

ABSTRACT

Indonesia's population are Muslim majority, the Islamic inheritance law for a Muslim to have a major position when compared with other inheritance law, for it is clear that the Islamic inheritance law has disyari `atkan the Koran and the Sunnah, even the things that must be implemented. Heirs can be grouped or classified into 3 (three) kinds of classes of heirs, namely: 1) Dzawil Furud 2) Ashobah 3) mawali or substitute heirs.

The author focuses on the problem of determination of heirs if there's only daughter and his heir. Type of research study is a normative juridical statute approach and the conceptual approach. Targets to be achieved in this study is to determine if there beneficiary deed and his daughter heir, and what guidelines are used in a beneficiary deed for the subject of Muslim law.

The results if there beneficiary deed daughter and heir brother was no similarity, because on the one side of the religious court in its decision stated that the child of the woman as heir ashobah, so get the rest of the shares after the split by dzawil furud heirs, while the High Religious Court of Appeal in its decision and the Supreme Court in its decision on the appeal states that siblings do not get the heirs or beneficiaries covered / veiled by the widow and child of the heir even though the child of the female sex. All this is used as a guide for the deed of inheritance subjects that Muslim law there is no clear regulation even though the majority of Indonesia's occupation Islam, because in terms of making the deed of inheritance in Indonesia viewed from the three groups, namely the indigenous groups beneficiary deed is made by the Head of the Village / headman and later confirmed by the subdistrict head, for groups other than Chinese Foreign East (Arabic) created by the Center for Heritage and Foreign Orientals Tiong Hoa group created by the notary.

Key words: Inheritance, heirs, estate