rejection to Pah-pahan which is right from Village CK Customs. Next **I GUSTI NGURAH AN** , sends letter Rejection formation Gebog The Ceremony of the Great Penataran Temple of Ulun Danu Beratan to Regent Tabanan , Chairman of the Regency DPRD Tabanan dated March 20, 2018 with copied to : Governor of Bali, Chief of Bali Police, Chairman of the Bali Provincial DPRD , Supreme Council , Middle Council , Alit Council , Chief of Police Tabanan , Sub-district Head Baturiti, Police Chief Baturiti , Military District Commander Baturiti , Penganceng Castle Clan , Village Head Candikuning .

Rejection and no accept existence Gebog Pesatak and Pah-pahan from the income of the Ulun Danu Beratan DTW carried out by **I GUSTI NGURAH AN** in his position the above, proves with clear has go out from community Gebog the Pesatak of the Penataran Agung Ulun Danu Beratan Temple. With thus if the person concerned No Again involved in the process of taking decisions and activities whatever is normal and reasonable things reason.

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### Analysis Case

Development mature This No Can denied that public law customs Keep going continuously show its existence for get confession in a way juridical including rights traditional. This can proven with emergence various product law in form Regional Regulations for give confession to existence public law customs in the area.

In a way historical Bali Province is One between Government The province that determines Bali Provincial Regulation Number 3 of 2001 concerning Village Pakraman which replaces Regional Regulation Number 06 of 1986 concerning Position, Function and Role Village Customs as Legal Community Unity Customs in The Province of Bali is declared as a Level I Region No valid again. Article 2 paragraphs (2) and (3) states that:

(2). Heaven which has the status heaven three / heaven villages located in the village area customary law that is maintained by the village customary law become not quite enough answer, okay both materially and immaterial from the village community traditional Arama Banjar the empress, the implementation of which arranged in customary law each.

(3) Heaven which has the status as dang kahyangan and sad kahyangan is sungsungan Hindus and become not quite enough answer the caretaker.

The question is How position and status: " **PURA PENATARAN AGUNG ULUN DANU BERATAN** "?, with his status as Dang Kayangan Temple. In perspective Article 2 paragraph (3) of Bali Provincial Regulation Number 3 of 2001 concerning Village Customary law very It is clear that the Penataran Agung Ulun Danu Beratan Temple has the status of as Dang Kayangan become not quite enough answer **PENGEMPON not by Village Customary law** although is at in the PCK Village area. Furthermore Regional Regulation Number 4 of 2019 concerning Village Customs in Bali, in CHAPTER XVIII CLOSING PROVISIONS Article 102 with very clear mention that : Bali Provincial Regulation Number 3 of 2001 concerning Village Pakraman ( Regional Gazette of Bali Province 2001 Number 29 Series D Number 29) as has changed with Bali Provincial Regulation Number 3 of 2003 concerning Change On Bali Provincial Regulation Number 3 of 2001 concerning Village Pakraman ( Regional Gazette of Bali Province 2003 Number 11), revoked and declared No applies.

This means questioning the existence of the " **PURA PENATARAN AGUNG ULUN DANU BERATAN** " on base Bali Provincial Regulation Number 3 of 2001 concerning Village Customary law precisely contradictory with provision Article 2 paragraph (3) and becomes No relevant Because Regional Regulation the Already stated revoked and not applies by Regional Regulation no. 4 of 2019. Furthermore, for sharpen analysis described moreover a number of consideration important Regional Regulation Number 4 of 2019 concerning Village The customs in Bali made among others:

First: Village Growing customs develop during centuries as well as own right origin proposal, right traditional, and rights autonomy original arrange House the stairs myself, has give contribution very big to continuity life public in nation and state.

Second : Village Customs as unity public law customs based on the philosophy of Tri Hita Karana which is rooted from wisdom local Sad Kerthi , with imbued with Hindu religious teachings and values culture as well as wisdom local people who live in Bali, very big its role in development society , nation , and state so need protected , nurtured , developed and empowered use realize the life of the sovereign Balinese people in a way politics , independence in a way economy , and personality in culture .

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Regional Government of Bali Province in set Regional Regulation Bali Province Number 4 of 2019 does not use base Law Number 5 of 1960 concerning UUPA as one of the laws runway juridical,

or at least using PP Number 24 of 1997 concerning Land Registration. This become important questionable Because substance Regional Regulation the arrange that the land belongs to Village Customs registered on Name Village Custom, as mentioned in Article 58 paragraph (1). Furthermore, provision in Regional Regulation the regulates that it is mandatory registered is Land Owned Village Customs.

In a way historical October 23, 2017, Village Customs in a way official appointed as subject right communal on land based on the Decree of the Minister of Agrarian Affairs and Spatial Planning / Head of the Land Agency National Number 276/KEP-19.2/X/2017 concerning Appointment Village Customs in Bali Province as Subject Right Joint (Communal) Ownership of Land. Designation This as if answer hope Balinese people who have long wanted he pointed out Village Customs as subject right owned by on land.

The existence of the Decree of the Minister of Agrarian Affairs and Spatial Planning / Head of the Land Agency National this is also getting more and more strengthened with ratification Bali Provincial Regulation Number 4 of 2019 concerning Village Customary law on April 2, 2019. Regional Regulation Village Customs Alone consists of of 19 chapters and 103 articles. Regional Regulation the made for give recognition, strengthening, empowerment, and independence Village Customs in Bali that are poured out in articles nature strategic, responsive, progressive, and also anticipatory. Some matter important arranged in regional regulations the among them is village customs as subject law as well as obligations (swadharma) of citizens or krama in the village Customs that are classified as in the traditional society, the Tamiu society (immigrants), and the Tamiu society or visitor.

One aspect important from Bali Provincial Regulation Number 4 of 2019 concerning Village The customs in Bali are effort for realize registration land to land customs in Bali. This can be found from provision Article 58 paragraph (1) of the Regional Regulation Village Customs in Bali that regulate "Land belongs to Village Customs registered on Name Village Customs". This is worthy valued Because is effort positive actions taken The Regional Government of Bali Province must appreciated by all parties. With referring to the Explanation Article 55 paragraph (3) letter b Regional Regulation Village Customs in Bali, there are two type land village customs, namely:

- a. Land managed directly by the Village Customs like land setra (grave), land palaba Pura, market land and others.
- b. Land owned Village Customs that are handed over its management to the village people Customs (members public customs) such as land yard Village Customs and land father Village Customs

Formulation about land registered customs with on Name Village Customs very Again need for be noted, considering before Regional Regulation Village Customs in Bali are enacted, have been There is a number of provisions that provide room for register one type land customs in Bali. Mention only the Decree of the Minister of Home Affairs Number 556/DJA/1986 which is based on the Regulation Government Number 38 of 1963 concerning Legal Entities that Can Have Right Owned by On Land as has explained on.

With thus existence Bali Provincial Regulation Number 4 of 2019 concerning Village Customs is effort For realize registration land to land customs in Bali, no contradictory and not need disputed with the existence of the Decree of the Minister of Home Affairs Number 556/DJA/1986 which is based on the Regulation Government Number 38 of 1963 concerning Legal Entities that Can Have Right Owned by Above Ground.

From the aspect regulated substances from second regulation legislation the own target different

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settings especially in the field of registration land, then can explained that the appointment of Pura as subject law precisely happened and determined more formerly from position Village Customs as subject law.

Likewise umbrellas the law used by the inner temple carry out the registration process right on land for get confession from aspect legality will ownership right on the land is Regulation The government which is hierarchical own higher position tall from Local regulation.

Testing and questioning validity publishing Certificate Right On the land that refers to the Penataran Agung Ulun Danu Beratan Temple domiciled in the village Candikuning Subdistrict Baturiti Regency Tabanan , as holder Right Owned by with SHM No. 03651, SU dated 01/30/2019, No. 02378/CANDIKUNING/2019 with Area: 4520 as a legal entity Religious should based on the provisions referred to in the Decree of the Minister of Home Affairs Number 556/DJA/1986 and the Regulation Government Number 24 of 1997 concerning Land Registration . This means for those who question procedure acquisition certificate said " not valid " with using the parameters set inside Bali Provincial Regulation Number 4 of 2019 concerning Village Customs even though no relevant and irrelevant right, especially use Bali Provincial Regulation Number 3 of 2001 concerning Village The custom that has been revoked and declared No applies.

## Conclusion

Village Customs in a way official appointed as subject right communal on land based on the Decree of the Minister of Agrarian Affairs and Spatial Planning / Head of the Land Agency National Number 276/KEP-19.2/X/2017 concerning Appointment Village Customs in Bali Province As Subject Right Joint (Communal) Ownership of Land and strengthened with ratification Bali Provincial Regulation Number 4 of 2019 concerning Village Customs. Meanwhile That the existence of the Temple as a legal entity religious that can have Right Owned by on land referring to the Decree of the Minister of Home Affairs Number 556/DJA/1986 which is based on the Regulation Government Number 38 of 1963 concerning Legal Entities that Can Have Right Owned by Above Ground.

In a way procedural certification right owned by on land for the first time it was done by Pura Ulun Danu Beratan The same with procedure certification land in general that is dawali with existence application in a way written to Head of Land Office National Regency Tabanan with complete various condition necessary administration , then the Land Office has accept and agree application the with publication Certificate Right On the land that refers to the Penataran Agung Ulun Danu Beratan Temple domiciled in the village Candikuning Subdistrict Baturiti Regency Tabanan , as holder Right Owned by with SHM No. 03651, SU dated 01/30/2019, No. 02378/CANDIKUNING/2019 with Area: 4520 as a Legal Entity Religious .

Existence Bali Provincial Regulation Number 4 of 2019 concerning Village Customs is effort For realize registration land to land customs in Bali, no contradicts the existence of the Decree of the Minister of Home Affairs Number 556/DJA/1986 which is based on the Regulation Government Number 38 of 1963 concerning Legal Entities that Can Have Right Owned by On Land because regulated substances from second regulation legislation the own target different settings especially in the field of registration land , then can explained that The appointment of Pura as subject law precisely happened and determined more formerly from position Village Customs as subject law .

In matter occurrence dispute regarding ownership status land temples and/ or land Village Customs should more put forward effort settlement dispute non - litigation (outside of court) with a number of balance that is cost incurred Far more cheap , fast in The implementation is carried out by

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both split party with method negotiations with soul deliberation For consensus and of course with principle *win-win solution* so that in the future expect good relationship between disputing parties still awake.

Bali Provincial Regulation Number 4 of 2019 concerning Village Customs that regulate registration land to land customs in Bali must equipped with arrangement about settlement dispute with characteristics cultured Balinese society with base pattern the solution referring to or based on values wisdom local and *tatwa* / Hindu religious philosophy.

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