

## **An Analysis of Social Media Accounts as Digital Heritage Within The Indonesian Legal System**

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### **Keywords**

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### **Abstract**

Advances in information technology have given rise to social media platforms such as TikTok and YouTube, which function not only as means of communication but also as sources of economic income in the form of digital assets. This study addresses two research questions: the legal status of social media accounts as objects of inheritance and the regulations governing the transfer of assets within social media accounts during the inheritance process. The objective of this study is to analyze the legal status of social media accounts as digital inheritance and to formulate regulations that provide legal certainty for heirs. This study offers theoretical benefits for the development of inheritance law and practical benefits for the government, notaries, the public, and heirs. The research method employed is normative legal research using legislative, conceptual, comparative, and factual legal approaches. Based on the research findings, social media accounts can be classified as objects of inheritance under civil law, Islamic law, and customary law because they constitute intangible property, possess economic value, involve copyright, and provide social benefits. However, the transfer of digital assets still faces obstacles related to the Terms of Service of the platforms, and there are currently no specific legal norms governing this matter, thereby creating legal uncertainty for heirs. Therefore, specific regulations regarding digital inheritance in Indonesia are necessary to provide legal certainty and legal protection for heirs.

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## **INTRODUCTION**

The development of information and communication technology, which has occurred massively and continuously, has brought fundamental changes to the structure of modern society (Ronda et al., 2024; Roopa et al., 2023; Tsaramirsis et al., 2022; Wuryan et al., 2022; Rokibullah & Laksana, 2025). Digitalization is no longer merely understood as a means of supporting human activities but has become the primary foundation in various fields of life, including the economic, social, cultural, and legal sectors. The internet, social media, artificial intelligence, and data-driven systems have created new virtual spaces that nevertheless have real implications for legal relationships between individuals. This transformation requires the law to adapt dynamically in order to continue fulfilling its function as a means of regulation, protection, and the creation of legal certainty in an ever-changing society.

One of the technological developments affecting legal development is reflected in the emergence of various forms of digital assets that possess economic, social, and personal value. Digital assets can be understood as any form of data, information, or rights created, stored, and accessed through electronic systems that hold value for their owners. In practice, digital assets

include social media accounts, electronic mail, personal digital data, digital content, digital wallets, and rights to digital works protected under intellectual property rights regimes. Platforms such as YouTube and TikTok now serve as spaces for self-expression, storage of personal data, digital archives of life experiences, and means of generating economic income.

Several concrete examples demonstrate the economic value of social media accounts. A TikTok account with the username @sunchanbae and 230 followers is capable of generating IDR 150,000 per day through the TikTok affiliate program, while the YouTube account @jayashriupakara, with 2,840 subscribers, earns IDR 2,000,000 per month through content monetization via Google AdSense. Digital content uploaded by users to these platforms also constitutes creative work automatically protected under Law Number 28 of 2014 concerning Copyright, such that the economic rights arising from it may legally be transferred and inherited in accordance with Article 16 paragraph (2) of the Copyright Law.

Indonesian inheritance law has basically regulated the transfer of inheritance from heirs to beneficiaries; however, the regulation still relies on classical concepts developed before the emergence of the digital era. The Civil Code (KUHPerdata) is more oriented toward inheritance objects in the form of conventional wealth, such as land, buildings, or other movable property. Article 833 paragraph (1) of the Civil Code states that heirs acquire ownership rights over all property, rights, and receivables of the deceased. Nevertheless, the differing characteristics between physical assets and digital assets constitute a crucial source of legal problems. Digital assets are non-rivalrous, data-based, and highly dependent on digital security systems, such as passwords and two-factor authentication, which are highly personalized.

The problem becomes increasingly complex because digital platform providers generally establish Terms of Service that limit or even prohibit the transfer of accounts to other parties. This situation creates a conflict between national inheritance law, personal data protection based on Law Number 27 of 2022 concerning Personal Data Protection, and digital platform privacy policies. These conditions give rise to legal vacuums, legal uncertainty, and the risk of losing the economic rights attached to the deceased's digital assets. Comparatively, the United States has adopted the Revised Uniform Fiduciary Access to Digital Assets Act (RUFADAA), which provides a comprehensive legal framework enabling heirs to access the deceased's digital assets. In this context, the role of notaries as public officials is also important because they possess the authority to prepare authentic deeds related to inheritance matters, including those involving digital inheritance developments.

Based on this description, this research is formulated around two main questions: (1) What is the legal position of TikTok and YouTube social media accounts as objects of inheritance within the Indonesian inheritance law system? and (2) How is the transfer of assets contained in social media accounts regulated within the inheritance process under the Indonesian legal system? This study aims to analyze the position of social media accounts as digital inheritance, identify normative gaps, and formulate legal arguments and normative recommendations for the development of Indonesian inheritance law in the digital era.

This study examines the position of social media accounts as digital inheritance within the Indonesian legal system, particularly from the perspective of inheritance law and the transfer of civil rights. Based on the literature review conducted by the author, no previous thesis research has specifically discussed social media accounts as objects of inheritance and the mechanisms for transferring rights after the death of the account owner. Several previous studies address related themes but differ substantially, as follows.

First, Sutrisno's thesis (2022), entitled "The Distribution of Inheritance in Families of Different Religions," examines the distribution of conventional inheritance in society through the approaches of customary law and Islamic law. The difference between that study and the present research lies in the object and focus of the study: Sutrisno's research examines conventional tangible assets, whereas this study focuses on social media accounts as

economically valuable digital assets. Second, Rionov Oktana's thesis (2023), entitled "Legal Analysis of Social Media in Proving Information Crimes and Electronic Transactions," places social media accounts within the criminal law regime as electronic evidence. In contrast, this study positions social media accounts within the civil law regime as digital assets that potentially constitute objects of inheritance.

Third, Muhammad Hasan Nasution's thesis (2020), entitled "Inheritance Law in the Sumondo Indigenous Peoples," focuses on the distribution of inheritance in the form of land and houses within the context of a matrilineal kinship system. Fourth, Dika Arif Nur Ichsan's research (2024) examines Bitcoin cryptocurrency as an inherited object from the perspective of Islamic law. The difference lies in the nature of the inherited object: Bitcoin as a crypto asset differs significantly from social media accounts, which involve content copyright, affiliate income, and platform monetization. Fifth, I Ketut Asmarajaya's thesis (2020) discusses inheritance certificates within the context of conventional inheritance law, particularly regarding the pluralism of inheritance law and the authority of officials. Sixth, I Made Adi Dwi Pranatha's thesis (2020) examines agreements regarding the position and inheritance rights of children in customary Balinese marriages, particularly concerning conventional property and family status. Based on this comparison, the present study has a distinctive characteristic because it specifically examines social media accounts as digital inheritance within the context of normative legal vacuums in Indonesian inheritance law and the need for regulatory reform.

An account is a digital identity owned by an individual or organization to access various systems or services within cyberspace. The main components of an account consist of a username, password, additional personal information, and security features such as two-factor authentication (2FA). According to Philip Kotler and Kevin Keller, social media is a means for consumers to share text, image, video, and audio information with one another and with companies. Antony Mayfield defines social media as an interactive digital platform that enables users to actively participate, share information, communicate, and create various forms of content. From the perspective of Indonesian law, social media falls within the category of electronic systems as regulated in the ITE Law (Article 1 numbers 5 and 6). Therefore, social media accounts cannot be viewed as legally neutral entities, but rather as instruments facilitating the emergence of rights and obligations for their users.

The types of social media can be classified based on their functions and characteristics, including: (1) social networking platforms such as Instagram and Facebook, which allow users to establish social relationships; (2) blogs as regularly updated personal websites; (3) microblogging platforms such as X; (4) media-sharing platforms such as TikTok and YouTube, which facilitate the uploading and sharing of audio-visual digital content; (5) social bookmarking platforms used to organize and store information; and (6) wikis as collaborative platforms for content creation. TikTok and YouTube, as categories of media-sharing platforms, are the primary focus of this study because they possess significant monetization characteristics that generate economic rights for account owners.

Inheritance from a civil law perspective is understood as a mechanism for transferring civil rights and obligations from a deceased person to another party entitled under the law. According to Soeroso, inheritance encompasses all rights and obligations of the deceased in the field of wealth that can be valued monetarily and transferred to heirs. The term "digital" derives from the Latin word *digitus*, meaning "finger," which later developed into the discrete numerical system (0 and 1) used in information technology.

Conceptually, digital inheritance can be understood as the entirety of rights, obligations, and assets in the form of data or information stored in electronic media (digital assets) that are left behind after a person's death and may potentially be transferred to legally entitled parties. In international literature, digital inheritance includes the concept of a digital estate, namely the entirety of digital assets and rights of access and control that form part of a person's estate

after death. Digital inheritance possesses characteristics distinct from conventional inheritance due to its close relationship with digital service provider policies and personal data protection regulations, making it a complex field of study involving not only inheritance law but also information technology law and personal data protection law.

According to Satjipto Rahardjo, (2021) legal protection is an effort to ensure that every individual is protected from all forms of violations so that they may live freely and prosperously. The theory of legal protection positions law as a means of guaranteeing the recognition and protection of the rights and interests of legal subjects against arbitrary actions and legal uncertainty. Philipus M. Hadjon (2020) states that legal protection consists of two forms: preventive and repressive protection. Preventive legal protection requires clear normative regulations regarding the legal status of social media accounts as digital inheritance, while repressive legal protection functions to provide mechanisms for resolving disputes or violations of rights.

Gustav Radbruch argued that legal certainty is one of the objectives of law in addition to justice (*gerechtigheit*) and utility (*zweckmassigkeit*). According to Utrecht, legal certainty has two meanings: first, the existence of general rules that enable individuals to know which actions are permitted or prohibited; and second, legal security for individuals against arbitrary governmental actions. Sudikno Mertokusumo stated that legal certainty constitutes a guarantee that the law can function properly. In the context of this study, the absence of explicit provisions regarding digital inheritance creates legal uncertainty for heirs because they lack a clear legal basis for accessing the deceased's social media accounts, while platform providers continue to rely on private internal regulations.

According to Sudikno Mertokusumo, legal discovery is generally interpreted as the process of law formation carried out by judges or legal officials tasked with applying legal rules to concrete events. This theory arises from the reality that social and technological developments often progress more rapidly than the formation of statutory regulations. The normative basis for this theory is contained in Article 10 paragraph (1) of Law Number 48 of 2009 concerning Judicial Power, which states that courts are obligated to examine and adjudicate cases even where the law is absent or unclear. Methods of legal discovery include legal construction, legal interpretation, and legal argumentation, all of which aim to ensure that the law continues functioning effectively in the face of changing social realities.

Comparative legal theory aims to compare legal systems, norms, or legal institutions from two or more countries in order to identify similarities, differences, and legal principles that may serve as references in the development of national law. Rudolf B. Schlesinger stated that comparative law is a method of inquiry used to obtain deeper knowledge of particular legal materials rather than a separate branch of law. Gutteridge also emphasized that comparative law is a method applicable to all branches of law. In this study, comparative legal theory is employed to compare the regulation of digital asset inheritance in Indonesia with that of the United States through the Revised Uniform Fiduciary Access to Digital Assets Act (RUFADAA), in order to obtain an overview of adaptive regulatory models that may inspire national legal reform.

## **METHOD**

This study employs a normative legal research method. According to Soerjono Soekanto, normative legal research is research conducted on secondary data or library materials, which include legal principles, legal systematics, the level of legal synchronization, comparative law, and legal history. The selection of normative legal research is based on the nature of the problems studied, namely the existence of legal vacuums, ambiguity of norms, and conflicts of norms related to the inheritance of social media accounts as digital assets within the Indonesian legal system.

The approaches used in this study include: (1) the Statute Approach, namely examining, reviewing, and analyzing all laws and regulations related to the legal issues under study in order to identify applicable norms (*ius constitutum*) and assess their consistency and synchronization; (2) the Conceptual Approach, namely examining concepts, doctrines, principles, and the views of legal scholars that have developed in legal science when legislation has not yet specifically regulated a matter; (3) the Comparative Approach, namely comparing the regulation of digital asset inheritance in Indonesia with that of the United States through the Revised Uniform Fiduciary Access to Digital Assets Act (RUFADAA); and (4) the Legal Fact Approach, namely examining concrete legal events occurring within society related to the management and transfer of social media accounts after the death of the account owner.

The legal materials used in this study are divided into three categories. Primary legal materials include: the 1945 Constitution of the Republic of Indonesia; the Criminal Code; Law Number 11 of 2008 concerning Electronic Information and Transactions (ITE Law) and its amendments (Law Number 19 of 2016 and Law Number 1 of 2024); Law Number 28 of 2014 concerning Copyright; Law Number 27 of 2022 concerning Personal Data Protection; Law Number 36 of 1999 concerning Telecommunications; Law Number 2 of 2014 concerning the Position of Notary; Government Regulation Number 80 of 2019 concerning Trade through Electronic Systems; and the Revised Uniform Fiduciary Access to Digital Assets Act (RUFADAA). Secondary legal materials include books, scientific journals, articles, and previous research findings. Tertiary legal materials include legal dictionaries and other supporting sources. The technique for collecting legal materials is conducted through library research. The analysis of legal materials is carried out qualitatively through the stages of legal interpretation, legal systematization, and prescriptive normative evaluation.

## **RESULTS AND DISCUSSION**

### **Assets on TikTok Social Media Accounts**

TikTok is a short video-based social media platform developed by ByteDance Limited, first launched in September 2016 under the name Douyin for the Chinese domestic market, then expanded globally through a merger with Musical.ly in August 2018. Until early 2026, TikTok recorded more than 126 million monthly active users in Indonesia, making it one of the dominant platforms for Generation Z and millennials.

TikTok provides various monetization programs for content creators. The main programs include the TikTok Creator Rewards Program (an extension of the Creator Fund 2020), where remuneration is calculated based on qualified views. There is also a LIVE Gifts mechanism where virtual gifts are converted into Diamonds (1 Diamond  $\approx$  IDR 150), TikTok Series for the sale of paid premium content, and the TikTok Shop Affiliate Program as the most strategic partnership program. The affiliate program facilitates collaboration between creators and merchants with commissions ranging from 5% to 80% per transaction value. Commission funds flow to the 'Affiliate Balance' within the Creator Center, with a disbursement mechanism via bank transfer, digital wallet (DANA, OVO), or PayPal. TikTok automatically deducts Income Tax (PPH) in accordance with Law No. 7 of 2021 concerning the Harmonization of Tax Regulations.

TikTok's Terms of Service (ToS) set strict terms that are relevant to digital asset inheritance analysis. Personal accounts are categorized as non-transferable and non-assignable, so there is an explicit prohibition on the transfer or inheritance of accounts to third parties. Commission, Diamond, and virtual prize balances will be forfeited if the account is deactivated or terminated, without a refund mechanism or official legacy contact or account memorialization feature as on the Meta platform. TikTok retains an irrevocable license over user content even after removal.

## Assets on YouTube Social Media Accounts

YouTube is the world's largest video-sharing platform founded on February 14, 2005 by Steve Chen, Chad Hurley, and Jawed Karim, and was acquired by Google in November 2006 for \$1.65 billion. Until 2026, YouTube will record 93 to 100 million monthly unique viewers in Indonesia with a total of 139 million local daily airtime. YouTube's monetization center is located in the YouTube Partner Program (YPP), which splits revenue after creators meet the minimum requirement of 1,000 subscribers plus 4,000 hours of views in 12 months or 10 million Shorts in 90 days.

YPP's key monetization features include ads through Google AdSense (contributors to 70–80% of total revenue), Super Chats and Super Stickers during live broadcasts, Super Thanks for regular videos, Channel Memberships, merch sales through Merch Shelf, YouTube Premium revenue sharing, and YouTube Shorts Fund bonus funds. Revenue Per Mille (RPM) in Indonesia ranges from IDR 5,000 to IDR 60,000, with technology and finance niches reaching IDR 100,000 or more. Creators receive 55% of net revenue after YouTube's operating expenses cut. Revenue is finalized on the 7th–12th of the following month, with verification of a minimum balance of USD100 on 20th–25th, and disbursement on 21st–26th via Electronic Funds Transfer (EFT), Wire Transfer, or Hyperwallet. Based on Government Regulation No. 24 of 2022 concerning the Creative Economy, YouTube accounts and the content in them as copyright objects can even be used as debt collateral, which shows the state's recognition of the economic value of the digital asset.

## The Position of TikTok and YouTube Social Media Accounts as Objects of Inheritance According to the Civil Code

In the Indonesian civil law system, Article 830 of the Civil Code states that inheritance only takes place due to death, while Article 833 paragraph (1) emphasizes that the heirs acquire ownership rights to all goods, all rights, and all receivables of the heirs. The analysis of the position of TikTok and YouTube accounts as heritage objects was carried out by testing the fulfillment of four material elements based on the provisions of the Civil Code.

**Table 1. Comparison of Elements of Objects with Elements of TikTok and YouTube Accounts**

<b>ELEMENTS OF HEIRS OBJECT</b>	<b>ELEMENTS OF TIKTOK AND YOUTUBE ACCOUNTS</b>
Can be attached with property rights or can be controlled	Can be attached with proprietary rights or can be controlled through digital credentials (username, password, and authentication)
Intangible or intangible things	Intangible objects in the form of electronic information, digital content, and economic rights to creations
Transferable ownership	Ownership can be transferred through inheritance based on Article 16 paragraph (2) of the Copyright Law
Contains economic value	Contains economic value through monetization, affiliates, advertising, and digital earning programs

Source: Research Data Processed by the Authors (2026).

First, the element of being attached to property rights or being subject to control must be fulfilled. Article 570 of the Civil Code defines property rights as the right to fully enjoy the

use of an object and to act freely with respect to that object. In the context of social media accounts, ownership and control are reflected in exclusive access to usernames, passwords, content management, monetization features, and revenue access. Article 5 paragraph (1) of the ITE Law recognizes electronic information as valid legal evidence, demonstrating that the state acknowledges the existence and legal validity of digital entities.

Second, the element of constituting an object must be satisfied. Article 499 of the Civil Code states that an object is any property and every right that may be controlled through ownership rights. Article 503 of the Civil Code distinguishes between tangible and intangible objects. TikTok and YouTube accounts qualify as intangible objects based on: (a) Article 1 number 19 of Government Regulation Number 80 of 2019, which defines digital goods as intangible goods in the form of electronic information; (b) Article 16 paragraph (1) of the Copyright Law, which states that copyright constitutes an intangible movable object; and (c) the recognition that although the system adopted by the Civil Code is closed, its scope has been expanded through various laws in the fields of intellectual property and electronic information technology.

Third, the element of transferability of ownership must also be fulfilled. Article 16 paragraph (2) of the Copyright Law explicitly recognizes inheritance as a means of transferring copyright ownership. Since content uploaded to YouTube and TikTok constitutes audiovisual works protected under Article 40 paragraph (1) of the Copyright Law, the resulting economic rights may legally be inherited by heirs. Any undistributed monetization balance is categorized as a receivable, which forms part of the inheritance estate under Article 833 paragraph (1) of the Civil Code.

Fourth, the element of possessing economic value must be present. The economic value of TikTok and YouTube accounts is evident through monetization mechanisms capable of generating sustainable income. Article 8 of the Copyright Law states that economic rights are the exclusive rights of creators or copyright holders to obtain economic benefits from their creations. In digital business practice, accounts with a significant number of followers possess measurable market value and may even be used as objects of commercial cooperation. Therefore, based on these four elements, TikTok and YouTube accounts fulfill the qualifications necessary to be categorized as objects of inheritance within the Indonesian civil law system.

### **The Position of TikTok and YouTube Social Media Accounts as Objects of Inheritance According to Islamic Law**

From the perspective of Islamic law, inheritance (*al-mīrāts*) affirms that all inherited property (*tirkah*) must be transferred to the heirs based on Q.S. An-Nisā' verses 11, 12, and 176. In *fiqh muamalah*, property (*al-māl*) is understood as everything that has value (*qīmah*), provides benefits (*manfa'ah*), and can be legally owned and transferred (*al-milk*). Along with the development of technology, this concept has expanded its meaning to include intangible objects as long as they have economic value.

Social media accounts that are monetized and generate economic benefits can be qualified as *māl mutaqaawwim*, which is property that is recognized and protected by sharia, so that normatively it can become an object of inheritance. This recognition is in line with the rules of *fiqh al-aṣl fī al-ashyā' al-ibāḥah* which states that basically everything is permissible as long as there is no evidence that prohibits it. The approach of *maqāṣid al-syarī'ah* in the aim of safeguarding property (*ḥifẓ al-māl*) and realizing justice (*al-'adl*) further strengthens this legitimacy. Although the Compilation of Islamic Law (KHI) has not explicitly regulated digital assets, Article 171 letter e of the KHI provides a broad enough definition of inheritance (*tirkah*) to include digital assets, so that social media accounts that have economic value and legitimate ownership can be inherited according to Islamic law.

## **The Position of TikTok and YouTube Social Media Accounts as Objects of Inheritance According to Customary Law**

From an indigenous law perspective, the position of social media accounts as part of the heritage has not been explicitly regulated because customary law was born in the context of traditional societies that are not familiar with the concept of digital assets. However, the character of customary law that is dynamic, elastic, and follows the development of people's lives (living law) allows the interpretation of new forms of wealth. In customary law, inheritance is understood as everything left by the heirs that has a useful value for the survival of the family, both in the form of tangible and intangible property, including rights that have economic, social, and cultural value.

Social media accounts that have large followers, are monetized, or have commercial value can be considered assets that provide economic benefits. In addition, the account can also have social and symbolic value as a representation of family identity or a means of maintaining the reputation and social network of the heir. In some customary law systems, inheritance is not limited to material property but also includes certain management rights or positions in society, so social media accounts can be analogized as rights that can be transferred through family deliberation. Thus, all three legal systems—civil, Islamic, and customary—can in principle accommodate social media accounts as objects of inheritance, albeit with different normative approaches and varying levels of legal certainty.

### **Setting Asset Transfer on Social Media Accounts in the Inheritance Process**

The legacy objects of TikTok and YouTube accounts cover a broad spectrum that includes: (1) the account itself as an access key to the digital asset catalog; (2) video content as an intellectual work whose economic rights automatically switch based on Article 40 paragraph (2) of the Copyright Law; and (3) income in the form of AdSense balances, TikTok Shop commissions, or post-death views royalties that are categorized as inheritable receivables. Although such normative recognition is quite strong, the diversion of digital assets still faces serious obstacles in practice.

The main legal challenges arise from three sources. First, the ToS of TikTok and YouTube which states that accounts are non-transferable so that heirs have difficulty claiming balances without a password. Second, the protection of personal data based on Law No. 27 of 2022 concerning PDP, where Article 1 number 6 explains that personal data is only attached to the data owner; although Article 20 paragraph (2) letter a and Article 55 paragraph (2) of the PDP Law open up opportunities for the processing of personal data with certain limits and mechanisms. Third, there is no standard procedure for handing over account access to the authorities. This condition gives birth to a clash between national legal norms and platform private policies, which are the biggest obstacles in the implementation of digital asset inheritance.

### **Comparison of Indonesian Inheritance Law with RUFADAA**

The regulation of digital inheritance in the United States through RUFADAA provides a clear legal framework regarding the mechanism for the transfer of access and control of digital assets after the death of the owner. RUFADAA regulates the fiduciary right to access and manage digital assets belonging to the heirs through Sections 3 to 7, which include: enforcement provisions; user instructions for digital asset disclosure; relationship with the Terms of Service; digital asset disclosure procedures; and disclosure of the content of electronic communications. A comparison between Indonesian inheritance law and RUFADAA is presented in the following table.

**Table 2. Comparison of Indonesian Inheritance Law with RUFADAA**

<b>ASPECT</b>	<b>INDONESIAN INHERITANCE LAW</b>	<b>RUFADAA (AS)</b>
Heir's Object	Tangible or intangible objects that have economic value based on Articles 499 and 833 of the Civil Code	Specifically regulates digital assets in 3 categories: (1) electronic communication content, (2) electronic communication catalogs, (3) digital assets outside of communication such as social media accounts, digital files, and cryptocurrencies
Heirs	Divided into 4 groups of heirs, successor heirs, and testamentary heirs	Dua golongan utama: designated recipient dan fiduciary (personal representative, conservators, agents, trustees)
How to Inherit Digital Assets	Switching due to the law to the heirs automatically or can be done through a will	Through the service provider's online tools, wills, trusts, power of attorney, or applications to the service provider are accompanied by supporting documents if they are blocked by the ToS
Digital Asset Access Procedures	There are no explicit arrangements yet; access is restricted by the platform's Terms of Service and the PDP Law	Procedure is clear: user instructions → will → court order. Service providers are required to respond within 60 days
Personal Data Protection	Law No. 27 of 2022 concerning PDP is regulated, but it has not specifically regulated the inheritance of digital assets	The RUFADAA provides that disclosure of data outside assets requires the consent of the account owner or a court order

Source: Comparative Analysis of Indonesian Law and RUFADAA (2026).

The comparison shows that RUFADAA provides an important lesson that digital heritage arrangements require specific norms that not only recognize rights, but also establish strict access procedures and responsibilities of the parties. For the Indonesian government, the establishment of a Ministerial Regulation that specifically regulates the procedure for inheriting digital assets is urgently needed. The Ministerial Regulation needs to regulate: (1) the inheritance mechanism through an authentic will and the provisions of the platform; (2) a strict definition of digital inheritance objects that include social media accounts, emails, digital wallets, electronic trading accounts, crypto assets, and digital content of economic value; (3) the distinction between data that can be transferred to the beneficiaries and data that should remain protected; (4) institutions or supervisory officers who are authorized to supervise the access of digital accounts, including notaries as public officials who can prepare legal instruments related to the management of digital assets after the death of the heir; and (5) platform response deadlines, administrative sanctions for non-compliant platforms, and dispute resolution mechanisms.

## CONCLUSION

The results of this study demonstrate that TikTok and YouTube social media accounts possess a legitimate legal position as objects of inheritance within the Indonesian legal system because they fulfill the essential elements of inheritable property from the perspectives of civil law, Islamic law, and customary law. From the standpoint of civil law, these accounts qualify as intangible assets that possess economic value, ownership rights, monetization benefits, and copyright-protected digital content that can be transferred through inheritance mechanisms. Under Islamic law, monetized social media accounts are categorized as *māl mutaqaawwim* because they provide lawful economic benefits and may therefore be included within the concept of *tirkah*. Meanwhile, customary law may also accommodate digital assets through its dynamic and adaptive nature toward societal developments. Nevertheless, despite the normative recognition of social media accounts as inheritable digital assets, Indonesia still faces significant legal uncertainty due to the absence of specific regulations governing digital inheritance, particularly regarding account access, transfer procedures, personal data protection, and conflicts with platform Terms of Service policies that prohibit account transferability.

This study also highlights the urgent need for regulatory reform to establish comprehensive legal protection and certainty for heirs in the digital era. The Indonesian government should formulate specific regulations concerning digital inheritance by adopting adaptive principles similar to those contained in the Revised Uniform Fiduciary Access to Digital Assets Act (RUFADAA) in the United States, particularly regarding access authorization, fiduciary rights, digital wills, and platform obligations toward heirs. Future research is recommended to explore empirical and comparative dimensions of digital inheritance implementation, including the readiness of Indonesian legal institutions, the role of notaries in managing digital estates, public awareness regarding digital asset planning, and the harmonization between inheritance law and personal data protection regulations. Further interdisciplinary studies involving law, information technology, and digital economics are also necessary to formulate a more responsive legal framework capable of addressing the rapid expansion of digital assets in modern society.

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