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Abstrak

Through the existence of the foundation has been well known in the Indonesian law affair for a long time, only in 2001 Indonesia possessed the regulation of legislation which regulates the foundation i-e. The regulation number 28 year 2004 which substituted the regulation number 16 year 2001. Before the establishment of the regulations, the procedure of founding a foundation and other things related to the foundation activities is done based on the peoples customs. Establishment of the regulation of foundation does not automatically bear the people who have wrong perception about a foundation. This paper is aimed at giving a simple understanding about the existence of foundation a law body in Indonesian law affairs.