

**The Urgency of Legal Harmonization in *Waqf* Land Certification Practices:
Tasikmalaya City Case Study**

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Abstract

The main problem with *waqf* land is its lack of formal legal status, as evidenced by the absence of a certificate. To provide legal certainty, the government issued a series of regulations that support the direction of *waqf* assets, ensuring they are guaranteed and legally maintained. However, in practice, their regulations have become fragmented, leading to overlapping regulations and a lack of synchronisation in institutional procedures. This condition is evident in the city of Tasikmalaya, where there is a data error and the name exchange between Wakif and Nazhir due to the lack of harmonization of regulations. This study aims to analyze the urgency of harmonizing regulations governing *waqf* land certification to achieve legal certainty and data accuracy. The approach used is a qualitative-normative case study design in Tasikmalaya City. Data was collected through document review, in-depth interviews, and field observations. The results of the study show that there is still disharmony and asynchrony between the practice of implementing *waqf* laws and regulations and other rules, such as those from ATR/BPN, BWI, and the Ministry of Religion. The implications of this study highlight the importance of establishing an integrated legal framework to prevent administrative errors and improve legal coordination and harmonization in the practice of *waqf* land certification. The contribution of this research lies in providing a normative basis for *waqf* regulatory governance reform in Indonesia.

Keywords: urgency, harmonization, land *waqf*, certification, Tasikmalaya city

How to cite: Mubarak, A. Z. S., Kurniawan, C. S., & Muslim, P. P. (2025). The Urgency of Legal Harmonization in *Waqf* Land Certification Practices: Tasikmalaya City Case Study. *Hikmatuna : Journal for Integrative Islamic Studies*, 11(2), 233–249. <https://doi.org/10.28918/hikmatuna.v11i2.13008>

Received: 31-10-2025

Revised: 18-11-2025

Accepted: 11-12-2025

Introduction

Among the problems with *waqf* land certification is regulatory disharmony. There are still various administrative and juridical problems that hinder the realization of legal certainty on *waqf* land (Acep Zoni Saeful; Mubarok et al., 2023). In fact, in Indonesia, the management and certification of *waqf* land are regulated by various regulations issued by several state institutions (Chasanah & Maksum, 2022). This practical problem is not addressed in written regulatory rules but arises in practice. So that it causes the hampering of the purpose of the *waqf*, where the *waqf* land has a very strategic position (Ibrahim et al., 2024) in supporting socio-religious development and economic empowerment of the people (Hamim et al., 2023).

One issue emerging from regulatory disharmony can be observed in Tasikmalaya City. The inconsistency between normative provisions across institutions and their technical implementation in the field has led to errors in issuing *waqf* certificates. A notable example is the interchange of identities between the *waqif* and *Nazhir* recorded on *waqf* certificates, as well as the diminished function of the *Akta Ikrar Wakaf* (AIW) (Acep Zoni Saeful; Mubarok et al., 2023). This problem is particularly evident in the Complete Systematic Land Registration (PTSL) program, which replaced the former National Agrarian Program (PRONA) (Chairi et al., 2022).

As a result of the disharmony in the application of laws and regulations in the field, this has caused the loss of the purpose of *waqf* both socially and in sharia. Several studies have stated that, so far, *waqf* has been a trigger of disputes that have led to the loss of *waqf* assets (Sudirman et al., 2022). This is because *waqf* assets lack formal legal status (*waqf* certificates) and have not been used productively (Fauzi et al., 2025). So that there is a withdrawal of *waqf* assets by *waqf* heirs, which are then settled outside the proper regulations, such as, for example, by *nyusuk* in Jombang (Hikmah et al., 2021) and non-legal settlements in Madura through deliberation and mediation (Haryanto et al., 2023).

Malaysia. In fact, *waqf* should function as a means of community empowerment (Hakimah et al., 2022); (Priyadi & Achiria, 2022). For example, the development of *waqf* in countries such as Egypt, Turkey, Saudi Arabia, Jordan, Sudan, Kuwait, and Syria demonstrates that *waqf* is not limited to religious facilities but also extends to agricultural land, plantations, educational institutions, apartments, cash *waqf*, and

stocks. All of these assets are managed productively and diversified across sectors (Laluddin et al., 2021). In the end, waqf plays a vital role, namely, reducing poverty and distributing wealth fairly, and it even contributes significantly to the development of contemporary Islamic civilization (Abdurrohman Kasdi et al., 2022).

Method

This research uses a qualitative approach (Moleong, 1994). This approach was chosen to determine the extent of disharmony between waqf laws and regulations in practice across the regions. The pimer data source is used as primary data for competent informants in Tasikmalaya City. Due to the breadth of the research object, purposive sampling is used to determine the sample, selecting special characteristics that roll like snowballs, adjusted to the needs, and sampled until saturation.

The selection of samples was based on representatives from various agencies consisting of the Head of Zakat and *Waqf* Organizer of the Office of the Ministry of Religion of Tasikmalaya City, the Management of the Indonesian *Waqf* Agency (BWI) Representative of Tasikmalaya City, and the Head of the Office of Religious Affairs (KUA) which is a representation of the *Waqf* Pledge Making Officer (PPAIW). Interviews and observations were used to obtain data in this study. In-depth interviews served as the primary data collection method, employing both structured and semi-structured interview formats.

Regarding observation, it is carried out by visiting them to explore their understanding and practice of waqf registration to date. (Wisadirma, 2005) In this case, it is carried out ad hoc. Researchers obtained data through monitoring and direct interaction with informants in their workplaces. Furthermore, in this study, we used qualitative data analysis, meaning we did not use statistical methods but instead used interpretive approaches to examine the data (Stainback, 1988). This involves presenting facts in a format that is easier to read and understand (Effendi, 1987).

Literature Review

Nazhir and Waqf Certification

The establishment of religious institutions and the widespread distribution of waqf assets in Indonesia characterize the country as a potential hub for waqf development. For example, in 2009, the land assets owned by the Darussalam Gontor Islamic Boarding School were recorded at 825,184 hectares, of which about 651

hectares were *waqf* land (Acep Zoni Saeful Mubarok, 2020). Including the Hasyim Asy'ari Foundation, the Tebuireng Jombang Islamic Boarding School is recorded as having *waqf* assets totalling 405,824 m² (Huda, 2012). However, overall, there are still *waqf* lands that have not been farmed appropriately (Pitchay et al., 2025).

Among the factors that cause *waqf* assets not to be able to play a productive role in Indonesia include the lack of professional *Nazhir* (Hasnah, 2009) who are supposed to be tasked with managing *waqf* assets as well as possible (Direktorat Pengembangan Zakat dan Wakaf, 2004). In the community, *Nazhir*'s role is still not optimal for maintaining, managing, and developing *waqf* land (Rashid, 2018). Based on research by the Indonesian Waqf Agency (BWI) and the Ministry of Religious Affairs, the Waqf Literacy Index (ILW) in Indonesia remains in the low category, with a score of 50.48, comprising the *Waqf* Comprehension Literacy Value (Badan Wakaf Indonesia, 2020).

Nazhir's awareness in developing *waqf* does not focus solely on how to make waqf assets effective and successful; there are still *Nazhirs* who are ignorant of how to strengthen waqf assets legally. The *Nazhir* has the task of securing all *waqf* wealth so that assets with *waqf* status can be saved from various formal problems (Abdurrahman Kasdi, 2014) so that they do not become the subject of disputes or lawsuits by other parties (Syarifuddin, 2021).

Dynamics of *Waqf* Laws and Regulations in Indonesia

During the colonial period, the Dutch East Indies government's attention to Islam became evident, especially after the legalisation of the Islamic court system for Java and Madura in 1882. The court was officially designated as a "priesterraden" or "raad agama" (religious court) (Cammack & Feener, 2017). In addition, regulations issued by the administration specify the administration's arrangement of waqf lands and the need to obtain the Regent's permission.

Then, in the early days of independence, the legal basis of *waqf* was still grounded in general rules, namely the Indonesian constitution. Article 29 of the 1945 Constitution is considered the constitutional basis for Muslim communities that will practice their religion, such as *waqf* (Nurainum et al., 2023). Then Law No. 5 of 1960 concerning the Basic Regulation of Agrarian Fundamentals (UUPA) was born, which strengthened the existence of *waqf* (Suartining & Djaja, 2023) and as a derivative of

Government Regulation Number 10 of 1961 concerning Land Registration, which was later replaced by Government Regulation Number 24 of 1997 (Surayya, 2020).

Regarding the registration of owned land as *waqf*, Government Regulation Number 28 of 1977 concerning *Waqf* of Owned Land (Nawawi, 2021) was issued which was followed by technical derivatives in the form of the Decree of the Minister of Religion Number 73 of 1978 concerning the Delegation of Authority to the Head of the Regional Office of the Provincial Department of Religion to appoint/dismiss the head of the District KUA as PAIW (Saharuddin et al., 2021). Then, in 1978, the Joint Instruction of the Minister of Home Affairs and the Minister of Religion Number 1 of 1978 was issued regarding the coordination of waqf land certification, followed by the Regulation of the National Land Agency (BPN), which then regulated the official registration of *waqf* land.

In 2004, Law No. 41 of 2004 concerning *waqf* was enacted, marking a milestone in the legal recognition of *waqf* in Indonesia. This law provides a breath of fresh air to the freeze on *waqf* regulations and gives birth to a breakthrough in Indonesian *waqf*, namely the recognition of movable *waqf*, including cash *waqf*, as a source of potential *waqf* assets (Bariyah, 2016) and the Indonesian *Waqf* Agency (BWI).

This institution was established to foster *Nazhir's* ability to manage waqf assets more productively and to provide greater benefits. Operationally (Fahrurroji, 2021) BWI is tasked with coaching *Nazhir* in managing and developing waqf property, dismissing and replacing *Nazhir*, and providing approval for the exchange of *waqf* property (Tim Penulis BWI, 2020).

Institutional Authority Relations in the Implementation of *Waqf* Regulations

With the emergence of various regulations and laws in the field of waqf, a division of duties and authority between state institutions with different but interrelated functions emerged. The Ministry of Religious Affairs of the Republic of Indonesia, as mandated by Law Number 41 of 2004 concerning Waqf and Government Regulation Number 42 of 2006 concerning its Implementation, is authorized to provide coaching and administer *waqf*.

One of its main roles is the issuance of a *Waqf* Pledge Deed (AIW) or a *Waqf* Pledge Substitute Deed (APAIW) (Jumadiansyah, 2021). Both AIW and APAIW are legal documents that serve as the basis for the validity of the transfer of property from

private ownership to eternal *waqf* property. Meanwhile, the Ministry of Agrarian and Spatial Planning/National Land Agency (ATR/BPN) plays a role in the legality aspect of *waqf* land, namely issuing *waqf* land certificates as binding and valid legal evidence of the *waqf* land (Redaktur, 2023).

Thus, the relationship between the Ministry of Religion and ATR/BPN is normative and administrative, as both perform complementary functions within the framework of *waqf* land regulation and legal governance. The relationship between the Ministry of Religion and the Indonesian *Waqf* Agency (BWI) also has a strong juridical basis. The Ministry of Religion serves as a coaching and regulatory authority, ensuring that *waqf* management complies with sharia principles and the provisions of laws and regulations. At the same time, BWI functions as a supervisory and development institution (Fitria et al., 2023).

BWI plays a role in encouraging the professionalization of *waqf* management, including the development of *productive waqf* and *money waqf*. Therefore, the relationship between these two institutions is one of coordination and supervision, with the Ministry of Religion serving as the normative coach and BWI as the technical implementer and developer of *waqf* policies (Harahap & Darwanto, 2021).

The Urgency of Legal Harmonization in *Waqf*

Harmonization in law includes the adjustment of laws and regulations, government decisions, judicial decisions, legal systems, and legal principles, to improve legal unity, legal certainty, justice and proportionality, legal usefulness and clarity, without obscuring or sacrificing legal pluralism if necessary (Surya & Wahab, 2023).

The factors that cause disharmony in laws and regulations can vary, and several main factors play a role, including the fact that regulations are often developed by different institutions and at different times. This includes the fact that sectoral regulatory approaches tend to be stronger than systemic approaches, so it is not uncommon for these regulations to overlap or contradict each other. In addition, the lack of coordination among various agencies and legal disciplines in the regulatory formulation process makes it challenging to align and harmonise existing regulations (Busroh et al., 2023).

The consequences of this disharmony in laws and regulations can be very serious and detrimental. 1) The occurrence of differences in interpretation in the implementation of regulations can cause confusion and uncertainty for business actors, the community,

and the government. 2) The emergence of legal uncertainty will hinder investment and economic growth, because investors will be reluctant to invest in countries with uncertain laws. 3) Laws and regulations that are not harmonious will be challenging to implement effectively and efficiently, because there can be overlaps and conflicts between existing regulations. As a result, the regulation's purpose will not be achieved appropriately (Busroh et al., 2023).

Results

Waqf in Tasikmalaya City

The locus of this research is in the city of Tasikmalaya. The academic choice for this research area is Santri City, known for its many students. Indirectly, the area where students are located is on waqf land, including madrasas, dormitories, and mosques. In addition, the city of Tasikmalaya has a majority Muslim population of 628,018 people (Tasikmalaya, 2020) and the presence of local regulations that regulate the religious life of its people through Regional Regulation number 7 of 2014 concerning the Value of Religious Community Life (Cahyati et al., 2024).

In *waqf*, Tasikmalaya City was selected as one of 6 Waqf Cities among cities and districts throughout Indonesia, based on the Decree of the Director General of Islamic Community Guidance Number 766 of 2024, Determining the Location of the *Waqf* City Program. In addition, the potential of *waqf* in Tasikmalaya City spans 1944 locations covering 96.53 hectares. This amount has extraordinary potential if it is optimally and adequately empowered.

Table 1

Number of Waqf Lands in Tasikmalaya City

No	District	Sum	Area [Ha]	Certified		Not yet certified	
				Sum	Area [Ha]	Sum	Area [Ha]
1.	Kawalu	224	15,51	74	3,70	150	11,81
2.	Indihiang	359	24,71	351	24,41	8	0,31
3.	Cibeureum	198	6,46	171	5,45	27	1,01
4.	Cipedes	120	3,59	66	1,16	54	2,44
5.	Cihideung	238	9,51	232	9,00	6	0,51

6.	Tawang	134	4,02	128	3,84	6	0,17
7.	Tamansari	124	4,30	87	2,41	37	1,89
8.	Mangkubumi	223	10,07	156	7,72	67	2,35
9.	Purbaratu	98	3,81	87	3,02	11	0,79
10.	Bungursari	226	14,55	207	13,92	19	0,62
	Sum	1.944	96,53	1.559	74,63	385	21,90

Source: <https://siwak.kemenag.go.id/siwak/>

From the data obtained through the Ministry of Religion's *Waqf* Information System, it can be seen that the number of *waqf* land locations in Tasikmalaya City. This quantity shows the number of *waqf Nazhir*. In the city of Tasikmalaya, 1,944 *waqf nazirs* have been registered with the Ministry of Religious Affairs. According to an interview with the Ministry of Religious Affairs of Tasikmalaya City, many *waqf* lands remain unregistered because the community still does not understand the importance of registering *waqf* land.

1. Temporary *Nazhir* Practice

Efforts to protect *waqf* by aiding in facilitating *waqf* certification registration have been carried out both independently and in coordination between authorized institutions in *waqf*, such as the Ministry of Religious Affairs, ATR/BPN and BWI Tasikmalaya City. However, there are several disharmonizes that cause the defect of *waqf* according to sharia or Islamic law even though it has been legalized by the state with the issuance of *waqf* certificates. This is because, under the ATR/BPN regulation, there is a temporary *Nazhir* term that, in practice, has created a conflict between BWI and the Ministry of Religion, represented by the headmen.

The issue of temporary *Nazhir* used by employees of the ATR/BPN Office in *waqf* registration through PTSL has become a source of friction with the heads of the Office of Religious Affairs (KUA) in the field, according to information gathered from several KUA heads. The existence of a temporary *Nazhir* in the regulation seems to eliminate the function of PPAIW (*Waqf* Pledge Deed Making Official) held by the Head of KUA.

According to the Head of the *Waqf* Zakat Section of the Ministry of Religion Office of Tasikmalaya City, every applicable rule should first check whether there are prior rules related to it. The same thing was also conveyed by the management of the Indonesian *Waqf* Board, who were very sorry. If a good program were not synchronised with other rules at the implementation level, it would have bad consequences.

According to one of the heads of the Office of Religious Affairs (KUA), there should be harmonization of regulations, because the Ministry of Religion also has rules related to *waqf*, as well as regulations associated with *Waqf* Pledge Deed Making Officials (PPAIW), as in Law Number 41 of 2004 (Jumadiansyah, 2021). So, the existence of this temporary *Nazhir* has caused an uproar, because in Tasikmalaya City there have been several mistakes: ATR/BPN officers have ignored rules issued by the Ministry of Religion that require a *Waqf* pledge deed.

2. Certification Without *Waqf* Pledge Deed

Among the crucial problems in *waqf* land certification in Tasikmalaya City is the issuance of a *waqf* land certificate without a *Waqf* Pledge Deed (AIW) or a *Waqf* Pledge Substitute Deed. Regarding land acceleration under the PTSL program, the ATR/BPN Office applies it to *waqf* land. There is a rule that, for *waqf* land that already has a *Waqf* Pledge Deed, a *waqf* land certificate can be submitted directly through the PTSL program.

Regulation of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 2 of 2017 concerning Procedures for Registration of *Waqf* Land at the Ministry of Agrarian and Spatial Planning/National Land Agency, articles 6 and 7 explain that in the process of registering *waqf* land certificates, a *Waqf* Pledge Deed (AIW) or a Deed in Lieu of a *Waqf* Pledge Deed (APAIW) must be attached. In cases where the *wakif* is unknown, certification may proceed by submitting statements from two witnesses. In addition, when no *Nazhir* is available, the appointment of a temporary *Nazhir* is considered sufficient.

According to the informant, the ATR/BPN Officer in the field did not recognise the importance of the *Waqf* Pledge Deed, as if it were not necessary. The officer should inform the *wakif* or *Nazhir* that the *Nazhir* registration process at the Religious Affairs Office (KUA) is still required. In the end, the ATR/BPN Office issued a certificate

without AIW. According to the informant, the consequences are that the community loses if there is no assistance in developing waqf, AIW, or APAIW documents, which are among the conditions that must be met. Meanwhile, KUA cannot issue a *Waqf* Pledge Deed if the ATR/BPN Office has issued a Waqf Land Certificate.

3. Data Synchronization and Administration

a. *Waqf* Certificate becomes Property Rights

The submission of a *waqf* certificate is ensured through a procedure that is not only based on state administration but also includes other rules that form the basis of material law, such as waqf, thereby distinguishing private property from the object that is a *waqf*. For the objects that are *waqf*, it has been confirmed that they are free from ownership. However, in reality, on the ground, there have been legal irregularities.

According to information, in several cases in Tasikmalaya City, there was an error in the issuance of waqf certificates; it turned out that what was issued was a certificate of ownership. Even though the proposer already had a *waqf* Pledge Deed, it was later ratified by a temporary *Nazhir*. When BPN issues the certificate, it becomes a certificate of ownership rights, not a *waqf* certificate, even though the land has already been established as a madrasah. This case is detrimental to the community. In addition to the waqf assets being administratively lost, the administrators must pay the Land and Building Rights Acquisition Fee (BPHTB) owed, as the *waqf* is no longer a *waqf*; it must be remeasured. If the measurement results differ from the certificate, the limit determination must be completed first, and this process takes 1 year.

b. Unsynchronization of Wakif and *Nazhir* Data

Waqf data is very important because it determines whether the land is a *waqf* asset or property rights. According to the informant, among the consequences of the officers' negligence in *waqf* certification through PTSL is the overlap of *waqf* land block map data and property rights. Because those who measure *waqf* land for officers are less professional, mistakes occur when it is uploaded to the mapping system. So that when registering *waqf* land at the ATR/BPN Office, it has been registered as belonging to someone else.

In addition to this case, a certificate was issued with an error in the inclusion of the position between the Wakif and the *Nazhir*. In AIW/APAIW, it is clear that the name of the waqf is that of the *waqf* on the land (wakif). At the same time, the names of the

wakif and Nazhir are reversed on the waqf certificate. This is very fatal because of the differences between the positions of the Wakif and the Nazhir, including their legal positions and their functional duties towards waqf property in accordance with sharia (Islamic law) and the *waqf* laws that apply in Indonesia.

4. Unprocedural Certification Stages

One of the stages in waqf land certification involves following several harmonised procedures across sectors. In the rules stipulated by the BWI Regulation, it is stated that after the wakif or *Nazhir* registers and obtains a copy of the *Waqf* Pledge Deed (AIW) or the *Waqf* Pledge Substitute Deed (APAIW) from the Religious Affairs Office. The next stage is to register the *Nazhir* Registrant Proof Letter (STBPN) with the Indonesian *Waqf* Agency located in the city or district where the *waqf* domicile is located.

According to the informant, the ATR/BPN Office should not have received the *waqf* certificate registration file before this was fulfilled. For *Nazhir*, individuals must register their waqf assets with the local Religious Affairs Office and obtain a registration certificate from the local Indonesian *Waqf* Agency (BWI). So far, ATR/BPN Officers have always received *waqf* certificate application files, without any STBPN required by the *waqf* regulations. Furthermore, this unprocedural stage in Tasikmalaya City differs from that in several other areas, including Tasikmalaya Regency.

Discussion

Findings in the field indicate that the unharmonization of waqf practices in Tasikmalaya City; internal harmonization between institutions is needed. Rules built by relevant agencies or ministries are intended to establish legal certainty for *waqf* assets. The temporary practice complained of by the Ministry of Religion or the Office of Religious Affairs, as PPAIW, is not intended to eliminate their respective functions, including the issuance of Certification Without a *Waqf* Pledge Deed.

Under Government Regulation Number 28 of 1977, individual *Nazhir* and legal entity *Nazhir* are regulated. Meanwhile, Law Number 41 of 2004, in conjunction with Government Regulation Number 42 of 2006, has expanded *Nazhir* to include not only individual *Nazhir* and legal entity *Nazhir*, but also organizational *Nazhir*. However, another term in the Circular of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency is 'temporary *Nazhir*' (Syarifuddin, 2021).

This is stated in the Circular Letter of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency Number 1/SE/III/2018 As a follow-up to the Regulation of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency Number 2 of 2017 and the Instruction of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency Number 1/INS/II/2018, the Circular Letter of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency dated March 22, 2018 Number 1/SE/III/ 2018 concerning Guidelines for the Implementation of the Acceleration of Land Registration of Places of Worship throughout Indonesia.

In the regulation, it is stated that, if the provisions in the letter in number 1) cannot be fulfilled, then a Temporary *Nazhir* can be appointed, namely: a) people who manage or maintain mosques/*mushallas* and Islamic boarding schools or other *waqf* assets; or b) persons appointed by the village head/village head or other equivalent name, the Chairman of the RW, the Chairman of the RT and/or community leaders (Syarifuddin, 2021).

In certain circumstances, to make it easier to certify land for places of worship, there is an Instruction of the Minister of Agrarian and Spatial Planning/Head of BPN Number 1/INS/II/2018. This instruction is a follow-up to the issuance of the Circular Letter of the Minister of ATR/Head of BPN Number 1/SE/III/2028 concerning Guidelines for the Implementation of the Acceleration of Land for Places of Worship throughout Indonesia. This Circular Letter stipulates that for Islamic religious houses of worship, such as Mosques/*Mushallas*, Islamic Boarding Schools, and other *waqf* property (Syarifuddin, 2021).

There are two classifications in the process of accelerating the land certification of this house of worship. *First*, if the *Nazhir* has been confirmed. *Second*, suppose the *Nazhir* has not been confirmed, for the first classification. In that case, the procedure for registering *waqf* land follows Regulation of the Minister of ATR/Head of BPN Number 2 of 2017 concerning Procedures for Registration of *Waqf* Land at the Ministry of ATR/BPN. As for the second classification, according to the Letter of the Chairman of BWI, the ATR/BPN Office is to coordinate with BWI and/or Provincial DMI in the context of the preparation of the *Waqf* Pledge Deed/Deed in Lieu of the *Waqf* Pledge

Deed. The following clause states that if these provisions cannot be fulfilled, *Nazhir* can be appointed temporarily.

Even in articles 6 and 7 of the Regulation of the Minister of Agrarian and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 2 of 2017 concerning Procedures for Registration of *Waqf* Land at the Ministry of Agrarian and Spatial Planning/National Land Agency in the process of managing the registration of *waqf* land certificates in the form of property rights and customary lands, conditions must be attached, including the Certificate of Ownership of the person concerned and the *Waqf* Pledge Deed (AIW) or the Deed in Lieu of the *Waqf* Pledge Deed (APAIW).

In several regulations issued, it turns out that the *Waqf* Pledge Deed (AIW) or the Deed in Lieu of the *Waqf* Pledge Deed (APAIW) is a document required for the registration of *waqf* land certificates, both regularly and accelerated. This means that in the case of Tasikmalaya City, there has been a disharmonization in bureaucratic practices. In fact, harmonization is needed so that there is no overlap or conflict. This can be due to the lack of coordination among various agencies and, practically, the difficulty of coordinating and adjusting to existing regulations (Busroh et al., 2023).

Regarding the synchronization of data and administration that results in the issuance of *Waqf* Certificates, but those issued by the ATR/BPN Office are Property Rights, it is a fatal mistake because there is a difference in sharia law between *waqf* property and private property rights, including the unsynchronization of *Wakif* and *Nazhir* data, which should not be rash. A *waqf* is a party that endows assets. At the same time, *Nazhir* is a party that receives the mandate of *waqf*, manages, and develops *waqf* assets, so that its main tasks include management, maintenance, utilization, reporting, and ensuring the benefits of *waqf* to *mauquf 'alaih* in accordance with the provisions of sharia and legislation.

An equally important problem concerns unprocedural occurrences during the *waqf* land certification stage. One of the stages in *waqf* land certification involves meeting several harmonised procedures across sectors. In the rules stipulated by the BWI Regulation, it is stated that after the *wakif* or *Nazhir* registers and obtains a copy of the *Waqf* Pledge Deed (AIW) or the *Waqf* Pledge Substitute Deed (APAIW) from the Religious Affairs Office. The next stage is to register the *Nazhir* Registrant Proof Letter

(STBPN) with the Indonesian *Waqf* Agency located in the city or district where the *waqf* domicile is located.

The acceptance of the submission of *waqf* certificates by the ATR/BPN Office without STBPN exceeds the rules contained in Government Regulation Number 42 of 2006, Article 6. This is due to a lack of coordination and harmonisation between institutions, particularly with the Indonesian *Waqf* body. The consequences of this disharmony in laws and regulations can be very serious and detrimental. More than that, the disharmony of laws and regulations will prevent the purpose of the regulation from being properly achieved (Busroh et al., 2023).

Conclusion

The unharmonization of laws and regulations begins with asynchronization. In addition to incomplete interpretation and regulatory understanding, coordination is also a lever in the problem. There have been several cases in the registration of *waqf* certificates in Tasikmalaya City. For example, the exchange of the names of *Nazhir* and *waqf* in *waqf* certificates, certificates without *Waqf* Pledge Deeds (AIW), and the issuance of *waqf* certificates into Property Rights Certificates (SHM).

In addition, the ATR/BPN Office's neglect of the issuance stages of *waqf* certificates is a challenge, given the importance of legal harmonization in the practice of certifying *waqf* land. The institutions responsible for this certification, both ATR/BPN, BWI and the Ministry of Religion, must be present as regulatory guardians for the community. Because of the overlap of regulations intended to guide the community, rather than creating a sense of justice and convenience, it is confusing and detrimental to the community.

This disharmony reflects the lack of coordination between institutions and the absence of an integrated regulatory framework in the registration of *waqf* land. In the future, institutional regulation harmonization must be established, along with clarification of the division of authority to ensure transparency and legal certainty in the *waqf* in Tasikmalaya City and across Indonesia.

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