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Legal Implications for Notaries who do not Report Owner Benefit Company Limited by Positive Law in Indonesia

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Abstract
This study aims to analyze Indonesian positive law regulating the reporting of Beneficial Owners in Limited Liability Companies, as executed by Notary Publics, and examine the legal implications for Notaries who fail to report Beneficial Owners in Limited Liability Companies based on positive law in Indonesia. The type of research utilized is normative research. The results indicate that the arrangement of Beneficial Owners in Limited Liability Companies, conducted by Notaries, is governed by Indonesian positive law established in Presidential Decree Number 13 of 2018 concerning the Implementation of the Principle of Recognizing Beneficial Owners of Corporations for the Prevention and Eradication of Money Laundering and Terrorism Financing Crimes. Additionally, Government Regulation Number 43 of 2015 on Reporting Parties in the Prevention and Eradication of Money Laundering Crimes also outlines the obligation for Notaries to report service users. When fulfilling their role as reporters, Notaries must adhere to the Principle of Recognizing Service Users regulated in Permenkumham Number 9 of 2017, which must be applied to their service users, including Limited Liability Companies. Consequently, the implications of failing to report Beneficial Owners in Limited Liability Companies by Notaries may result in repercussions ranging from blocking the Notary's account in AHU online to administrative sanctions under the Notary Law.

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Introduction

The development of the business world in Indonesia is currently experiencing rapid progress, this is due to the many supports given by the government in making regulations that provide convenience to business actors. This convenience is not only applied to Indonesian citizen business actors, but also to investors who want to invest Money they in Indonesia with to form business entity. Body business in Indonesia in a way general in for become 2 (two) namely body business which is a legal entity and business entity which is not a legal entity.

This business entity is also referred to as a Corporation in various literature [1]. According to Presidential Regulation Number 13 of 2018 concerning the Implementation of the Principle of Recognizing Beneficial Owners of Corporations in the Framework of Preventing and Eradicating the Crime of Money Laundering and the Crime of Financing Terrorism (hereinafter referred to as Presidential Decree 13 Year 2018), give definition about corporation as gathering person and/or riches Which organized, Good is a legal entity or not a legal entity.

[1] Salim HS, Technique Making A deed (Draft Theoretical, Authority Notary, Forms and Minutes Deed), PT. Raja Grafindo Persada, Jakarta, 2015, page 21

One of the common forms of corporation and many established in Indonesia in running a business, namely a Limited Liability Company.

Company Limited is a entity or body a legal entity established based on an agreement and is a capital association that carries out business activities with authorized capital that is entirely divided into shares and meets the requirements set out in Article 1 number 1 of Law Number 40 of 2007 concerning Limited Liability Companies and its implementing regulations [2]. Many business people choose Limited Liability Companies as a legal entity that covers the businesses they run because of the separation of responsibilities, where the founder's responsibility in his/her organs is limited to the number of shares owned in the Company. Limited the No existence mixing treasure personal in a Limited Liability Company.

In a Limited Liability Company, there are three organs that operate the Limited Liability Company: the General Meeting of Shareholders (GMS), the Board of Directors, and the Board of Commissioners. The articles of association of a Limited Liability Company must be established using a Notary Public deed. At the moment of creating the articles of association, the responsibilities of each organ are outlined in the company's budget. However, at this time, it is not only the third organ that must be reported to the Notary when drafting the articles of association of a Limited Liability Company; there is also the obligation to disclose the beneficial owners in the Limited Liability Company.

The term "Owner," also known as "Beneficial Ownership (BO)" or "Beneficial Owner," originates from the common law legal system. In this context, there are two forms of property ownership: legal and beneficial. Legal ownership refers to the ability to transfer, record, or register ownership under a specific party's name, while beneficial ownership describes the type of ownership held by a party who has the right to use and benefit from the property, even though they do not possess the actual ownership of it.

Legally, the beneficial owner is defined in Article 1 paragraph (2) of Presidential Decree 13 of 2018 as an individual who can appoint or remove directors, members of the Board of Commissioners, administrators, mentors, or supervisors of a corporation. This individual has the ability to control the corporation and is entitled to and/or receives benefits from the corporation, either directly or indirectly, and may be the actual owner of the corporation's funds or shares, or meet the criteria outlined in these regulations. bligation to determine And register Owner Benefits in Corporations have become an obligation since Presidential Decree Number 13 of 2018 was enacted, where one of these obligations applies to Limited Liability Companies. In establishing a Limited Liability Company, clear information is needed regarding the name of the company, the position of the company, the capital structure of the company, the intent and purpose, the composition of the board of directors and commissioners, and its shareholders, but with Presidential Decree Number 13 of 2018, the Beneficial Owner becomes obligation Which need For revealed moment establishment Limited Liability Company is done. The purpose of the formation of this regulation is the Indonesian government's effort to eradicate and minimize the risk of Money Laundering and Terrorism through corporations [3]. This is a form of Indonesia's commitment in its efforts to fulfill the recommendations of the Financial Task Force (FATF) and join as a member of the FATF.

In order to prevent and eradicate the crimes of money laundering and terrorism financing, the government has appointed Notaries as public officials to participate as part of the parties that prevent these crimes from occurring within a corporation, one of which is a Limited Liability Company. In carrying out his duties, a Notary is subject to and bound by the laws and regulations governing the position of Notary, namely Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary (hereinafter referred to as the Law on the Position of Notary).

In the Law on the Position of Notary, the authority of a Notary in carrying out his position has been determined, as determined in Article 15 paragraph (1), where this authority can be categorized into general authority, special authority, and authority determined later. Article 15 paragraph (3) of the Law Position Notary Public states that authority which is determined Then this is based on the rules law other which will come (ius constituendum).

The delegation of authority to Notary Publics To become reporters of beneficial owners in Limited Liability Companies is based on Government Regulation Number 43 of 2015 concerning Reporting Parties in the Prevention and Eradication of Criminal Money Laundering, which was enacted on June 2015, 2015. This regulation is part of the implementing regulations for Law No. [Insert law number] on Criminal Money Laundering. This matter Is addressed because the profession of Notary is considered one of the professions that are vulnerable to exploitation by perpetrators of money laundering crimes, who obscure and hide the proceeds of crime under the guise of professional confidentiality.

In general explicit authority in report owner benefits in limited liability company Which given to Notary Public This specified in Presidential Decree Number 13 of 2003 2018, where mentioned in Article 18 paragraph (3) of Presidential Decree Number 13 of 2018, the parties who are involved in providing information on beneficial owners of corporations include:

- Founder or administrator corporation;
- Notary Public, or;
- Another party authorized by the founder or management of the corporation to convey information on the beneficial owners of the corporation.

Determining a Notary as one of the mandatory reporting parties and reporting to owner benefit in Limited Liability Companies are closely related because the Notary makes the deed of the limited liability company's articles of association and registers it to obtain approval from the Ministry of Law of the Republic of Indonesia.

The purpose of granting this additional authority to Notaries is to play a role in preventing criminal act in corporations that are often considered to be an alternative for perpetrators of

[2] Burhan Jatmiko And Paramita Prananingtyas, Study Legal Provision Regarding the Beneficial Owner of the Company, Notarius Journal, Volume 16 Number 1, University Diponegoro, 2023, matter 237, accessed through : https://ejournal.undip.ac.id on January 15, 2025

[3] Novita Ariefiani Putri, et al., The Role of Notaries in the Implementation of the Principle of Recognizing Owners Benefit From Body Business Owned by Country Shaped Company Company, Indonesian Notary Journal Volume 3 Number 4, University of Indonesia, 2021 p. 370, accessed via https://scholarhub.ui.ac.id , on January 20, 2025

money laundering and terrorism financing in hiding the assets they own. However, the authority This Then cause debate Because existence ambiguity over the underlying legal umbrella. Government Regulation Number 43 of 2015 has indeed stated the position of Notary as the reporting party of the beneficial owner, but the Law on Money Laundering Crimes does not explicitly mention the profession of Notary as a reporter of Suspicious Financial Transactions (TKM) or as a reporter of the actual beneficial owner in a corporation. This is what then needs to be analyzed more deeply about the role of Notaries in reporting beneficial owners, especially in Limited Liability Companies and the legal implications if Notaries do not carry out this obligation.

Notaries can still refuse to carry out their obligations as beneficial owner reporters in Limited Liability Companies because they see that the Notary Law has a higher position than the regulations made to carry out beneficial owner reporting in Limited Liability Companies. In addition, in the Notary Law there is a principle of confidentiality of office that must be carried out by Notaries to maintain the confidentiality of deeds and information from their clients.

Based on the description above, the author examines several main issues in this study as follows; how are the regulations regarding the reporting of beneficial owners in Limited Liability Companies carried out by Notaries according to Indonesian Positive Law? and what are the legal implications for Notaries who do not report beneficial owners in Limited Liability Companies based on positive law in Indonesia?

Methode

Study This uses a normative type of legal research, namely legal research that is carried out with method examine documents or data secondary [4]. In this type of legal research, law is conceptualized as what is in the law (law in books) or law is conceptualized as a rule or norm which is a benchmark for human behavior that is considered appropriate [5]. According to Peter Mahmud Marzuki, normative legal research is a the process of finding a rule law, legal principles, and legal doctrines to answer the legal issues faced [6].

The approach method used in this research is *first*, the approach legislation, namely examining laws and regulations relating to legal issues and understanding the hierarchy and principles in laws and regulations. Second, the approach conceptual (Conceptual Approach), approach This move on from views and doctrines Which develop in knowledge law, this approach is very important, because by studying the views and doctrines it will clarify the definition. law, draft law and also principle law Which relevant to this research [7]. Understanding these views and doctrines is a basis for researcher in build a argumentation law in solving the issues faced [8].

The technique of collecting legal materials used in this research is done using the literature study technique. Literature study is a study written information about the law originating from various source and published in a way wide as well as needed in study law normative [9]. In study This information review is carried out on laws and regulations, law books, journals, legal documents, dictionaries and literature other Which related with issue study This. Material Law Which has obtained Good in a way material secondary law, legal materials primary and material law tertiary namely by descriptive-qualitative analysis, namely legal materials that have been collected through stages, identification, classification and do systematization for give assessment of the legal issues in this study and then drawing conclusions. Drawing conclusion to This research uses a deductive method of drawing conclusions. Drawing conclusions from a general problem to a concrete or more specific problem faced in study This, that is interesting conclusion on implications law for Notary Public Which No report owner benefit on Limited Liability Company based on positive law in Indonesia.

Discussion

1. Regulations on reporting beneficial owners in a company limited which done by notary according to Indonesian positive law

Notary in relation to reporting beneficial owners is one of the parties specifically determined as the party appointed to report beneficial owners. In Indonesia, the position of Notary has been regulated since 1860 in Staatsblad 1860 Number 3 concerning the Regulation of Notary Positions in Indonesia (Reglement op het Notaris-ambt in Indonesie), which in Article 1 states that:

A notary is a public official who is solely authorized to make authentic deeds regarding all acts, agreements and determinations that are required by a general regulation or that the interested party wishes to state in an authentic deed, guarantee the certainty of the date, keep the deed and provide a grosse, copy and extract, all as long as the making of the deed by a general regulation is not assigned or excluded to another official or person.

Along with the development of positive law in Indonesia, the position of Notary Public Then set up in a Constitution special with the first times rule position The notary is appointed in Law Number 30 of 2004 concerning the Position of Notary which was promulgated in the State Gazette of the Republic of Indonesia 2004 Number 117 and has been in effect since 6 October 2004, which has now been amended by Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary Notary Public Which enforced since date 15 January 2014 which was enacted in the State Gazette of 2014 Number 3.

According to the Notary Law, a Notary is a public official who has the authority to make authentic deeds and has other powers. as meant in UUJN or based on other laws. The main authority of a Notary, seen from the definition, is the authority to make authentic deeds. Article 15 paragraph (1) of the UUJN states that: A notary has the authority to make authentic Deeds regarding all acts, agreements and stipulations which are required by statutory regulations and/or which are desired by interested parties to be stated in authentic Deeds, guarantee the certainty of the date of making the Deed, store the Deed, provide grosses, copies and quotations of the Deed, all of this as long as the making of the Deed is not also assigned or excluded to another official or other person as determined by law.

4 Soerjono Soekanto And Sri Mamuji. Study Law Normative: A A Brief Review of Raja Grafindo Persada, Jakarta, 2013, p. 13
5 Amiruddin And H Zainal It's fun. Introduction Method Study Law. Published in 2006, p. 118.
6 Peter Mahmud Marzuki. Legal Research, Kencana Prenada Group, Jakarta, 2007, page 35
7 Amiruddin And H Zainal It's fun. Op.cit, matter. 166- 167
8 Ibid
9 Ibid, matter. 65

In addition to the above authorities, other authorities are granted to Notary Public as mentioned in Chapter 15 paragraph (2) UUJN is:

- validate signatures and determine the certainty of the date of private letters by registering them in a special book;
- record a letter under hand by registering it in a special book;
- make a copy of the original private letter in the form of a copy containing the description as written and described in the letter in question;
- verify the conformity of the photocopy with the original letter;
- provide legal advice regarding the preparation of deeds;
- make Act Which related with land; or
- make Act treatise auction.

In establishing a Limited Liability Company, one of the main requirements for its establishment is that the articles of association of the Limited Liability Company must be drawn up by deed before a Notary as stipulated in Article 7 paragraph (1) of the Limited Liability Company Law, except for Individual Companies which are formed based on provision Constitution Create Work Which its establishment only uses a statement letter. The requirement that the Deed of Establishment Company Limited made in a way written and shaped Notarial deed is not only a means of proof of the Limited Liability Company agreement but also a legal requirement for establishment.

During the process of establishing a Limited Liability Company, a Notary Already start operate his role with ensure owner benefits in the Limited Liability Company. During this process, official documents such as personal identification, proof of address, and other supporting documents are required to ensure that the beneficial owner is a real person by looking at the criteria that have been determined to determine a Beneficial Owner in a Limited Liability Company [10].

In identification process and verification owner benefit, Notaries are required to record official documents from Limited Liability Companies such as deed of establishment or deed of amendment to its articles of association. This recording must be done carefully and in detail to ensure that all information related to beneficial ownership is recorded. with true and can accessed by the authority if necessary, so that through this recording indirectly the Notary has helped prevent potential misuse and ensure transparency of ownership in the Limited Liability Company. In addition, the recording carried out by the Notary is not only useful for the internal needs of the Limited Liability Company but also as part of compliance with government regulations that require transparency. information Owner benefit as set up in Article 7 paragraph (2) Minister of Law and Human Rights Regulation Number 15 Year 2019 about Layout Method Implementation of the Application of the Principle of Recognizing Beneficial Owners of Corporations.

To corporation as user service Notary Public in matter This is a Limited Liability Company, the collection of information carried out by the Notary must include the following:

a) Identity Users Service Which load about :
   - Name Corporation;
   - number of the Corporation's ratification decree if it has legal status;
   - form Corporation;
   - field business;
   - number permission business from agency authorized; And
   - address Corporation And phone number ;

b) Source of funds;
c) Business relationship or purpose of the transaction to be carried out by the Service User with the Notary;
d) Information on the appointed party having the authority to act for and on behalf of the Corporation;
e) Beneficial Owner Information of the Corporation;
f) Taxpayer Identification Number; and
g) Other information for know profile Users Service more in, including information ordered in accordance with the provisions of laws and regulations

In the procedures for reporting beneficial owners in Limited Liability Companies Which done by Notary Public the process has determined specifically in Permenkumham 15 of 2019. The submission process is carried out electronically using the General Legal Administration (AHU) system of the Ministry of Law and Human Rights of the Republic of Indonesia. The notary submits this Beneficial Owner information at the time of establishment, registration, and/or ratification or at the time of the Company Limited operate business or its activities. Besides In relation to the articles of association of a Limited Liability Company, the submission of changes to beneficial owners or updates to beneficial owner information can also be carried out by a Notary.

1. Legal implications for notary public which no reporting beneficial owners in limited liability companies based on law positive in Indonesia

In the regulations regarding the procedures for submitting information on beneficial owners in Limited Liability Companies as stipulated in Minister of Law and Human Rights Regulation Number 15 Year 2019, besides done independently by a Limited Liability Company, the Notary is also given the authority to convey the following matters [11]:

- Reporting of beneficial owner information when establishing, registering and authorizing the Company.
- Reporting of beneficial owner information when conducting business activities.
- Convey changes to beneficial owner information
- Providing updates on beneficial owner information.

In conveying the above matters, the Notary is given the authority to do so as stated in the Minister of Law and Human Rights Regulation Number 15 of 2019 that the Notary is one of the Reporting Parties who is the beneficial owner of a Limited Liability Company other than the founder or manager and other parties who receive power of attorney from the founder or manager of the Limited Liability Company.

In the context of constitutional law, the enactment of regulations that have additional delegation of authority to

[10] Bimo Kusumo Putro Indarto and Suraji Suraji, Notary's Responsibility in Disclose Owner Benefit (Beneficial Owner) On Company Limited, Alliance Journal Law, Education and Social Humanities, Vol. 1, No. 4, Sebelas Maret University, 2024, p.203
[11] Burhan Jatmiko And Paramita Prananingtyas, Op.cit, matter. 248- 249

other officials must be accompanied by implementing regulations so that they become guidelines for implementing the regulation. In theory, the definition of authority according to HD Stoud as quoted by Ridwan HR is that authority is overall rules Which please with the acquisition and use of government authority by public law subjects in public legal relations [12]. As a public law concept, authority (bevoegdheid) is described as the power law (law), Where draft the on relate also in formation decision government (besluit) which must be based on authority so that government decisions by authorized organs must be based on authority that has been clearly regulated, where this authority has been established in previously existing legal regulations [13].

The authority given to a Notary is the authority delegation, that is handover authority Which owned by a government organ to another organ, which means that what was originally the authority of the first person, then becomes the authority of the second person [14]. It is said to be delegated authority because the authority received by the Notary as the reporting party of the Beneficial Owner is based on the granting of delegation from a government organ, namely the Financial Transaction Reports and Analysis Center (PPATK). Institution PPATK is institution central (focal point) which coordinates the implementation of efforts to prevent and eradicate money laundering crimes in Indonesia [15].

Establishment of institutions PPATK This is effort from government for prevent and eradicate criminal act money laundering using the approach of pursuing the proceeds of crime by involving various parties, each of which has a significant role and function, including the Reporting Party, Supervisory and Regulatory Institutions, Law Enforcement Institutions, and other related parties [16].

In Regulation Head Center Reporting and Analysis Financial Transactions Number 3 of 2021 concerning Procedures for Submitting Reports of Suspicious Financial Transactions Through the GOAML Application for Professions, Notaries are one of the professions that are required to submit report existence transaction finance suspicious, Both Notaries as individuals or as bodies [17]. Notaries in carrying out their duties, in addition to having to have high professional skills by paying attention to legal norms, must also be based on moral integrity, overall dignity And ethics profession so that trust towards the position Notary Public still awake because if matter the ignored by a Notary Public so will dangerous for public general [18].

For this reason, in carrying out his position, a Notary is obliged to carry it out in accordance with the limits of his authority as determined in the law on the position of notary. Profession Notary Public become Wrong One profession Which considered vulnerable in dealing with perpetrators of money laundering and perpetrators of terrorism so that Notaries are obliged to apply the Principles Recognize Users Service (PMPJ) in operate his profession. Based on Regulation Minister Law and Right Basic Human Rights Number 9 of 2017 concerning the Implementation of the Principle of Recognizing Service Users for Notaries, a Notary is required to implement this principle at least including identification, verification and monitoring of service user transactions.

Related to beneficial ownership, in the permenkumham number 9 year 2017 the arrange role notary, namely [19]:

- Understand the profile, intent and purpose of the business relationship of the user service Which do connection business with Notaries, as well as understanding transactions carried out by service users and beneficial owners through identification and verification.
- Obtaining beneficial owner information if the client is a corporation, through collection information on person individuals who control and/or receive benefits from the Corporation either directly or indirectly.
- Obtaining beneficial owner information from other forms of legal arrangements
- Conduct deeper identification if the beneficial owner has a high level of risk of committing money laundering or terrorism financing crimes.
- Manage documents for all service users and beneficiary owners.

The establishment of the Principle of Recognizing Service Users in the Notary profession is because Notaries have a major role in disclosing beneficial owners. Starting with the determination of Notaries as one of the parties required to report Suspicious Financial Transactions (TKM) to the Financial Transaction Reports and Analysis Center (PPATK) based on Regulation Government Number 43 2015 concerning the Reporting Party in the Prevention and Eradication of Money Laundering Crimes, which has now been updated with Government Regulation Number 61 of 2021 concerning Amendments to Government Regulation Number 43 of 2015 concerning the Reporting Party in Prevention And Eradication Action Criminal Washing Money.

Reporting made by notary to PPATK is suspicious financial transactions which include:

- Financial Transactions that deviate from the profile, characteristics or transaction pattern habits of the Service User concerned;
- Financial Transactions by Service Users which are

[12] Ridwan HR, Law Administration Country, King Grafindo The State, Jakarta, 2008, matter. 110

[13] Nurlita Wijayanti, Role Notary In Implementation Principle Owner Benefits Of Corporation In Frame Prevent Action Criminal Washing Money And Financing of Terrorism, Thesis Master Notary University Islam Sultan Great, Semarang, 2024, p. 22, accessed via: https://repository.unissula.ac.id on March 2, 2025

[14] H. Salim HS and Erlies Septiana Nurbani, Application of Legal Theory in Research Thesis And Dissertation, PT. Raja Grafindo Persada, Depok, 2022, pp. 193-194

[15] Chapter 1 number 1 Law and Human Rights Regulation Number 43 Year 2015 about Party Reporter in the Prevention and Eradication of Money Laundering Crimes.

[16] Greetings from the Head of PPATK, accessed via: https://www.ppatk.go.id , on March 2, 2025

[17] Previously stated in Article 2 paragraph (1) of the Regulation of the Head of the Financial Transaction Reports and Analysis Center Number 11 of 2016 Financial Transaction Reports and Analysis Center Number 11 of 2016 concerning Procedures for Submitting Reports of Suspicious Financial Transactions for the Profession

[18] Michael Nugroho Widjaja, Role Notary Public In Implementation Principle Get to Know the Owner benefit In Establishment Corporation, Journal Thesis Master Notary University of Indonesia, 2019, p. 2, accessed at https://lib.ui.ac.id/detail?id=20485652&lokasi=lokal on February 15, 2025

[19] Detania Work hard, Op.cit. matter. 18

reasonably suspected of being carried out with the aim of avoiding reporting of the relevant Transactions which must be carried out by the Reporting Party in accordance with the provisions of laws and regulations governing the prevention and eradication of money laundering crimes;
- Financial transactions carried out or cancelled using assets suspected of originating from criminal acts; or
- Financial transactions requested by the PPATK to be reported by the Reporting Party because they involve Assets suspected of originating from criminal acts [20].

Suspicious Financial Transactions that must be reported to the PPATK are transactions carried out by a profession, one of which is a Notary, for the benefit of or for and on behalf of a service user who is known to be suspected of using assets suspected of originating from criminal acts, namely those related to:
- purchase and sale property;
- management of money, securities and/or other financial services products;
- management of checking accounts, savings accounts, deposit accounts, and/or securities accounts;
- operation and management company; and/or
- establishment, purchase, And sale body law [21].

Notary Profession become prone to utilized by perpetrator money laundering crime to hide or disguise the origin of assets resulting from criminal acts by hiding behind the provisions of the confidentiality of professional relationships with service users regulated in accordance with the provisions of laws and regulations. More specifically, the application of recognizing service users in carrying out the position of Notary, the government has established regulations governing this, namely in Regulation Minister Law and Right Basic Human (Ministry of Law and Human Rights Regulation) Number 9 Years 2017 on Implementation Principle of Recognizing Service Users for Notaries. In the Regulation of the Minister of Law and Human Rights Number 9 of 2017, the procedures for implementing the principle of recognizing service users are further determined.

In implementing the principle of recognizing the service users, notaries have been determined in the minister of law and human rights regulation number 9 of 2017 that notaries are required to:
- Have policies and procedures to manage and mitigate money laundering and/or terrorism financing risks identified in accordance with the risk assessment; and
- Conduct risk assessments and group Service Users based on risk level occurrence of a crime washing money and criminal acts of financing terrorism.

Article 2 paragraph (4) of Permenkumham 9 of 2017 stipulates that risk assessment through identification, verification and monitoring of service user transactions is carried out when:
- do connection business with Users Service;
- there are Financial Transactions in Rupiah and/or foreign currency with a value of at least or equivalent to IDR 100,000,000.00 (one hundred million Rupiah);
- there are Suspicious Financial Transactions related to Money Laundering and terrorism financing crimes; or
- The notary doubts the truth of the information reported by the Service User.

To implementation principle user service This applied also and has more determined Details and in a way special to corporate service users. One of the corporations in question is a Limited Liability Company, in its formation it is often also carried out with criminal intent or as a means to commit crimes.
To avoid this by Presidential Decree Number 13 of 2018 also requires Notaries to be one of the parties that reports beneficial owners in Limited Liability Companies as follows: stated in Chapter 18 paragraph (3). On basically
Presidential decree 13 of 2018 imposes obligations on notaries as the reporting party of the beneficial owners of corporations to:
- Obtaining information about the beneficial owners of the Corporation's premises its scope in matter This located on process beginning making deeds relating to the establishment of a corporation or when certain changes occur which require a notarial deed in their implementation.
- Providing owner information benefit a corporation.
- Carrying out document administration related to beneficial owners a Corporations in term time most short 5 (five) years from the date of establishment or ratification of the Corporation.

Limited Liability Company is one of the most common forms of corporation founded by perpetrator business for become umbrella law for the business they run. In a Limited Liability Company which is formed with objective For do crime or means crime It will be difficult to detect the beneficial owner of the Limited Liability Company, so to detect this, the notary becomes the first guard that the government hopes can carry out this detection because the notary is the one who directly deals with the the parties who will to establish Company Limited. Notary Profession considered as gatekeepers in activity corporation because it is considered profession This intersect in activities corporation such as when it was founded or when an action is to be taken within the corporation, one of which is in this Limited Liability Company [22].
In Article 13 paragraph (3) of Presidential Decree 13 of 2018 it is stated that a Notary is a Party who can convey information. about the owner benefit. Delivery information Regarding beneficial owners, this is mandatory, meaning that if a corporation is going to carry out the obligation to submit information regarding beneficial owners, and this submission is made through a notary, then the notary is also obliged to

[20] Article 1 number 8 of Government Regulation Number 43 of 2015 concerning Reporting Parties in the Prevention and Eradication of Money Laundering Crimes
[21] Article 8 paragraph 1 of Government Regulation Number 43 of 2015 concerning the Reporting Party In Prevention And Eradication Action Criminal Washing Money, Which now has update with Regulation Government Number 61 Year 2021 about Changes to Regulation Government Number 43 year 2015 about Party Reporter In Prevention and Eradication of Money Laundering Crimes
[22] New Life Arieffiani Daughter, et al, Role Notary Public In Implementation Principle Get to Know the Owner Benefit From Body Business Owned by Country Shaped Company Company, Indonesian Notary Journal Vol. 3 No 4, University of Indonesia, 2021, page 385

submit it [23].

Permenkumham Number 15 of 2019 has regulated the implementation of the submission of beneficial owner information from Corporations in this case, namely Limited Liability Companies. The information submitted at least includes:

- Name Complete;
- number identity population, or passport;
- place and date of birth;
- citizenship; letter permission driving,
- address place stay Which listed in card identity;
- address in the country of origin in the case of foreign nationals;
- Taxpayer Identification Number or similar tax identification number; and
- the relationship between the Corporation and the Beneficial Owner.

The information obtained by the Notary is then stated in the form of a statement of beneficial ownership through the Corporate Administration Service system. The Notary's knowledge supported by the existence of a statement of beneficial ownership can have implications that the Notary knows whether or not there is a beneficial owner in the Limited Liability Company.

There is a disclosure of beneficial owners carried out by a notary in a way give directly implications law to Notaries in carrying out their obligations. This legal implication is the result of the implementation of a legal regulation, namely the implementation of Presidential Regulation Number 13 of 2018 on Notaries, especially the implication has an impact when Notaries do not report to beneficial owners in Limited Liability Companies.

Based on the theory of the hierarchy of legislation, the Notary Law has a higher position than presidential regulations and government regulations that regulate about position Notary Public. Notary Public in operate his position related close with principle confidentiality position. Chapter Article 16 paragraph (1) letter f of the Notary Law states that a Notary is obliged to keep confidential everything regarding the Deed he has made. However, an implementing regulation may provide further regulation of other provisions in the Law that regulate this even though it does not explicitly mention it [24].

If a problem in a law requires further regulation, whereas the provisions do not expressly state that it must be regulated by implementing regulations, then the implementing regulations can regulate it further as long as it is a further implementation of the law [25].

In the reporting of Beneficial Owners in Limited Liability Companies by Notaries, the reporting is stated to be able to be done by Notaries other than by the Limited Liability Company itself. Notaries by Presidential Decree Number 13 of 2018 are given additional authority to submit owner benefit so that No can it is said that the reporting of beneficial owners violates the provisions of Article 16 paragraph (1) letter f the about guard confidentiality deed Which made And information obtained to make the deed, but in the Money Laundering Crime Act.

In the article 41 paragraph (1) letter a Constitution Number 8 2010 on Prevention and Eradication of Money Laundering Crimes Money has stated that PPATK given the authority to request and obtain data and information from government agencies and/or private institutions that have the authority to manage data and information, including from government agencies and/or institution private Which accept report from profession certain. In his explanation, one of the private institutions referred to is a Notary. In other words, it is stated here that a Notary is required to provide information requested by PPATK if needed.

In addition, the Minister of Law and Human Rights Regulation Number 2 of 2025 has stated that a Notary is also one of the parties that verifies the Beneficial Owners in a Limited Liability Company, in addition to the Minister or related agencies because the Notary is a party that is heavily involved in the establishment to the closing of a Limited Liability Company.

The obligations given to a Notary of course have legal impacts or implications for the Notary. No operate obligation the. Although Reporting The Beneficial Owner in a Limited Liability Company places more emphasis on the Limited Liability Company to carry out these obligations, however, because the Notary is the front guard who is involved in many matters with Company Limited specifically in the creation of the deed of articles of association of a Limited Liability Company, then the impact or implications also occur for the Notary.

The legal implications of implementing a statutory regulation arise when the regulation is not implemented so that sanctions are imposed on the party that violates it. No carry out regulation the. There is three type sanctions regulated by law in Indonesia are criminal sanctions, civil sanctions, and administrative sanctions. In carrying out its obligations as the reporting party of the beneficial owner of a Limited Liability Company as stipulated in Presidential Regulation Number 13 of 2018, there are sanctions if the Notary does not carry out its obligations.

The notary as the reporting party of the beneficial owner is not mentioned significantly sanctions which are given to Notary Public Which No reporting beneficial owners in Limited Liability Companies. When viewed in Permenkumham Number 9 of 2017 which is still related to beneficial owners benefit in Company Limited mentioned sanctions for Notary Public Which No operate his obligation that is Wrong the only one not reporting beneficial owners in Limited Liability Companies. In Minister of Law and Human Rights Regulation Number 9 year 2017 that administrative sanctions can be imposed on Notaries who do not carry out their obligations regarding beneficial owners. More fully stated in Article 30 paragraph (1) which states:

Notary Public which does not meet the provisions as referred to in Article 2, Chapter 3, Chapter 4 paragraph (1), Chapter 8 paragraph (1), Chapter 8 paragraph (2), Chapter 9, Chapter 10 paragraph (1), Chapter 10 paragraph (2), Article 11, Chapter 12 paragraph (1), Chapter 13, Chapter 14 paragraph (2), Chapter 15 paragraph (1), Chapter 15 paragraph (2), Chapter 17 paragraph (1), Chapter 19 paragraph (1), Chapter 20 paragraph (3), Chapter 23 paragraph (1), Chapter 23 paragraph (3), Chapter 24

[23] Sharif Hussein, Implementation of Regulations President No 13 Year 2018 In Procurement Goods/Services Government (Decision Number 04/Kppu-L/2018), Volume 2, Article 39, Indonesian Notary, 2020, pp. 825-826, accessed via: https://scholarhub.ui.ac.id on March 18, 2025

[24] Detania, Op.cit. p.20

[25] Maria Farida Indrati Mr. Soeprapto, Knowledge Legislation : Type, Function, and Content Material, Kanisius, Yogyakarta. 2007, matter 116.

paragraph (1), Chapter 24 paragraph (2), Chapter 24 paragraph (3), Chapter 24 paragraph (4), Chapter 25 paragraph (3), Chapter 25 paragraph (4), Chapter 26 paragraph (1) And Chapter 26 paragraph (2) can charged sanctions administrative.

In addition, in Article 30 paragraph (2) of the Minister of Law and Human Rights Regulation Number 9 of 2013 2017 stated that provision about type and order the method of imposing sanctions as referred to in paragraph (1) is implemented in accordance with the provisions of laws and regulations regarding notaries.

In Government Regulation Number 43 of 2015 which regulates the reporting party in the eradication of money laundering crimes, the sanctions given to the reporting party who does not carry out their obligations are determined by the Supervisory and Regulatory Agency. According to Article 1 number 9 of Government Regulation Number 43 of 2015, the Supervisory and Regulatory Agency is institution Which own authority supervision, arrangement, and/or imposition of sanctions on the Reporting Party. The sanctions imposed on Notaries are imposed by the Regional Supervisory Board and the Central Supervisory Board in the form of administrative sanctions.

The administrative sanctions that can be imposed on notaries can be in the form of:

- Reprimand oral;
- Reprimand written;
- Termination temporary;
- Termination with respect, And;
- Termination with disrespectful

These regulations do not mention the criminal and civil sanctions that can be given to Notaries who do not report beneficial owners in Limited Liability Companies. If we pay attention to the provisions of sanctions in Article 5 of the TPPU Law relating to the receipt of funds from a transaction that is indicated as a money laundering crime, criminal sanctions do not apply. to Party Reporter Which carry out reporting. However, this does not rule out the possibility that criminal sanctions can be imposed on a notary, therefore, in carrying out the task of reporting beneficial owners, this needs to be clarified so that notaries can... No There is blurriness norm in operate obligation This.

Emphasized by Cahyo R. Muzhar as Director General of General Legal Administration, in the socialization of notaries with Notaries in the Bali Region, emphasizing that the Notary has role important in ensure transparency of company ownership through beneficial owner reporting. Notaries who have not reported beneficial owners will face the consequences of blocking access to online general legal administration services [26]. It is hoped that this notary socialization will provide a better understanding to notaries regarding the duties and functions, roles, criminal risks, and administrative obligations related to their profession in implementing the principle of recognizing service users, including beneficial owners in Corporations, especially Limited Liability Companies.

Basically, Notaries have a principle of caution that they adhere to. by Notary Public However in situation certain Notary Public Also must comply with applicable laws and regulations to implement this principle. The application of the principle of recognizing beneficial owners is in line with the Notary's obligation to apply the principle of recognizing beneficial owners. user service Which set up in Minister of Law and Human Rights Regulation Number 9 of 2017. In this case, the Notary is responsible for ensuring the truth deed authentic from aspect formal and substantial, including the truth of the identity, statements, and signatures of the parties. Therefore, a Notary may deviate from the principle of confidentiality towards service users if there is indeed an authority granted by statutory regulations.

With the existence of Government Regulation Number 43 of 2015 which requires Notaries to report financial transactions that are suspected of being fraudulent. as washing Money so must the law for Notary's attitude cooperative with method give testimony about what the Notary knows about suspicious financial transactions [27].

Conclusion

The following conclusions can be drawn from the research conducted by various scholars:

First, the regulation regarding the reporting of Beneficial Owners in Limited Liability Companies reflects the government's commitment to combatting criminal activities, as these companies are often used to hide or obscure the assets of individuals involved in illegal actions. In Indonesian law, Beneficial Ownership within Limited Liability Companies is regulated by Presidential Regulation Number 13 of 2018, which outlines the requirements for reporting Beneficial Owners. Under this regulation, one of the key responsibilities is assigned to Notaries. In their capacity as reporters, Notaries must also adhere to the Principle of Know Your Client, as outlined in Minister of Law and Human Rights Regulation Number 9 of 2017. This principle is crucial for Notaries when engaging with clients, particularly concerning Limited Liability Companies. Furthermore, the process for reporting Beneficial Owners is governed not only by Presidential Regulation Number 13 of 2018 but also by Minister of Law and Human Rights Regulation Number 15 of 2019. This latter regulation specifies that information regarding Beneficial Owners, including any changes or updates, must be submitted electronically by Notaries through the AHU Online platform.

Secondly, the enforcement of the obligation for Limited Liability Companies to report Beneficial Owners, as established by Presidential Decree Number 13 Year 2018, has significant legal consequences for these companies. Sanctions can range from blocking operations to the revocation of business licenses. Notaries, as parties that participate as reporters in the reporting of Beneficial Owners, also face implications if this reporting is not executed. According to regulations that identify Notaries as the reporting party for the beneficial owner, the failure to report can result in limited access to Notaries' accounts on AHU Online and may lead to administrative penalties as outlined in Permenkumham 9 of 2017. Additionally, Government Regulation Number 43 Year 2015 stipulates that sanctions for reporting parties who fail to fulfill their obligations are

[26] Ministry Law Office Region Bali, Socialization Notary " Competence Enhancement Notary Public in Give Service Public Which "Quality" 2024, accessed via https://bali.kemenkum.go.id on March 20, 2025

[27] Sylvia Vietresia Dear Sir, et al, Accountability Notary Public Report Beneficial Owner (Beneficial Ownership) A Company limited To Minister of Law and Human Rights Through the System Administration law General (AHU On line), Journal Intellect Human Scholar Volume 1 number 9, Master Notary Faculty Law University Sumatra North, 2004, p.4650

governed by the appropriate supervisory authority. For Notaries, this authority may include the Regional and Central Assembly Councils, and potential consequences can consist of written warnings, temporary dismissal, honorable dismissal, or dishonorable dismissal.

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