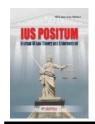
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A Juridical Study of the Church as a Legal Subject in Indonesia

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ABSTRACT

This study examines the status of the church as a legal subject and the regulation of its ownership rights as a religious institution in Indonesia. The research aims to analyze the legal framework governing the status of the church and evaluate the regulations related to its ownership rights. The methodology is a normative juridical and conceptual approach, with data collection through literature review and analysis of relevant legislation. The legal framework includes the constitution, statutory regulations, and Staatsblad 1927 No. 156, 157, and 532, which remain in effect pursuant to Article 1 of the Transitional Provisions of the 1945 Constitution. The study's findings indicate that churches in Indonesia are recognized as legal subjects, although not explicitly mentioned in the current legislation. Several legal provisions provide a legal basis for churches to own assets, but challenges remain in their implementation. This research contributes to understanding the legal status of churches and offers recommendations to improve the legal framework concerning church ownership rights, including broader legal protection and reconstruction of ownership regulations.

Keywords: Church, Legal Entity, Ownership Rights, Religious Institution

INTRODUCTION

Indonesia, as a nation characterized by its diverse cultures, ethnicities, races, and religions, upholds *Pancasila* as the state's foundational ideology and philosophy of life, and enshrines the 1945 Constitution (*UUD 1945*) as its *staatsfundamentalnorm* (fundamental norm). The Indonesian rule of law affirms the importance of legal sovereignty and certainty in regulating social and national life, as stipulated in Article 1 paragraph (3) of the 1945 Constitution. The spirit of pluralism is guaranteed under Article 29 of the 1945 Constitution, which states that the state guarantees the freedom of every citizen to embrace a religion and to worship according to their respective beliefs. Although the majority of Indonesia's population adheres to Islam, the freedom of religion² is recognized as a fundamental human right.³

Christianity in Indonesia, with more than 70,000 churches across various denominations, plays a vital role in the spiritual and social life of the Indonesian people. However, churches as religious institutions still lack strong *legal standing*, as not all religious organizations in Indonesia possess formal legal status or land ownership rights. Historically, churches were recognized as legal entities in the Dutch East Indies through *Staatsblad* 1927 No. 156, 157, and 532. Until now, as observed by the author, there has been no significant legal initiative to transform these colonial-era regulations into positive law under current legislation.

The author argues that the recognition of churches as legal entities remains valid under Article 1 of the Transitional Provisions of the 1945 Constitution.⁵ Therefore, this research aims to conduct a juridical analysis regarding the *legal standing* of churches as religious institutions in Indonesia. It is expected that this study will contribute to the development of legal literature and academic discourse, providing policy recommendations for the government and relevant stakeholders concerning the legal status of churches as legal entities. The study will examine existing legislation related to the status of churches and offer constructive insights for the formulation of future regulations.

The objectives of this study include exploring the conceptual and philosophical foundations that underlie the existence of the church as a legal subject, as well as examining the position and rights of the church from legal and institutional perspectives. Furthermore, this research aims to provide a theoretical

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¹ Hans Nawiasky and Jimly Asshiddiqie, *Teori Hierarki Norma Hukum* (Jakarta: Konpress, 2020).

² Anita Zulfani, *Perlindungan Hukum Terhadap Agama Di Indonesia* (Yogyakarta: Genta Publishing, 2022).

³ Gusti A.B. Menoh, Agama Dalam Ruang Publik: Hubungan Antara Agama Dan Negara Dalam Masyarakat Post-Sekuler Menurut Jurgen Habermas (Yogyakarta, 2015).

⁴ Lestari Loi, "Pengaruh Oikumene Di Indonesia Ditengah Multidimensi Gereja Masa Kini," *Damai : Jurnal Pendidikan Agama Kristen dan Filsafat* 2, no. 1 (December 27, 2024): 64–73, https://ejournal.aripafi.or.id/index.php/Damai/article/view/557.

⁵ Undang-Undang Dasar Negara Republik Indonesia 1945 (Indonesia, 1945), https://peraturan.bpk.go.id/Details/101646/uud-no--.

basis for developing future policies and regulations relevant to contemporary legal developments. Given the limited literature on the legal status of churches, this study is expected to serve as a reference and offer benefits for other social and religious institutions striving to achieve recognition as legal subjects in Indonesia.

The significance of this research lies in its contribution to the discourse on the legal position of churches, the conceptual framework of church property ownership, legal protection for religious organizations, and understanding the procedures for registering religious institutions as legal entities. This study is expected to provide a comprehensive understanding of Indonesian positive law governing religious organizations and to assist in formulating policies that ensure both legal certainty and religious freedom in Indonesia.

The author identifies two primary issues in analyzing the status of the church as a legal subject in Indonesia. First, how the church is recognized and functions as a legal subject in Indonesia, encompassing its *legal standing* and the legal implications of such status. Second, how the regulation of church property ownership as a religious institution is structured, including an analysis of the legal provisions that form the basis for churches to possess and manage assets. This study seeks to evaluate the existing legal framework and to provide recommendations for strengthening the recognition and legal protection of churches in Indonesia, thereby supporting the church's role in society more effectively and equitably. The findings are expected to contribute to the creation of clearer and more comprehensive regulations concerning the legal status and property rights of churches as religious institutions in Indonesia.

LITERATURE REVIEW

This study applies two primary theories to analyze the issues discussed: the Theory of Legal Entity and the Theory of Legal Protection in a Rule of Law State. The following sections explain these theories and how they are applied in this research.

Theory of Legal Entity

The Theory of Legal Entity, as described by Chidir Ali (1987)⁶, defines a legal entity as an organizational unit possessing legal status regulated by law, with rights and obligations that can be enforced legally. According to this theory, a legal entity must be recognized by law to have a legitimate legal standing and to exercise its rights and obligations effectively.

In this research, the application of the Theory of Legal Entity can be explained as follows: First, the importance of legal standing in the context of churches in Indonesia, formal and recognized legal standing is crucial for ensuring legal certainty. It allows churches to be acknowledged as legal subjects

⁶ Chidir Ali, *Badan Hukum*, 1987.

that possess rights and obligations before the law. Second, the rights and obligations of churches once granted legal standing, churches can own property, perform religious and social functions, and protect their rights against potential violations. Third, the process of establishing a legal entity the theory explains the legal procedures required to form a legitimate legal entity through formal legal provisions. This is relevant for churches that must obtain official recognition to operate effectively. Fourth, the aspect of social justice any legal framework governing the legal status of churches should incorporate principles of social justice. The recognition of churches as legal entities must be explicitly regulated to ensure the protection of their rights as integral components of Indonesian society.

Chidir Ali emphasizes that a legal entity must have rights and obligations that are legally recognized and protected by law. In this study, the importance of legal standing for churches as legal entities is highlighted as a foundation for ensuring legal certainty. Recognition of churches as legal entities provides a strong legal basis for protecting their ownership rights and fulfilling their religious and social functions.

Theory of Legal Protection in a Rule of Law State

The Theory of Legal Protection in a Rule of Law State is based on the principle that the state must guarantee and safeguard the rights of its citizens, including religious freedom. This conception originated in ancient Greece and has been incorporated into Indonesia's constitutional framework through Pancasila and the 1945 Constitution.⁸ The Pancasila Rule of Law combines the principle of legal certainty (rechtsstaat) with the principle of justice (rule of law).⁹ The application of this theory in the present research can be summarized as follows: First, the Pancasila legal state Indonesia, as a Pancasila legal state, guarantees religious freedom and the protection of citizens' rights. This is reflected in Article 29 of the 1945 Constitution, which declares that the state is founded upon the belief in one supreme God and guarantees every citizen the freedom to practice their religion according to their faith. Second, the principle of legal certainty in this context, churches as religious institutions must be legally recognized and protected. The principle of legal certainty requires the presence of clear and firm regulations regarding the legal status of churches. Third, the right of church ownership legal protection also extends to the ownership rights of churches over their assets and properties. The state must ensure that such ownership is lawful and safeguarded against any form of violation. Fourth,

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⁷ Ibid.

⁸ Mar'ie Muhammad Falah Akbar, "Legal Protection for Tolerance and Freedom Among Religious People in Indonesia," *Contemporary Issues on Interfaith Law and Society* 1, no. 1 (January 31, 2022): 39–58, https://journal.unnes.ac.id/sju/index.php/ciils/article/view/56712.

⁹ Juhaya S. Praja, *Teori Hukum Dan Aplikasinya* (Jakarta: CV Pustaka, 2011).

Soekarno's ideas and Pancasila Soekarno's concept of the Pancasila legal state emphasizes religious freedom without religious egoism. Indonesia, though not a theocratic state, acknowledges the role of God in national life and guarantees freedom of religion.¹⁰

The conception of the Rule of Law State as applied in Indonesia affirms that all citizens, including religious institutions (in this case, churches), must receive legal recognition and protection. Article 29 of the 1945 Constitution underscores the state's commitment to safeguarding religious freedom. In this research, the Theory of Legal Protection in a Rule of Law State is used to assess the extent to which Indonesian law recognizes and protects the rights of churches as religious legal entities.

RESEARCH METHODOLOGY

This study employs a juridical-normative research approach supported by statutory, conceptual, and historical methods. The juridical-normative method is used to examine legal principles, doctrines, and regulations governing the legal standing of churches as religious institutions in Indonesia. The statutory approach is applied to analyze legal sources such as the 1945 Constitution, the Civil Code, the Law on Foundations, and other related legislation that serves as the legal basis for determining the status of religious organizations as legal entities. The conceptual approach is employed to explore fundamental legal concepts and philosophical frameworks related to legal entities and the protection of religious rights in Indonesia. This includes an analysis of the church's role as a social and religious institution that functions within the framework of the Indonesian legal system. Meanwhile, the historical approach aims to trace the evolution of the legal recognition of churches, beginning from the colonial period particularly Staatsblad 1927 Nos. 156, 157, and 532 up to current national legislation.

Data collection in this study relies on secondary data obtained through a comprehensive review of legal literature, including books, academic journals, court decisions, government documents, and official archives. The data are classified into three categories: primary legal materials, consisting of binding legal rules and statutory regulations; secondary legal materials, comprising scholarly works and legal commentaries; and tertiary legal materials, such as dictionaries, encyclopedias, and other reference tools that provide clarification and interpretation of legal terms. The data analysis technique adopted is qualitative-descriptive, emphasizing logical reasoning and legal interpretation. Through this method, the research systematically interprets legal provisions and

¹⁰ Herdi Sahrasad, "RELIGIOUS MINORITIES, ISLAM AND THE LAW: INTERNATIONAL HUMAN RIGHTS AND ISLAMIC LAW IN INDONESIA BY AL KHANIF. LONDON: ROUTLEDGE, 2021, 232 PAGES, \$29.13, ISBN 9781000168563," *Journal of Southeast Asian Studies* 28, no. 2 (December 31, 2023): 113–116, https://jati.um.edu.my/index.php/jati/article/view/48708.

relevant theories to draw conclusions that are both juridically sound and contextually relevant. Legal interpretation is carried out using both systematic and teleological reasoning to understand the meaning, intent, and social implications of the law in relation to the legal standing of churches as religious entities.

The validity of this research is maintained by employing triangulation between the statutory framework, doctrinal analysis, and conceptual understanding. By integrating these approaches, the study ensures that its conclusions are academically grounded and practically applicable to the Indonesian legal system. The research results are then formulated into recommendations aimed at strengthening the legal certainty and recognition of churches as legitimate legal entities, consistent with the principles of justice and religious freedom enshrined in Pancasila and the 1945 Constitution.

RESULT AND DISCUSSION

The church, within the context of the Christian faith, is a community or organization established to carry out religious and social activities based on the teachings of Jesus Christ. The term "church" originates from the Greek word *ekklesia*, meaning "called out"¹¹, and the Portuguese word *igreja*. In Indonesia, churches engage in spiritual activities such as liturgy, social services, and doctrinal teaching. The structure of the church is generally hierarchical, with spiritual leaders responsible for teaching, administering sacraments, and managing the organization's affairs.

In legal theory, a subject of law refers to any entity recognized by law as having rights and obligations. Subjects of law are classified into two primary categories. The first is *natuurlijk persoon* (natural person), referring to human individuals who possess legal rights and duties. Article 6 of the *Universal Declaration of Human Rights* affirms that every individual is entitled to recognition as a person before the law. The second is *rechtspersoon* (legal person), referring to non-human entities such as organizations, corporations, or associations that are recognized by law as having rights and obligations similar to individuals, capable of entering into contracts, owning property, and performing legal acts.

The legal status of the church as a subject of law in Indonesia reflects the state's recognition of the church as a legitimate religious body. This acknowledgment allows churches to conduct religious, social, and administrative activities legally. However, to obtain full legal recognition, churches must fulfill formal requirements established by the government, such as registration with the Ministry of Religious Affairs or other relevant institutions.

¹¹ Lembaga Alkitab Indonesi, *Alkitab: Perjanjian Baru. Terjemahan Baru Edisi 2* (Jakarta, 2022).

The legal foundation for recognizing churches as legal entities in Indonesia can be found in several regulations. *Staatsblad* 1927 No. 156 (K.B. 29 June 1925 No. 80)¹² governs the legal status of church associations as legal entities authorized to operate independently under a certificate from the Governor-General. Article 1 of the Transitional Provisions of the *1945 Constitution* further provides that existing laws and regulations shall remain in force until replaced by new ones under the Constitution, thereby maintaining the validity of earlier colonial regulations concerning the legal status of churches. The *Regulation of the Minister of Religious Affairs No. 42 of 2016* outlines the organizational and administrative functions of the Ministry of Religious Affairs, designating the Directorate General of Christian Community Guidance as the authority overseeing church matters.

In addition, other legal provisions reinforce the church's legal status, even if not explicitly stated. Article 21 paragraph (2) of *Law No. 5 of 1960 (Basic Agrarian Law)* authorizes the government to determine which legal entities may own land and under what conditions. Article 1 of *Government Regulation No. 38 of 1963* specifies that legal entities eligible for land ownership include religious institutions designated by the Minister of Agriculture/Agrarian Affairs after consultation with the Minister of Religious Affairs. Although implicit, these provisions indicate that churches, as religious legal entities, are recognized in matters of property ownership as long as they comply with applicable constitutional and statutory conditions ¹³. This interpretation is reinforced by Sudikno Mertokusumo (1996:50), who stated that "reading the law is not merely reading its literal words (*naar de letter van de wet*), but also seeking its meaning, purpose, and intent." ¹⁴

The implementation of legal recognition for churches as subjects of law faces several practical challenges. Although churches are recognized as legal entities, issues persist concerning registration procedures, property management, and enforcement of their rights. Legal certainty for churches is essential to ensure the freedom to conduct religious and social activities without interference. Legal recognition also provides churches with the authority to protect property, manage finances effectively, and engage in other lawful transactions.

From the perspective of legal entity theory, Chidir Ali (1987) posits that a legal entity is an organized unit with legal status established by law, possessing rights and obligations enforceable under the legal system. Accordingly, churches

¹² Victorianus M.H.R. Puang, *Tinjauan Yuridis Gereja Sebagai Badan Hukum: Mempunyai Hak Milik Atas Tanah* (Jakarta: PT. SOFMEDIA, 2012).

Yeni Ermita et al., "JURIDICAL ANALYSIS OF LAW NO. 42/1999 WITH CONSTITUTIONAL COURT DECISION NO. 18/PUU-XVII/2019 ON MOTOR VEHICLE WITHDRAWAL BY DEFAULTING DEBTORS," *IUS POSITUM: Journal of Law Theory and Law Enforcement* 3, no. 2 (June 28, 2024): 22–33, accessed October 10, 2025, https://journal.jfpublisher.com/index.php/jlte/article/view/553.

¹⁴ Sudikno Mertokusumo, *Penemuan Hukum, Sebuah Pengantar* (Yogyakarta: Liberty, 2007).

in Indonesia require clear *legal standing* to secure legal certainty and protect their institutional rights as religious organizations. The theory of legal protection in a rule-of-law state reinforces this view. The concept of the rule of law emphasizes both *rechtsstaat* (legal certainty) and *rule of law* (justice). Article 29 of the *1945 Constitution* guarantees religious freedom by declaring that the state is founded upon the belief in one supreme God and that it ensures everery citizen the right to practice their religion according to their faith. Thus, the recognition of the church as a legal subject represents the state's acknowledgment of its legal personality, enabling it to operate lawfully in religious, social, and administrative spheres. However, implementation still requires continuous refinement and interpretation to ensure its effectiveness and alignment with Indonesia's pluralistic legal context ¹⁵.

Legal recognition also provides the foundation for churches to own and manage assets and participate in legal transactions, thereby strengthening their role in society. This study recommends improvements in the legal framework concerning church property rights, broader legal protections, and regulatory reform to ensure fair and consistent recognition of churches as religious legal entities in Indonesia.

In the context of a constitutional state, all rights and actions of citizens and legal entities must operate within the bounds of the law, including civil and religious rights such as land ownership for worship purposes. The regulation of church land ownership is therefore a critical issue, given the essential role of houses of worship in Indonesia's religious life. The 1945 Constitution, as the highest legal authority, guarantees freedom of religion and worship, as well as the right to possess and utilize land in accordance with statutory provisions.

Article 1 paragraph (3) of the 1945 Constitution establishes that "The State of Indonesia is a rule-of-law state." Consequently, all aspects of public life must conform to legal norms. In relation to religious freedom, Article 28E paragraphs (1) and (2) guarantee that every individual has the right to practice their religion, express their beliefs, and act according to their conscience.

Indonesia follows a civil law system, in which the 1945 Constitution stands at the top of the legal hierarchy. According to Hans Nawiasky's theory, the Constitution constitutes the *staatsfundamentalnorm* or fundamental norm of the state¹⁶, meaning all subordinate regulations must conform to it. As stated in Article 7 of Law No. 12 of 2011, no regulation may contradict or overlap with another of higher rank. For example, a regional regulation (Perda) cannot alter a government regulation (PP) due to its lower legal standing.

¹⁵ Lolita Permanasari and Universitas Bhayangkara Surabaya, "LEGAL ANALYSIS OF INTERFAITH MARRIAGE IN INDONESIA," *IUS POSITUM: Journal of Law Theory and Law Enforcement* 2, no. 1 (January 20, 2023): 35–44, accessed October 10, 2025, https://journal.jfpublisher.com/index.php/jlte/article/view/282.

¹⁶ Nawiasky and Asshiddiqie, *Teori Hierarki Norma Hukum*.

Although *Staatsblad* 1927 No. 156 is no longer formally included in Indonesia's current hierarchy of laws (*Law No. 12 of 2011*), its relevance endures through Article 1 of the Transitional Provisions of the *1945 Constitution*, which provides that all existing laws remain in effect until replaced by new ones. This serves as an interim legal measure¹⁷ to prevent a *rechtsvacuum* (legal void) until new legislation governing churches and religious bodies is enacted.

Under Article 21 of the Basic Agrarian Law (UUPA), land ownership rights are limited to Indonesian citizens and legal entities authorized by the government. Consequently, not all religious institutions are entitled to own land; only those with recognized legal status may do so. *Government Regulation No. 38 of 1963* elaborates that eligible legal entities include state-established banks, agricultural cooperatives founded under *Law No. 79 of 1958*, religious institutions designated by the Minister of Agriculture/Agrarian Affairs in consultation with the Minister of Religious Affairs, and social institutions designated after consultation with the Minister of Social Affairs. Article 1 of the regulation clarifies that such entities must be individually designated by the government to avoid ambiguity regarding their legal status. Hence, not all religious organizations automatically possess legal status or the right to land ownership.

With respect to church land ownership, several official decrees explicitly grant churches the legal authority to own land. These include: *Decree of the Director General of Agrarian Affairs and Transmigration No. 1/Dd-AT/Agr/67*, designating the Roman Catholic Church as a legal entity permitted to own land; *Decree of the Director General of Catholic Community Guidance No. 25 of 2016* on guidelines for recognizing Catholic institutions as legal entities; *Decree No. 22/HK/1969*, designating the Protestant Church of Western Indonesia as a legal entity entitled to own land; and *Ministerial Decree No. 106/Pnj/KEM-ATR/BPN/XII/2022*, recognizing the Church of Jesus Christ the Lord as a legal entity authorized to own land.

Despite this regulatory framework, implementation in practice faces significant challenges. Complex bureaucracy often prolongs the process of legal recognition and property registration. Legal uncertainty at regional levels sometimes results from inconsistent local and national regulations. Additionally, conflicts of interest may arise between churches, local governments, surrounding communities, or private entities.

Thus, the regulation of church property rights in Indonesia is governed by multiple laws¹⁸ that collectively ensure the legal basis for churches to own and use land for religious purposes. The *1945 Constitution* guarantees freedom of religion, operationalized through the *Basic Agrarian Law* and *Government*

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¹⁷ Abintoro Prakoso, *Sejarah Hukum* (Yogyakarta: Aswaja Pressindo, 2019).

¹⁸ Ahmad Setiawan, *Hukum Pertanahan Nasional: Sejarah Dan Politik Hukum Pertanahan, Hak Menguasai Negara, Hak Atas Tanah Dan Pendaftaran Tanah* (Yogyakarta: Laksbang Pustaka, 2022).

Regulation No. 38 of 1963. Churches must receive formal designation from the government to be recognized as legal entities capable of holding land ownership rights. Addressing these challenges requires collaboration among government institutions, churches, and civil society to ensure that the rights of religious institutions are respected and protected under Indonesian law. Indonesia, as a rule-of-law state, guarantees religious freedom under the 1945 Constitution, yet the legal recognition of church ownership rights continues to demand further attention and reform. This article underscores the need for strengthened legal frameworks, clearer procedures, and more consistent implementation to safeguard the role and rights of churches as religious legal entities within Indonesia's legal system

CONCLUSION

Article 1 of the Transitional Provisions of the 1945 Constitution plays an essential role in maintaining legal continuity within Indonesia's legal framework. This article allows pre-existing laws and regulations to remain in effect to prevent a rechtsvacuum a legal void that could disrupt governance and legal certainty. Although some of these older legal instruments may no longer fully align with present-day circumstances, the status of churches as legal entities remains valid under this provision. Implicitly, Article 21 of the Basic Agrarian Law (UUPA) and Government Regulation No. 38 of 1963 also affirm that the church, as a religious body with legal personality, emerges as a subject of law primarily in relation to land ownership rights. However, not all religious institutions automatically acquire legal entity status; such recognition must be conferred through formal appointment by the government, ensuring that only qualified bodies are legally entitled to hold property and exercise civil rights.

Religious institutions may obtain *legal standing* (*rechtspersoonlijkheid*) as legal entities authorized to own land through formal designation by the government. This recognition has been realized through various official decrees that establish certain church organizations as legitimate legal entities under Indonesian law. Among these are the *Decree of the Director General of Agrarian Affairs and Transmigration No. 1/Dd-AT/Agr/67*, which designates the Roman Catholic Church as a legal entity authorized to possess land ownership rights; the *Decree No. 22/HK/1969*, which recognizes the Protestant Church of Western Indonesia as a legal entity entitled to own land; and the *Decree of the Director General of Catholic Community Guidance No. 25 of 2016* issued by the Ministry of Religious Affairs, which provides official guidelines for the recognition of Catholic institutions as religious legal entities. Furthermore, the *Decree of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency No. 106/Pnj/KEM-ATR/BPN/XII/2022* officially designates the Church of Jesus Christ the Lord as a legal entity permitted to hold land ownership rights.

Beyond Christian organizations, similar recognition has also been extended to other religious bodies, such as the Islamic organization *Persyarikatan Muhammadiyah*, which obtained its legal entity status under *Decree No. 14/DDA/1972*. This demonstrates that Indonesia's legal system applies a plural and inclusive approach to acknowledging religious institutions as juridical entities. Through such recognition, the government not only affirms the constitutional guarantee of freedom of religion but also ensures legal certainty and accountability in property ownership and institutional governance. The formalization of legal entity status thus reflects Indonesia's constitutional philosophy of harmonizing religious freedom with the rule of law, ensuring that faith-based organizations operate within a framework of legality, transparency, and justice consistent with the principles of *Pancasila*.

SUGGESTION

The continued reliance on Article 1 of the Transitional Provisions of the 1945 Constitution serves only as a temporary solution to prevent a rechtsvacuum or legal void. However, Indonesia urgently requires the establishment of a more specific and comprehensive national legal product preferably in the form of a law that clearly defines the legal status of churches and other religious institutions. The formulation of such positive law at the legislative level would provide greater legal certainty, clarity, and uniformity in regulating the rights, duties, and recognition of religious entities. A statute of this nature would also reflect Indonesia's commitment to building a modern legal system that harmonizes constitutional principles with the dynamic realities of religious life within a plural society.

In addition to this, the regulation of property ownership rights for religious institutions under the Basic Agrarian Law (UUPA) must be revised to align with contemporary legal and social developments. The principle of legal certainty (rechtszekerheid) and social utility (doelmatigheid) must be upheld by updating outdated norms that no longer reflect present-day administrative efficiency or justice. Furthermore, it is recommended that Government Regulation No. 38 of 1963 be repealed and replaced with legislation of higher authority, ideally an act of parliament. Such a reform would eliminate the current bureaucratic requirement for individual government designation of religious institutions, which is often time-consuming and administratively cumbersome. A more streamlined and codified system would allow religious institutions to obtain legal status and land ownership rights through a standardized, transparent, and equitable process consistent with constitutional guarantees of religious freedom and legal equality.

Finally, further research is necessary to deepen the understanding of the legal status of religious institutions in Indonesia. Continued academic inquiry in

this field is essential to ensure that the principles of legal certainty, utility, and justice are effectively realized within Indonesia's legal framework. This study provides critical insights into the legal standing of churches as religious bodies and their property ownership rights, offering a valuable foundation for policymakers seeking to strengthen legal protection and administrative clarity. The findings underscore the need for coherent and adaptive legislation that accommodates the diverse and evolving nature of Indonesia's religious institutions. Moreover, this research opens avenues for subsequent scholarly exploration that can refine conceptual and practical approaches to regulating religious entities within Indonesia's plural and constitutional legal order.

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