






Navigating the Implications for Heirs: An Analysis of the Amendment to the Malaysian Small Estate Act (Distribution) 1955

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Abstract

This research aimed to acquire a deeper understanding of the latest amendment of the Small Estates (Distribution) Act 1955 and its implications faced by the heirs. The methodology involves analyzing documents, such as the Small Estates (Distribution) (Amendment) Act 2022 as well as secondary sources, including journal articles, conference proceedings, newspaper clippings, and websites. Content analysis was used to analyze the data, capturing the insights and extensive knowledge on this area. The study highlights nine significant updates resulting from the amendment. These include expanding the jurisdiction to streamline estate administration, optimizing the existing estate administration system, offering more options and mechanisms for citizens when submitting petitions, and incorporating electronic systems for petition submissions. The limitation of this study is the potential constraint in accessing relevant literature on the specific topic, particularly if it is a niche and emerging subject. To overcome this limitation and gather more comprehensive information, alternative techniques, such as interviews were explored by the authors. Few studies have examined the impact of the recent amendment of the Small Estates (Distribution) Act 1955. This study analysed the new provision given to the heirs in smoothing the inheritance process.

Keywords: *Bahagian Pembahagian Pusaka (BPP), Islamic estate planning, Islamic wealth management, Unclaimed assets, qualitative*

1.0 Introduction

Islamic wealth management refers to the practice of managing and preserving wealth in accordance with Islamic principles and Shariah (Islamic law). It encompasses various financial instruments and strategies that adhere to the ethical and legal guidelines outlined in Islamic finance. These include various stages such as wealth creation, accumulation, purification, protection and distribution. In Islamic wealth management, the process begins with strategies for halal (permissible) wealth creation. This may involve investments in Shariah-compliant businesses, real estate, and other permissible economic activities. Then, the focus is on accumulating wealth through ethical and Shariah-compliant means, avoiding interest-based transactions, and speculative activities. Investment portfolios may include diverse assets, such as equities, real estate, and commodities that adhere to Islamic principles. Wealth purification in Islamic wealth management involves the removal of any impermissible or impure elements from one's wealth. This process often includes the calculation and payment

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Navigating the Implications for Heirs: An Analysis of the Amendment to the Malaysian Small Estate Act (Distribution) 1955

of Zakat, the obligatory almsgiving, to purify one's wealth and contribute to charitable causes. Next is the strategies for protecting wealth are implemented to safeguard against financial risks and uncertainties. Risk management techniques, including diversification, insurance, and sound financial planning, are employed to ensure the preservation of wealth. Finally, Islamic wealth distribution adheres to specific guidelines outlined in Shariah, particularly in matters of inheritance. A proper estate planning ensures a fair and just distribution of wealth among heirs, with specific shares allocated to spouses, children, and other eligible family members.

Nevertheless, the challenge encountered in the Islamic wealth distribution domain pertains to the persisting issue of frozen assets. The matter of frozen assets has emerged as a significant concern in Malaysia, evidenced by a continuous rise in the number of unclaimed assets, reaching an accumulated value of RM 70 billion in 2020 (Md Supi, 2022). A notable case is within Amanah Raya Berhad (ARB), where, as of June 2017, the outstanding amount had surged to RM 315 million (Kamarudin & Nor Muhammad, 2018). The gravity of the situation is underscored by the latest data from ARB, revealing that assets valued at RM 70 billion remain unrecovered by rightful heirs, with Muslims accounting for 95 % of these assets (Haque, 2020).

Presently, the diversification of methods and regulation of inheritance division in Malaysia is actively supervised by three separate agencies. Each of these entities varies in terms of legislation and the execution of their jurisdiction. Despite these differences, all three bodies share a common objective. The agencies involved are:

1. Bahagian Pembahagian Pusaka (BPP), Jabatan Ketua Pengarah Tanah dan Galian Persekutuan (JKPTG)
2. Amanah Raya Bhd (ARB)
3. The High Court (HC)

To begin with, JKPTG manages small estates through the Bahagian Pengurusan Pusaka (BPP). Under the Department of Natural Resources, Environment, and Climate Change (NRECC). JKPTG is a government organisation responsible for managing real estate issues at the federal level. Initially called the Bahagian Pengurusan Pusaka (BPP), the Inheritance Division was established on March 1, 1974, to handle federal duties related to the distribution of modest inheritances, affecting both Muslims and non-Muslims. The management of the distribution of small estates is specific to the deceased who has immovable property only or a combination of immovable and movable property, with the value limit for the deceased's property having to be equal to or less than 2. This is in accordance with the Small Estates (Distribution) Act 1955 [Act 98]. The Malaysian government, however, has acted progressively considering the recent events and moved to table the amendment of the Small Estates (Distribution) Act 1955 [Act 98] in Parliament at the end of 2021. The amendment was approved by the Parliament and gazetted on January 25, 2022, with His Majesty the Yang di-Pertuan Agong's consent on January 19, 2022. Act 98 has been amended, extending its scope and introducing several new mechanisms for managing small estates.

Next, under the Public Trust Corporation Act 1995 [Act 532], Amanah Raya Berhad (ARB) was created as a statutory body. ARB solely concentrates on the movable property of the deceased, including savings, stocks, insurance, cars, and so forth. The maximum amount of money under ARB's authority is 600,000 ringgit or less.

Finally, the Probate and Administration Act 1959 [Act 97] gives the High Court the authority over the partition of inheritances classified as "large inheritance." The deceased's property value, which must exceed two million ringgit will be the basis for the decision; the nature of the property has no bearing on the High Court's authority. Furthermore, even in situations where the estate's value is less than two million ringgit, the High Court also examines cases in which a deceased person has left a will particularly for non-Muslims.

Table 1: Agencies and Jurisdiction in estate administration in Malaysia

	BPP, JKPTG	Amanah Raya Berhad (ARB)	High Court
Acts	Small Estates (Distributions) Act 1955	Public Trust Corporation Act 1995	Probate and Administration Act 1959
Jurisdiction	Immovable assets (entirely or partly) of the deceased, such as land, house and farm that is worth not more than RM 2 million (Amendment 2008)	Movable assets, such as cash, saving, vehicle, and share that are worth not more than RM 600,000	All kinds of assets worth more than RM 2 million or follow the Akta Wasiat 1959. (Amendment 2008)

(Source: The Edge, 2018)

2.0 Problem Statement

JKPTG is the organization that gets the most public applications for the partition of inheritance among these three agencies. This is based on the data from the Probate Division of the High Court (Central Registry), Kuala Lumpur, which records that on average, 65 percent of applications for the distribution of a deceased person's estate in Malaysia, or an average of 60,000 cases annually are handled by JKPTG as opposed to other organizations like the High Court and ARB (Ab Samad and Ramli, 2023). For this study, the discussion will be centered on the effect of the amendment of the Small Estates (Distribution) Act 1955 [Act 98]. Majority of studies in this domain focus on the problems faced by the heirs in the application process but fewer studies really delved into the impact of the recent changes in the Act (Abdullah et al., 2021; Ab Rahman et al., 2017; Noordin et al., 2012). Thus, this study attempted to explore the ramifications faced by the heirs based on the recent developments regarding the amendment of the Small Estates (Distribution) Act 1955.

The contributions of the study can be divided into two main areas. First, it provides heirs with a thorough understanding of the Act amendment and a variety of mechanisms to help them manage inheritance. Second, any associated parties who deal with BPP, whether directly or indirectly, can benefit greatly from the insightful findings of the study.

The structure of this paper is organized as follows: The subsequent section presents a literature review pertaining to Islamic estate planning. This is followed by a discussion of the methodology employed in the research. Subsequently, the paper presents an explanation of the findings, culminating in a conclusion in the final section.

3.0 Literature Review

3.1 Background of the Small Estates (Distribution) Act 1955

The jurisdiction of the Small Estates (Distribution) Act 1955 [Act 98] falls under the purview of the Department of Director General of Land and Mines, Ministry of Energy and Natural Resources. To streamline the management of small estates, a specialized unit named the Small Estates Distribution Unit has been established by the Ministry of Energy and Natural Resources. In Section 3(2) of the Small Estates (Distribution) Act 1955 [Act 98], the term "small estate" refers to the estate of a deceased individual, encompassing both movable and immovable properties, either in part or in its entirety, with a total value not exceeding RM 2 million.

As per the official portal of the Malaysian Parliament, the Small Estates (Distribution) (Amendment) Bill 2021 was introduced for the first reading in the Dewan Rakyat by the Minister of Energy and Natural Resources, Datuk Seri Takiyuddin Hassan, on October 11, 2021. Subsequently, the second reading received approval on October 26, 2021. The primary objective of amending Act 98 is to address the growing backlog of estate administration cases annually. This problem worsened, especially during the COVID-19 Movement Control Order (MCO) period in 2020–2021, which caused backlogs in cases in the Small Estates Distribution Units.

The 2022 amendment to Act 98 is one of the major amendments made by the Department of Director General of Land and Mines compared to the previous amendments in 1972, 1988, and 2009. The 2022 amendment covers various aspects of the small estate distribution management process, involving multiple levels of administration. It is expected to directly benefit the general public and organizations comprehensively (Ab Samad & Ramli, 2023).

Since its establishment on March 1, 1974, the Estate Distribution Division has successfully resolved many cases in relation to estate administration. It typically gets almost 60,000 new petitions for the division of small estates every year, or more than 65 % of all estate division applications in Malaysia as compared to that of other agencies. This fact is in line with the objective of the organization, which is to help people especially those from lower and middle classes. Even though the costs are reasonable and cheaper in comparison to that of other administrative agencies, the Estate Distribution Division provides a very good service (Nasrul et al., 2023).

2.2 Studies on inheritance process

Navigating the Implications for Heirs: An Analysis of the Amendment to the Malaysian Small Estate Act (Distribution) 1955

Three main topics may be found in most of the literature on inheritance process in Malaysia, which mainly focused on unclaimed assets issues. The first theme focuses on the shared causes of the increase in unclaimed assets. The distribution and inheritance problem is taking a long time and costing money because there are not clear and accessible criteria for the flow of the processes. Among the main causes of this slow process are Malaysian Muslims' ignorance, misinformation, and lack of comprehension. Lack of accessible and clear standards for process flow has been found to be a major cause in the distribution and inheritance problem's long turnaround time and high costs (Ab Rahman et al., 2017; Shafie et al., 2016; Zulkafli et al., 2016). Even individuals who were aware of the process and procedures contended that the asset distribution process is overly cumbersome, costly, and lengthy.

The second thematic focus of the articles addresses the challenges identified in the preceding discussions by proposing solutions, either in terms of refining existing processes or introducing new or modified Islamic estate planning instruments. Studies by Mursidi et al. (2022), Kamis and Wahab (2021), Abd Aziz et al. (2017), and Kamarudin et al. (2016) contribute valuable insights to rectify the issues faced in the realm of inheritance distribution. While these articles predominantly adopt the perspective of the heirs grappling with the challenges, it is noteworthy that only a limited number of studies delve into the viewpoints of the entities responsible for administering these intricate processes. Consequently, there remains a gap in the literature regarding a comprehensive understanding of the perspectives of the bodies, especially BPP in overseeing and managing the complexities associated with Islamic inheritance distribution. Further research focusing on these administrative perspectives would contribute significantly to the development of more effective and streamlined processes in this domain.

For the final theme, past studies have focused on legal and regulatory issues surrounding inheritance distribution. Notably, studies conducted by Mohd Noor et al. (2018) and Shafie et al. (2016) have highlighted the presence of diverse legal jurisdictions, indirectly causing confusion among the public when addressing inheritance matters. The consequences of these legal intricacies extend to substantial expenses and prolonged timelines for individuals seeking their claims to the estates of deceased persons, as noted by Abdullah et al. (2020) and Abdul Rahman and Hassan (2020). Moreover, there is a scarcity of studies that delve into the implications of the recent amendments to the relevant Act concerning small estates (Abdullah & Mat Ali, 2023; Ab Samad & Ramli, 2023).

For instance, Abdullah and Mat Ali (2023) discussed the implications of the amendments to the Small Estates (Distribution) Act 1955 [Act 98] on the administration of estates in Malaysia, particularly for the Muslim community. The focus of the amendments is to expand the jurisdiction of the Land Administrator to facilitate estate administration, improve and optimize the existing estate administration system, provide options for citizens when submitting petitions, and utilize electronic systems for petition submissions. They highlighted concerns about delays in estate administration and the increasing amount of unclaimed assets, emphasizing the government's efforts to address these issues in collaboration with the Public Services Department (JPA). Additionally, it mentioned the challenges and potential benefits of the implementation of the amendments, as well as the role of various stakeholders, such as the Islamic Religious Councils, the Department of Islamic Development Malaysia (JAKIM), the Land and Mines Office (JKPTG), and the High Court in resolving estate administration issues.

On the other hand, Ab Samad and Ramli (2023) discussed empowering the management of small estate distributions following amendments to Malaysia's Small Estates (Distribution) Act 1955 [Act 98]. This study discusses the readiness and challenges of management from the amendment. None of these two studies specifically focusing on the heirs.

Therefore, there is a compelling need for further research in this area to comprehensively understand the implications of the recent legislative changes. The identified gap in the literature serves as a compelling motivation for researchers to undertake an in-depth examination of the mechanisms available to the heirs, particularly considering the recent amendments to Act 98. The existing dearth of studies exploring the specific procedures and options accessible to heirs within the context of the revised legislation creates an imperative need for scholarly investigation. This endeavour is crucial for providing a comprehensive understanding of the changes brought about by the recent amendments and their impacts on the rights, responsibilities, and decision-making abilities of the heirs.

4.0 Methodology

This investigation adopted a qualitative research approach utilizing literature review and the Act, and thematic analysis. To achieve this goal, the principal method for data collection was from the Small Estates (Distribution) Act 1955 (Amendment 2021) and previous articles related to the amendment of this Act.

5.0 Result

The analysis was structured around addressing the research questions on exploring the ramifications faced by the heirs regarding the most recent updates and changes introduced in the Small Estates (Distribution) Act 1955 (Amendment 2021).

5.1 Job title

One of the most important changes is during administrative modification, the alteration of job titles has been instituted, and the transitioning from "Land Administrator" to "Estate Distribution Officer". The previous usage of the title "Land Administrator" was necessitated by legal requirements mandating the designation of estate officers for the facilitation of proceedings. Under this framework, every officer was assigned the title of a land administrator. However, the proceedings conducted by these officers were subsequently deemed invalid due to estate officers not being the land administrators. Consequently, a re-designation was imperative to legitimize the proceedings they conducted. The crux of the change lies in the substitution of the title "Land Administrator" with "Estate Distribution Officer." This revision eliminates the need for land administrators' designation in estate distribution, simplifying and clarifying the roles and responsibilities of the job title. Hence, the estate administration process will be more organized, reducing bureaucracy, and avoiding delays in estate administration.

"A general amendment was made for the Small Estates (Distribution) Act 1955 by substituting for the words "Land Administrator", except in the definition of "Land Administrator" in section 2, sections 23, 24, 26b and 26c of the Principal Act".

5.2 Scope and jurisdiction

These amendments introduce three significant changes. Firstly, the scope of small estate management is no longer limited to immovable property alone. Previously, any claimants dealing with the Land and Mines Department (JKPTG) had to be associated with immovable assets. However, these new amendments eliminate such a requirement, and the delineation of a small inheritance is not confined exclusively to immovable property. If a deceased individual lacks land, they are deemed ineligible as an inheritable estate and are precluded from applying at the inheritance office. With the new amendment, the scope is broadened, irrespective of whether the heirs possess immovable property or not, they retain the eligibility to submit an application to the inheritance office.

Secondly, the jurisdiction for small estate management has been raised from RM 2 million to RM 5 million, and this applies even if the deceased solely possessed movable property. Consequently, with this increase, the threshold for making such applications has also risen. Under this new amendment: *"sub section 3(2)— (a) the words "wholly or partly of immovable" were replaced with "of any"; (b) "two million" with "five million".*

Lastly, in the past, applications for estate distribution were limited by state and district boundaries. For example, prior to the amendment, if the deceased owned a land in Negeri Sembilan, specifically in the Seremban district, the application had to be submitted exclusively to the Seremban district; submitting it to the Port Dickson district was not allowed. The application was confined to the respective district without the option to cross district borders. However, under the current practice, applications can be submitted based on state boundaries. Even if the land is located in Seremban, Negeri Sembilan, other offices in Negeri Sembilan are now available. Presently, applicants have the freedom to apply anywhere within the state. However, if the land spans through multiple districts within a single state, applications can be submitted to any inheritance office within that particular state.

"Section 4 of the Act is amended— (a) in subsection (2), by replacing the word "district" wherever it appears with the word "State"

Navigating the Implications for Heirs: An Analysis of the Amendment to the Malaysian Small Estate Act (Distribution) 1955

5.3 Summary Distribution: Property under RM 600 000, without trial

In accordance with Section 8(a), if the value of any assets owned by the deceased is below 600 thousand, a summary distribution can be pursued without the necessity of a trial. However, the individual must fulfill specific criteria and for summary distribution, with the condition that only movable assets valued below 600 thousand are involved. For instance, if the deceased had cash below 600 thousand ringgit, with 400 thousand ringgit in the bank, they can request an order to withdraw the funds and obtain an authorization letter. Upon meeting the specified conditions set by the inheritance office, an order for summary distribution will be issued without the requirement for a trial.

“8a. (1) Where a petition for distribution is lodged or any subsequent application is filed under this Act, the petitioner or applicant may apply to the Estate Distribution Officer for a summary distribution order if the petition or application falls under the following cases:

(a) in the case of the petition, it consists only of movable property and does not exceed six hundred thousand ringgit in total value”;

5.4 State Religious council can act as a petitioner (Administrator of the Deceased's Estate)

This provision enhances the role of the State Islamic Religious Council (Majlis Agama Islam Negeri). Previously excluded from acting as an applicant or petitioner, the State Islamic Religious Council, through Baitulmal, was limited to serve as the entitled heir. If the deceased left no other heirs, Baitulmal, as the rightful heir, could apply on behalf of the deceased. Under the recent amendment, if within six months of someone's death, no application is made by the heirs, Baitulmal is now mandated to seek permission in writing from the officer of the inheritance. Upon obtaining permission, it can then proceed to make an application in the capacity of an administrator, among other roles. This expanded authority allows Baitulmal, even without a claim to the deceased's estate, to act as a petitioner. Furthermore, Baitulmal is now empowered to serve as the estate administrator or act as a trustee for underage or mentally incapacitated heirs, elevating the roles of the State Islamic Religious Council under the new amendment.

“Section 8 of the Act is amended— (a) in subsection (1)— (i) by replacing the words “the penghulu or a Settlement Officer of the district or of the locality in which any land of which the deceased was the proprietor is situated, or the Corporation” with the words “the Corporation, or Majlis, or guardian, or next friend”;

“18. (1) Where a proprietor or owner of any property has died and no proceedings, to the knowledge of the Corporation or Majlis, have within six months of the date of death been taken to obtain a grant of probate or letters of administration or for distribution order under this Act of the estate of a deceased, the Corporation or Majlis may report the matter to the Estate Distribution Officer and the Estate Distribution Officer may thereupon request the Corporation or Majlis to lodge a petition for distribution of the estate subject to the Corporation or Majlis to obtain consent from a beneficiary to the estate of a deceased person, a creditor or a purchaser who has interest in the estate of a deceased person, as the case may be”.

5.5 “Next friend” can be petitioner (in case the heir in bad situation, i.e., bedridden).

The act also incorporates provisions regarding the eligibility of applicants, guardians, or representatives to act as the next friend. For example, if the sole heir is bedridden and unable to initiate the claim application, a neighbour can step in as the applicant. It is crucial to note that the entitlement is not conferred directly upon the neighbour; rather, it is directed to the rightful heirs.

“Section 10 (d) (3) The next friend appointed under this section shall assist the patient in any matter relating to proceedings for the distribution of the estate so far as not detrimental to the interest of the patient.”

5.6 “Pendente Lite”: Letter of administration, without trial.

These amendments to Act 98 have also brought forth novel procedural enhancements, the appointment of a temporary administrator (Pendente Lite). The proposed new Section 8c discusses the authority of the Estate Distribution Officer to issue a pendente lite administration order for the purpose of obtaining information from any party before any distribution order is issued. These new procedures expedite the adjudication process for small estates and assist the heirs of the deceased in accessing information concerning the deceased's property from various relevant agencies (Ab Samad & Ramli, 2023). Currently, it is extremely difficult for heirs to obtain bank statements from banks. The banks are unwilling to provide them; they demand a court order first.

With the new amendment, heirs only bring information on the account number, and BPP can issue a direct order to the administrator without the need for a trial. The administrator can then go to the bank to obtain the necessary information. The administrator has three months to complete this process; if they cannot get the information in that time, the letter of administration is null and void.

“8c. Pending any distribution order, letters of administration may be granted to a petitioner or any beneficiary as the Estate Distribution Officer may appoint, limited so that the administrator shall not be empowered to distribute the estate, and shall be subject to such control by, and direction of, the Estate Distribution Officer as the Estate Distribution Officer deems fit, and subject to that limitation the administrator so appointed shall have all the rights and powers of a general administrator.”

5.7 Majority share.

New subsections 15(4a) and (4b) were added to Act 98 to empower the Estate Distribution Officer to sell land or any portion of land subject to the two-thirds majority approval of the heirs. In doing so, the Estate Distribution Officer shall consider the interests of the heirs to ensure their safeguarding and protection. The concept of a majority share holds that if an individual wishes to request a sale in the division of the deceased's estate, and the minority stakeholders are unwilling to sell or collaborate, the majority share can obtain a court order for the sale, even without the consent of the other heirs.

*“Section 15 (4a) Where any beneficiary fails to agree to the sale of the land or any part of it, the Estate Distribution Officer may order the land or any part of it to be sold in such manner as may be prescribed based on the consent of the beneficiaries holding two-third majority shares on the land or any part of it.
(4b) In the exercise of the power under subsection (4a), the Estate Distribution Officer shall take into account the interest of the beneficiaries to be secured and protected.”*

5.8 Valuations even from private assessors

In the past, valuations were exclusively carried out by the Valuation and Property Services Department (JPPH). Each application underwent an assessment to ascertain jurisdiction and was then sent to the Valuation and Property Services Department for a valuation. However, the process has now been revised. To expedite proceedings, heirs have the option to submit applications and provide valuations from private assessors if they wish to accelerate the process.

5.9 New online application “MyLAND”

The goal of the MyLAND system is to enhance efficiency, reduce paperwork, and facilitate a smoother process when dealing with matters related to the estates of deceased individuals. The system facilitates direct integration with the High Court and the Valuation and Property Services Department (JPPH). The integration allows for a seamless submission of information related to the deceased individual's estate to the High Court, and in return, the court provides the necessary forms (e.g., "Form C"). It eliminates the need for manual and hardcopy submission of documents to the Valuation Office, as relevant information is automatically transmitted. The system also streamlines inheritance processes by simplifying the determination of the relevant sections or divisions of the estate without requiring additional applications from heirs. It suggests that heirs can be identified and can allocate their portions more efficiently through the integrated process. For future integration, the system plans to integrate with other agencies, such as the National Registration Department (JPN), Road Transport Department (JPJ), and any other agencies related to inheritance matters.

Furthermore, the implementation of the ePayment system will be introduced. This advancement allows for cashless transactions, eliminating the necessity to carry physical currency. Following the proceedings, when individuals need to make payments for inheritance orders, they can conveniently complete the transaction online. In contrast to the past, where payments for inheritance orders had to be made in cash, the imminent launch of the MyLAND system signifies a transition to a fully online payment system, rendering physical payments unnecessary.

6.0 Conclusion

The amendment brings various benefits to the public by introducing new definitions and provisions that broaden the jurisdiction for resolving small estates. It also provides alternatives to facilitate the public administration of small estate distribution applications. The expanded jurisdiction offers more choices to

Navigating the Implications for Heirs: An Analysis of the Amendment to the Malaysian Small Estate Act (Distribution) 1955

individuals, allowing them to select the agency best suited to manage the estate based on their preferences. This amendment introduces options for the public to submit distribution petitions and includes new provisions that can expedite the resolution of small estates. In essence, this amendment aims to provide greater convenience, especially for those without immovable property but with an overall inheritance value below the jurisdictional limit for small estates. This ensures that people have a fair opportunity to access government services at minimal cost (Abdullah & Mat Ali, 2023). Indirectly, the amendment addresses the monopoly issue in the administration of movable property, previously exclusive to the ARB, thereby assisting individuals with fewer resources in accessing government services (Ab Samad & Ramli, 2023).

The introduction of mechanisms, such as "Pendente Lite" and summary distribution enhances the governance structure of small estate application management through legal means, improve the efficiency of service delivery. Relaxing certain regulations and expanding the roles of petitioners to include State Religious councils and next friends can facilitate the process of claiming assets. Furthermore, the amendment allows for electronic petition submissions and refines existing minor provisions to streamline small estate management. The integration of the MyLand system is crucial, as the current ecosystem does not support the existing JKPTG when required documents are needed from other agencies. The seamless connection of MyLand among agencies is essential to ensure a swift and efficient processing of the inheritance process. Through the advanced system, all relevant parties involved in the inheritance process can communicate more quickly and efficiently. In summary, the amendments are essential for enhancing the estate administration process, reducing the time required for estate administration, and introducing automatic petitions. These changes have the potential to benefit heirs by minimizing delays and streamlining the overall process.

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