INTERNATIONAL JOURNAL OF JUDICIAL LAW

Analysis of Notarial Legal Liability for Minutes of the General Meeting of Shareholders and Deeds of Statement of General Meeting of Shareholders Resolutions Giving Rise to Corporate Disputes

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Article Info

ISSN (online): 2583-6536
Volume: 05
Issue: 05
Received: 20-06-2026
Accepted: 22-07-2026
Published: 24-08-2026
Page No: 01-07

Abstract
This article seeks to examine the juridical distinction between the Minutes of the General Meeting of Shareholders (GMS) and the Deed of Statement of Meeting Resolutions, as well as to analyze the limits of notarial legal liability in relation to both forms of deeds. This research employs a normative legal method, utilizing statutory, case, and conceptual approaches. The findings reveal that the Minutes of GMS qualify as a relaas deed, as they are drawn up on the basis of the notary's direct presence and observation, thereby possessing broader evidentiary force and giving rise to liability that extends beyond formal aspects to include the factual accuracy of the recorded events. In contrast, the Deed of Statement of Meeting Resolutions is classified as a partij deed, which merely embodies the statements of the appearing parties, resulting in limited evidentiary value and confining the notary's liability primarily to formal-administrative matters. In practice, the predominant use of such deeds frequently leads to legal disputes where they are founded upon inaccurate or misleading representations, as reflected in Decision Number 94/Pdt.G/2021/PN Srg. Accordingly, a proper understanding of the distinction between these deeds is essential in determining the proportional limits of notarial liability and in preventing the unwarranted criminalization of notaries.

DOI: https://doi.org/10.54660/IJJL.2026.5.5.01-07

Keywords: Legal Liability of Notaries, Minutes of the General Meeting of Shareholders, Deed of Statement of Meeting Resolutions, Corporate Disputes

Introduction

A Limited Liability Company (*Perseroan Terbatas* or PT) under the Indonesian legal system is recognized as a legal entity with a separate legal personality distinct from its founders and shareholders. As a legal consequence of such recognition, the company acts as an independent legal subject that may possess rights and obligations, enter into agreements, and be held responsible for its own actions [1]. However, legal entity status does not arise automatically but must be obtained through compliance with the formal procedures prescribed by applicable laws and regulations. The separation of assets between the PT and its founders is one of the essential characteristics of a legal entity and therefore requires the company to be managed carefully and professionally. Accordingly, the legality of the company's establishment and each corporate action largely depends on compliance with the applicable formal and substantive legal requirements.

Law Number 40 of 2007 concerning Limited Liability Companies (UUPT), as most recently amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law

[1] Rizky Yonanda, Zahara Zahara, and Shafira Hijriya, "Status Badan Hukum Perseroan Perorangan Ditinjau Dari Hukum Perusahaan Indonesia," Lareh Law Review 1, no. 1 (June 13, 2023): 1–16, https://doi.org/10.25077/llr.1.1.1-16.2023.

(hereinafter referred to as the Limited Liability Company Law), expressly requires that the establishment of a company, amendments to its articles of association, and various other legal actions be set forth in an authentic deed. This provision directly places the notary, as a public official, in an important position to ensure the validity of every corporate legal action. Through an authentic deed, the State provides legal certainty, full evidentiary value, and legal protection for the parties concerned. [2] In this context, a notary does not merely act as a recorder, but also plays an important role in ensuring that every matter stated in the deed truly reflects the intentions of the parties (partij deed) or accurately records events that actually occurred (relaas deed). In addition, the notary is responsible for ensuring that every legal action of the company set forth in the deed complies with the requirements and provisions stipulated in the company's Articles of Association and the applicable laws and regulations. [3]

Notaries play an important role in the functioning of the organs of a Limited Liability Company (PT), particularly in the conduct of the General Meeting of Shareholders (GMS). As the highest organ within the company's structure, the GMS has the authority to make strategic decisions, including the appointment and dismissal of members of the Board of Directors and the Board of Commissioners, approval of the annual report, mergers, dissolution of the company, and amendments to the Articles of Association. Considering the importance of these decisions, the law requires strong evidence regarding the conduct of the meeting and the resolutions adopted. For this reason, a notary is involved in recording the proceedings and resolutions of the GMS in the form of an authentic deed.

In notarial practice, the resolutions of a GMS are commonly documented in two forms of deeds, namely the Minutes of the General Meeting of Shareholders and the Deed of Statement of Meeting Resolutions (PKR). [4] Conceptually, these two deeds have different characteristics. The Minutes of the GMS are drawn up by a notary based on the notary's direct attendance at the meeting, allowing the notary to personally observe the proceedings, the deliberation process, and the adoption of resolutions. From a doctrinal perspective, this deed is classified as a relaas deed, namely a deed containing a record of events that are directly observed, witnessed, or experienced by the notary. In contrast, a PKR is drawn up based on statements made by the appearing parties, who inform the notary that a meeting has been held and that certain resolutions were previously adopted. In this case, the notary does not directly witness the proceedings of the meeting but merely records the statements provided by the parties. Therefore, a PKR is more appropriately classified as a partij deed.

These differences in characteristics essentially give rise to different legal consequences regarding the existence of the Minutes of the General Meeting of Shareholders and the PKR. In the Minutes of the GMS, the notary is responsible not only for the formal validity of the deed but also for the facts of the events personally witnessed by the notary. In contrast, in a PKR, the notary's responsibility is limited to the formal aspects of the deed and the accuracy of the identities and intentions of the appearing parties, without guaranteeing the material truth of the meeting that had previously taken place. This distinction is important because it determines the scope of the notary's legal liability when a dispute arises concerning the validity of the resolutions of the GMS.

Nevertheless, developments in practice indicate an increasing tendency to use the PKR rather than the Minutes of the General Meeting of Shareholders. Considerations of time efficiency, procedural convenience, and the flexibility to conduct meetings without the presence of a notary have made the PKR a more practical option for business actors. In many cases, the meeting is first conducted internally, and its resolutions are subsequently set forth in a PKR several days or even several weeks after the meeting has taken place. From a practical perspective, this approach is considered to reduce costs and accelerate the administrative process.

However, such convenience may also create the potential for legal problems or disputes in the future. In some cases, a PKR is drawn up based on privately prepared minutes that do not comply with the provisions of the company's Articles of Association, for example with regard to attendance quorum, procedures for convening the meeting, or requirements for adopting resolutions. [5] In such circumstances, the notary merely receives the statements of the appearing parties without having the opportunity to verify the material truth of how the meeting was actually conducted. When a dispute subsequently arises, the validity of the resolutions stated in the PKR may be challenged, and the notary is often drawn into the dispute as a party alleged to share legal responsibility.

Legally, the scope of a notary's liability has been regulated under Law Number 2 of 2014 concerning the Notarial Office (UUJN). Article 15 paragraph (1) of the UUJN authorizes a notary "to draw up authentic deeds concerning all acts, agreements, and determinations intended by the parties." Furthermore, Article 16 paragraph (1) letter a of the UUJN requires a notary "to act honestly, carefully, independently, and impartially." On the other hand, Article 65 of the UUJN provides that "a notary is responsible for every deed drawn up by the notary." These provisions are often interpreted broadly, creating the impression that a notary bears full responsibility for the entire contents of a deed, including material facts that are actually beyond the notary's knowledge. Such an interpretation may place notaries in a vulnerable position, particularly in the preparation of a PKR.

In addition to the UUJN, Article 1868 of the Indonesian Civil Code provides that "an authentic deed is a deed drawn up by or before an authorized public official." Meanwhile, Article 1870 of the Civil Code states that "an authentic deed has full evidentiary value." However, such evidentiary value is generally distinguished between formal truth and material truth. This distinction is essential in determining the extent to which a notary may be held legally liable when the contents

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[2] Veldi Kusumatrinanda, "Perbandingan Hukum Perseroan Di Indonesia Dan Di Malaysia," *Unes Journal of Swara Justisia* 7, no. 2 (July 7, 2023): 625–36, https://doi.org/10.31933/ujsj.v7i2.376.

[3] Deka Indra Putra Utama and Indratirini Indratirini, "Kewenangan Dan Peranan Notaris Dalam Pembuatan Akta Pendirian Perusahaan," *JURNAL PENDIDIKAN DAN ILMU SOSIAL (JUPENDIS)* 2, no. 2 (February 19, 2024): 318–29, https://doi.org/10.54066/jupendis.v2i2.1660.

[4] Aulia Ineke Fitri and Siti Mahmudah, "Peran Notaris Dalam Pembuatan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham (RUPS) Perseroan Terbatas Di Kota Semarang," *AL-MANHAJ: Jurnal Hukum Dan Pranata Sosial Islam* 5, no. 2 (August 23, 2023): 1399–1410, https://doi.org/10.37680/almanhaj.v5i2.3198.

[5] Helsi Yasin, "Perlindungan Hukum Bagi Notaris Dalam Pembuatan Akta Pernyataan Keputusan Rapat Berdasarkan Pemalsuan Keputusan Sirkuler Perseroan Terbatas," *Unes Journal of Swara Justisia* 9, no. 1 (April 1, 2025): 1–12, https://doi.org/10.31933/ngaec160.

of a deed are disputed.

This issue is not merely theoretical, but has also arisen in judicial practice. In several disputes concerning amendments to a company's Articles of Association, courts have found that a PKR was drawn up based on a meeting that did not meet the required quorum or was not attended by all shareholders entitled to participate. As a result, amendments to the Articles of Association that had already obtained approval from the relevant ministry were challenged and subsequently declared invalid. In such circumstances, the injured parties often file civil claims or even criminal reports on the grounds that false statements were included in a notarial deed. The notary may therefore face claims for damages as well as administrative sanctions, even though, in fact, the notary did not directly witness the conduct of the meeting.

One recurring pattern of disputes involves conflicts between majority and minority shareholders concerning share transfers or changes in the composition of the Board of Directors. This occurred, for example, in the case of PT KAP, which was decided through "Supreme Court Decision Number 94/Pdt.G/2021/PN Srg". [6] In that case, the GMS was held without notice being given to certain shareholders, and the resolutions of the meeting were subsequently set forth in a PKR by a notary. The shareholders who were not invited filed a lawsuit before the court and named the notary as a co-defendant on the grounds that the GMS resolutions were procedurally defective. In its decision, the court found that there were legal defects in the minutes of the GMS submitted by the appearing party to the notary. These defects involved the forgery of signatures of several shareholders who did not attend the GMS because they had not received notice of the meeting. Nevertheless, the court held that the notary had properly performed the notarial duties, as the notary was not responsible for examining the material truth of the privately prepared meeting minutes submitted by the appearing party. The notary's act of incorporating the privately prepared minutes into the PKR deed as submitted was considered to have complied with the principles and responsibilities governing the performance of notarial duties.

These facts demonstrate that the increasingly dominant use of PKR has not been accompanied by an adequate understanding of the limits of a notary's liability. Notaries are often placed in a position as if they guarantee the entire truth of the meeting resolutions, even though, legally, their authority is limited to formal aspects and the statements made by the parties. If these limits are not clearly defined, legal uncertainty may arise and cause losses both to notaries and to parties who rely on the validity of the deed. As a result, notaries are frequently named as defendants or co-defendants in disputes arising from a PKR drawn up on the basis of problematic Minutes of the General Meeting of Shareholders.

Previous studies have discussed notarial liability in relation to the issuance of Minutes of the General Meeting of Shareholders and PKR deeds. However, most of these studies have focused on GMS meetings conducted online or through circular resolutions. For example, an article entitled "Notarial Liability in Drawing Up a Deed of Statement of Circular Resolution in a Limited Liability Company" [7] concluded that a notary is only formally liable for the PKR deed that he or she draws up. Another article entitled "Notarial Negligence in Drawing Up a Deed Resulting in the Invalidity of a Deed of Statement of Meeting Resolutions (Study of Decision Number 74/Pdt/2021/PT Btn)" [8] emphasized the importance of the principle of due care in preparing a PKR deed. Finally, an article entitled "The Validity of Notarial Deeds Relating to Minutes of Online General Meetings of Shareholders of Limited Liability Companies" [9] argued that Minutes of a GMS drawn up as a notarial deed in an online meeting do not qualify as an authentic deed because they do not comply with the requirements of the Notarial Office Law. Therefore, there has not yet been a study that comprehensively examines the differences in a notary's legal liability in relation to the Minutes of the General Meeting of Shareholders and the PKR deed. Based on the discussion above, a more in-depth analysis of the legal differences between the Minutes of the General Meeting of Shareholders and the Deed of Statement of Meeting Resolutions is necessary.

Problem Formulation

1. What are the differences between the Minutes of the General Meeting of Shareholders and the Deed of Statement of General Meeting of Shareholders Resolutions?
2. What is the scope of a notary's legal liability for the Minutes of the General Meeting of Shareholders and the Deed of Statement of General Meeting of Shareholders Resolutions?

Purpose

This article aims to analyze the legal differences between the Minutes of the General Meeting of Shareholders and the Deed of Statement of Meeting Resolutions is necessary. Such an analysis is important to understand the implications of these differences for the scope of a notary's legal liability in relation to both types of deeds. It is also necessary to clarify the characteristics of relaas deeds and partij deeds so that they may serve as guidance for notaries in performing their duties while upholding the principles of due care and professionalism.

Method

This article is classified as normative legal research, which views law as a system of norms and rules that are analyzed systematically. The study uses primary legal materials in the form of laws and regulations, court decisions, as well as legal doctrines and theories to examine and address the legal issues from conceptual and doctrinal perspectives. [10] n conducting the research, several approaches are applied, namely the

[6] Sherly Angelina Chandra and Fully Handayani Ridwan, "Kriminalisasi Notaris Akibat Keterangan Yang Dipalsukan Oleh Penghadap Dalam Pembuatan Akta Pernyataan Keputusan Rapat," *Jurnal Ilmu Hukum, Humaniora Dan Politik* 5, no. 4 (April 13, 2025): 3521–32, https://doi.org/10.38035/jihhp.v5i4.4624.

[7] Anida Setya Permatasari, Dan Aisyah, and Ayu Musyafah, "Tanggung Jawab Notaris Dalam Pembuatan Akta Pernyataan Keputusan Sirkuler (Circular Resolution) Pada Perseroan Terbatas," *Notaire* 7, no. 1 (March 8, 2024): 71–86, https://doi.org/10.20473/ntr.v7i1.54858.

[8] Noviantika Melati Sukma *et al*., "Notary's Carelessness in Making a Deed Resulting in the Deed of Meeting Decision Statement Being Invalid: (Study of Decision Number 74/Pdt/2021/Pt Btn)," *Equality : Journal of Law and Justice* 2, no. 2 (June 1, 2025): 149–63, https://doi.org/10.69836/equality-jlj.v2i2.299.

[9] I Made Pradnyana Utama, "Keabsahan Akta Notaris Terkait Risalah Rapat Umum Pemegang Saham Perseroan Terbatas Yang Dilakukan Secara Online," *Jurnal Hukum Lex Generalis* 6, no. 4 (August 17, 2025): 1–26, https://doi.org/10.56370/JHLG.V6I4.1449.

[10] Jonaedi Efendi and Johnny Ibrahim, *Metode Penelitian Hukum: Normatif Dan Empiris* (Jakarta: Prenadamedia Group, 2016).

statutory approach, case approach, and conceptual approach. The legal materials used in this study consist of primary legal materials derived from laws and regulations, secondary legal materials obtained through literature studies such as books and legal journals, and tertiary legal materials including Indonesian language dictionaries and legal dictionaries. The legal materials were collected using the snowball technique, which involves tracing relevant sources from one reference to another. All collected legal materials were then analyzed using a descriptive-argumentative method in order to provide a systematic explanation supported by logical legal arguments.

Discussion

Differences Between the Minutes of the General Meeting of Shareholders and the Deed of Statement of General Meeting of Shareholders Resolutions

GMS is the highest organ within a Limited Liability Company (PT) and has the function of making important decisions concerning the direction, objectives, and various operational policies of the company, including amendments to the Articles of Association. The importance of decision-making through the GMS has resulted in detailed provisions governing its implementation being stipulated in the company's Articles of Association. A GMS must be conducted in accordance with the rules prescribed in the Articles of Association so that the resolutions adopted are valid and legally enforceable. [11] Article 21 paragraph (4) of the UUPT expressly provides that "amendments to the Articles of Association through the GMS must be recorded or stated in a notarial deed in the Indonesian language." In practice, there are two forms of deeds commonly used to record the resolutions of a GMS, namely the Deed of Minutes of the General Meeting of Shareholders and the Deed of Statement of Meeting Resolutions (PKR). Both are classified as authentic deeds, but they have fundamentally different characteristics. These differences may be examined from the aspects of the procedure for drawing up the deed, evidentiary value, legal status, and the legal consequences arising in relation to the liability of the notary who draws up the deed.

The Deed of Minutes of the General Meeting of Shareholders is drawn up by a notary based on the notary's direct attendance at the meeting. In this position, the notary acts as a public official who witnesses the entire course of the meeting, including the fulfillment of quorum requirements, the discussion process, and the adoption of resolutions. The notary's direct presence also enables the notary to exercise the authority to "provide legal counseling in connection with the drawing up of deeds," as stipulated in Article 15 paragraph (2) letter e of UUJN. In this context, legal counseling is provided by explaining to the meeting participants the requirements and procedures for conducting a valid GMS in accordance with the company's Articles of Association. In addition, the notary is able to apply the principle of due care more carefully in drawing up the Minutes of the GMS by ensuring that the requirements and procedures for conducting the meeting comply with the provisions of the Articles of Association. Accordingly, the contents of the deed reflect facts that were heard, observed, and directly witnessed by the notary. Since the deed is based on the notary's direct observation, it provides evidence of both formal truth and the facts of the events witnessed by the notary. In terms of material evidence, this type of deed has stronger evidentiary value because the notary directly witnesses the conduct of the GMS, thereby reducing the potential for disputes in the future. Under notarial doctrine, these characteristics place the Deed of Minutes of the GMS within the category of a relaas deed, namely a deed drawn up by a public official based on events personally witnessed and experienced by that official.

Meanwhile, the Deed of Statement of Meeting Resolutions (PKR) is drawn up without the notary being present at the meeting. The meeting has previously been conducted by the interested parties, and its results are then submitted to the notary in the form of privately prepared GMS minutes to be incorporated into an authentic deed. In this situation, the notary does not have direct knowledge of the conduct of the meeting and relies solely on the statements provided by the appearing parties. Based on these characteristics, the PKR is classified as a partij deed, namely a deed containing the statements of intention of the interested parties. In terms of its material content, the notary is only required to ensure that the matters stated in the PKR accurately reflect the intentions or statements conveyed by the appearing parties based on the GMS minutes submitted to the notary.

The fundamental difference between the Deed of Minutes of the General Meeting of Shareholders and the PKR deed can be seen from the legal classification of each deed. The Minutes of the GMS constitute a relaas deed, while the PKR constitutes a partij deed. Therefore, the distinction between the two cannot be fully understood without referring to the concept of notarial deeds, particularly the distinction between relaas deeds and partij deeds. This distinction is important because it is directly related to the source of truth recognized in the deed, its evidentiary value, and the limits of the notary's liability as a public official. An understanding of the concepts of relaas deeds and partij deeds therefore provides an essential basis for analyzing the legal position of these two types of deeds, as well as the differences and legal consequences arising from each of them.

A relaas deed is understood as a "deed drawn up by a notary" to record an event that the notary personally experiences or witnesses. In this context, the notary does not merely act as a recorder, but also as a person who directly observes the course of the event. Therefore, the substance of a relaas deed reflects factual circumstances obtained through direct observation, giving the deed strong evidentiary value. [12] In contrast, a partij deed is a deed containing the intentions or statements of the parties that are conveyed to the notary and subsequently formulated in the form of an authentic deed. In this position, the notary is not directly involved in the event underlying the deed, but merely records the statements provided by the appearing parties. [13]

When applied to the practice of GMS, the Deed of Minutes

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[11] Natasya Masthura *et al*., "Kedudukan Hukum Keputusan Rapat Umum Pemegang Saham (RUPS) Dalam Perseroan Terbatas Dengan Kepemilikan Saham Berimbang," *Meukuta Alam : Jurnal Ilmiah Mahasiswa* 7, no. 2 (December 23, 2025): 251–63, https://doi.org/10.33059/MAJIM.V7I2.13351.

[12] M Jordan Pradana, Fauzi Syam, and Syamsir Syamsir, "Pembuatan Akta Relaas Pada Rapat Umum Pemegang Saham Perusahaan Non Tbk Melalui Telekonferensi | Selodang Mayang: Jurnal Ilmiah Badan Perencanaan Pembangunan Daerah Kabupaten Indragiri Hilir," *Pembangunan Daerah Kabupaten Indragiri Hilir* 8, no. 2 (2022): 166–76, https://doi.org/doi.org/10.47521/selodangmayang.v8i2.250.

[13] Yonnawati Yonnawati, Dina Haryati Sukardi, and Ulan Jehaniza, "Akta Partij Berdasarkan Undang- Undang Nomor 2 Tahun 2014 Tentang Jabatan Notaris Dalam Rangka Perwujudan Kepastian Hukum," *Justicia Sains: Jurnal Ilmu Hukum* 8, no. 1 (July 4, 2023): 1–13, https://doi.org/10.24967/jcs.v8i1.2373.

of the GMS demonstrates the characteristics of a relaas deed. The notary's presence at the meeting allows the notary to directly observe various aspects that determine the validity of the GMS, such as compliance with quorum requirements, the attendance of shareholders, and the decision-making process. Accordingly, the contents of the deed reflect not only the resolutions adopted at the meeting but also the process leading to those resolutions. This provides a higher level of objectivity because the notary does not rely solely on unilateral statements made by the parties.

In contrast, the PKR is more appropriately classified as a partij deed. In practice, the notary does not participate in the conduct of the meeting and therefore has no direct knowledge of the proceedings. The information set forth in the deed is entirely based on the statements of the appearing parties, who declare that a meeting has been held and that certain resolutions have been adopted. Therefore, the nature of truth contained in a PKR is representative in nature, as it reflects what has been stated by the parties rather than facts directly witnessed by the notary.

The difference in the source of truth affects the scope of evidentiary value provided by each type of deed. In a relaas deed, the matters recorded by the notary are generally presumed to be true unless proven otherwise through a lawful legal process. This is consistent with the position of a notary as a public official entrusted with objectively recording legal events. Accordingly, the Deed of Minutes of the General Meeting of Shareholders has evidentiary value that covers not only the statements of the parties but also the facts that occurred during the meeting based on the notary's direct observation. In contrast, a PKR only proves that the parties made certain statements before the notary, without guaranteeing the material truth of those statements. [14] Consequently, a PKR is more open to challenge when there is evidence indicating that the procedures for conducting the GMS were not properly followed.

In principle, both the Minutes of the General Meeting of Shareholders and the PKR are authentic deeds that have full evidentiary value before the law. However, although both are recognized as authentic deeds, they have fundamentally different characteristics. The notary's direct presence at the GMS for the purpose of drawing up the Minutes of the GMS may reduce the possibility of corporate disputes arising in the future. This is because, during the process, the notary plays an active role in providing legal counseling and applying the principle of due care to ensure that the conduct of the GMS complies with the provisions of the company's Articles of Association and the applicable laws and regulations. In contrast, in drawing up a PKR, the notary has a more passive role and merely records the statements of the appearing parties based on privately prepared GMS minutes, without being required to materially verify whether the actual conduct of the GMS corresponds with the contents of those minutes. The limitation of the notary's responsibility to formal aspects in preparing a PKR may be exploited as a legal loophole by certain parties through the falsification of the substance of privately prepared GMS minutes. This may potentially give rise to corporate disputes in the future. Therefore, both the company's shareholders and the notary should exercise greater care in determining the appropriate form of deed to record the results of a GMS, so that the resulting deed has legal validity and does not become a source of future disputes.

Notarial Liability for the Minutes of the General Meeting of Shareholders and the Deed of Statement of General Meeting of Shareholders Resolutions.

The Deed of PKR has increasingly become the preferred form used by both company organs and notaries to set forth GMS resolutions in an authentic deed. Company organs tend to choose a PKR because the notary does not need to be physically present during the GMS. Instead, the parties only need to submit privately prepared minutes or records of the GMS to the notary. This method is considered more practical and efficient. For notaries, recording GMS resolutions in the form of a PKR is also considered relatively safer because the material truth of the substance stated in the deed remains the responsibility of the appearing parties. Nevertheless, notaries are still frequently named as defendants or co-defendants in disputes arising from PKR deeds that contain substantive problems. [15] Therefore, it is important to understand the differences in a notary's liability in relation to the Minutes of the General Meeting of Shareholders and the PKR.

The discussion of notarial liability in drawing up the Deed of Minutes of the GMS and the Deed of the PKR cannot be separated from the different legal characteristics of these two types of deeds. As previously explained, the Minutes of the GMS are classified as a relaas deed, while the PKR is classified as a partij deed. This distinction has direct consequences for the scope of a notary's liability in civil, criminal, and administrative matters. Therefore, the determination of notarial liability must be carried out carefully by considering the source of truth reflected in the deed as well as the limits of the notary's authority as a public official under the UUJN.

In principle, a notary's responsibility is derived from Article 16 of the UUJN, which essentially requires a notary to act honestly, carefully, independently, and impartially, and to ensure that every deed drawn up complies with the applicable legal provisions. However, it is important to understand that, in principle, a notary only guarantees the formal truth of a deed, except in certain cases such as a relaas deed, where the notary directly observes the legal event being recorded. [16] herefore, it would be inappropriate to understand notarial liability in a uniform manner without distinguishing the type of deed drawn up by the notary.

With regard to the preparation of the Deed of Minutes of the General Meeting of Shareholders, the scope of a notary's liability is broader. This is because the notary is physically present at the meeting and directly witnesses the entire process. In this position, the notary is responsible not only for the formal aspects of drawing up the deed, but also for the accuracy of recording the events that occur during the meeting. The notary is required to ensure that the GMS is conducted in accordance with the applicable legal requirements, including those relating to quorum, meeting

[14] Kholidah *et al*., *Notaris Dan PPAT Di Indonesia Aplikasi Teori Dan Praktik Dalam Pembuatan Akta* (Yogyakarta: Semesta Aksara, 2023).

[15] Palsu Rohidah, Putra Hutomo, and Yuliana Setiadi, "Tanggung Jawab Notaris Terhadap Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Yang Didasarkan Pada Risalah Rapat Palsu," *Politica: Jurnal Hukum Tata Negara Dan Politik Islam* 12, no. 2 (December 15, 2025): 509–20, https://doi.org/10.32505/politica.v12i2.13182.

[16] Chris Anggi *et al*., "Tanggung Jawab Notaris Secara Hukum Dalam Pembuatan Akta:," *Jurnal Kolaboratif Sains* 7, no. 6 (June 15, 2024): 2145–51, https://doi.org/10.56338/jks.v7i6.5494.

notice procedures, and the decision-making process. If there is any irregularity that should reasonably have been known by the notary but is not reflected in the deed, such circumstances may give rise to disputes in the future. From a civil law perspective, the notary may be sued on the basis of an unlawful act if the notary's negligence causes loss to another party. From an administrative perspective, the notary may also be subject to sanctions imposed by the supervisory authority. Moreover, under certain circumstances involving intentional misconduct, criminal liability may also arise.

In contrast, in drawing up a PKR, the scope of a notary's liability is generally more limited. Since the notary does not directly witness the conduct of the meeting, the notary has no basis for assessing the material truth of the events reported by the appearing parties. Therefore, the notary's responsibility is primarily directed toward ensuring compliance with formal requirements, such as verifying the identity of the appearing parties, their legal authority to act, and the conformity of the deed's form with applicable legal provisions. As long as the notary has performed these duties in good faith and has found no clear indication of any irregularity, the notary cannot be held liable for the substance of the statements made by the parties.

Although the limits of notarial liability are relatively clear at the conceptual level, in practice they are often interpreted beyond their proper scope. This is particularly evident in disputes involving a PKR, where the notary is frequently included as a party alleged to share responsibility. One concrete illustration can be found in "Supreme Court Decision Number 94/Pdt.G/2021/PN Srg." In that case, the deed drawn up by the notary was based on statements made by the parties that later proved inconsistent with the actual facts, which subsequently gave rise to a legal dispute. In such circumstances, the notary may also be associated with criminal liability on the grounds that false statements were contained in an authentic deed. However, considering the nature of a PKR as a partij deed, the notary is, in principle, not required to verify the material truth of the intentions or statements made by the appearing parties, as long as there is no clear indication of falsification. Therefore, imposing criminal liability on a notary without evidence of the notary's active involvement or malicious intent may lead to the unjust criminalization of the notarial profession.

From a civil law perspective, a notary's liability in such cases should only arise when there is negligence in performing the notary's formal duties. If the notary has verified the identities of the appearing parties, confirmed their legal authority to act, and drawn up the deed in accordance with the applicable legal requirements and procedures, there is no sufficient basis for holding the notary liable for losses resulting from false statements made by the appearing parties. In such circumstances, responsibility should rest with the parties who provided statements that did not correspond to the actual facts. From an administrative perspective, a notary may still be subject to sanctions if it is proven that the notary has violated professional duties, for example by failing to apply the principle of due care or by disregarding clear indications of irregularities. However, where the notary has acted in accordance with the applicable professional standards, the notary should likewise be free from administrative liability.

The case demonstrates a tendency to extend notarial liability beyond its proper limits. This situation is not only detrimental to notaries as individuals, but may also undermine legal certainty in notarial practice. Notaries may become excessively cautious or even reluctant to exercise their authority, which may ultimately affect the provision of legal services to the public. Therefore, it is important to emphasize that a notary's liability must be determined based on the type of deed drawn up and the scope of the notary's authority. In the Deed of Minutes of the General Meeting of Shareholders, the notary's responsibility covers both formal and factual aspects because the notary directly observes the legal event. In contrast, in a PKR, the notary's responsibility is limited to formal aspects and does not extend to the material truth of the statements made by the parties. This distinction must be clearly maintained to avoid misinterpretation that may lead to injustice.

The discussion above emphasizes that the determination of a notary's liability must be carried out proportionally by taking into account the characteristics of each type of deed. An approach that fails to distinguish between a relaas deed and a partij deed may lead to incorrect conclusions. Therefore, a comprehensive understanding of the limits of notarial liability is essential for both legal practitioners and law enforcement authorities in order to maintain a balance between the protection of notaries and legal certainty for the parties concerned.

Closing

Conclusion

Based on the overall discussion, it can be concluded that the difference between the Minutes of the GMS and the Deed of the PKR lies in their legal nature and the basis on which they are drawn up. The Minutes of the GMS constitute a relaas deed because they are prepared based on the notary's direct observation of the meeting and therefore reflect events that were actually witnessed by the notary. In contrast, a PKR is classified as a partij deed because it only contains statements made by the parties regarding the results of a meeting that had previously been conducted without the notary's presence. This distinction affects both the evidentiary value of the deeds and the scope of the notary's liability. In the Minutes of the GMS, the notary is responsible not only for the formal aspects of the deed, but also for the accuracy of the recorded events. Therefore, if an error or irregularity occurs, the notary's liability may extend to civil, administrative, and even criminal matters. Meanwhile, in a PKR, the notary's responsibility is generally limited to compliance with formal requirements, such as the identity and legal authority of the parties and the proper form of the deed. Accordingly, the material truth of the statements contained in the PKR does not become the notary's responsibility as long as there is no clear indication of any irregularity, while responsibility for false statements remains with the parties who provided them.

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How to Cite This Article
Setiawan IM, Priyanto IMD. Analysis of notarial legal liability for minutes of the General Meeting of Shareholders and deeds of statement of General Meeting of Shareholders resolutions giving rise to corporate disputes. Int J Judicial Law. 2026;5(5):01-07. doi:10.54660/IJJL.2026.5.5.01-07.