

## The Role Of Notaries In The Process Of Establishing A Limited Liability Company Legal Entity In Indonesia

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### Abstrak

The development of economic globalization requires legal certainty in the establishment of business entities, especially Limited Liability Companies (PT), which makes the role of notaries increasingly strategic in ensuring legality and transparency. The problem in this study is how the authority, responsibility, and role of notaries in the process of establishing a Limited Liability Company based on laws and regulations, as well as their implications for the principles of transparency and legal certainty. The purpose of this research is to analyze in depth the authority, responsibility, and role of notaries in the establishment of a PT, especially in relation to the identification of beneficial owners and the preparation of the Articles of Association. This type of research is a normative legal research that is descriptive-analytical, using secondary data obtained through *library research*, and analyzed qualitatively with a legislative and conceptual approach. The results of the study show that the authority of notaries has developed from an administrative function to a preventive function in ensuring legal transparency. The notary's responsibilities are not only limited to formal truthfulness, but also face expansion due to the obligation to identify beneficial owners, which raises potential conflicts with the principle of office secrecy. In addition, notaries have a strategic role in the preparation of the Articles of Association as legal drafters and advisors. Thus, notaries play an important role in supporting legal certainty and good corporate governance in Indonesia.

**Keywords:** Notary; Limited Liability Companies; Notary Authority; Notary Responsibility; Beneficial Owners.

### A. Introduction

Economic globalization has driven very rapid and significant changes in various sectors of life, including the legal sector. Since the entry of the global market, economic activities such as buying and selling, employment contracts, business establishment, renting, and exporting and importing have experienced increasingly complex dynamics. This condition

requires legal certainty that can guarantee stability and trust, especially for investors and business actors.<sup>1</sup>

Therefore, the state is required to strengthen the legal infrastructure through adaptive regulation and consistent law enforcement.<sup>2</sup> In this context, notaries have a strategic role as public officials who are authorized to make authentic deeds as stipulated in the Law on Notary Positions (UUJN).<sup>3</sup>

The role of notaries is increasingly important in the process of establishing legal entities, especially Limited Liability Companies (PT). The establishment of a PT must be carried out with a notary deed as the basis for its legality. In practice, notaries not only record the wishes of the parties, but also ensure legal certainty and validity of documents.<sup>4</sup> Along with the development of regulations, the concept of *beneficial owner emerged* which expands the responsibility of notaries.<sup>5</sup> This adds to the complexity of the notary's role, especially in identifying the party who actually controls the corporation.<sup>6</sup>

A number of previous studies have examined the role of notaries in the making of deeds and the establishment of limited liability companies.<sup>7</sup> Another study also discussed the application of the principle of identifying service users (KYC) in the prevention of money laundering.<sup>8</sup> However, most of the research still focuses on the normative aspects of notary authority. In addition, there has not been much research that has examined in depth the clash between the obligation of notary confidentiality and the obligation to report beneficial owners. There are also limitations in seeing the position of the notary as a passive party but burdened with complex legal responsibilities.

Based on these limitations, this study aims to analyze the role of notaries in the establishment of a Limited Liability Company, especially related to the identification of beneficial owners.<sup>9</sup> This research is expected to make a scientific contribution in

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<sup>1</sup> M Haris Hasyim and Rusdianto Sesung, 'The Role of Notaries in Legal Certainty of the Beneficial Ownership Principle Based on Permenkumham Number 13 of 2018 Aspects Designed to Increase Transparency, Overcome Illegal Practices, and', 2.2 (2024).

<sup>2</sup> Shania Khesly, 'The Role of Notaries in Preventing and Reporting Money Laundering Crimes in Suspicious Financial Transactions', 5.3 (2025), pp. 2629–38.

<sup>3</sup> Henjoko, Budiman Ginting, and T Keizerina Devi A, 'Juridical Analysis of the Statement Letter of the Parties Related to the Beneficial Owner in the Making of a Notary Deed', 2.1 (2023).

<sup>4</sup> Bimo Kusumo Putro Indarto and Suraji, 'Notary Liability in Disclosing Beneficial Owner at Company Establishment', no. 4 (2024).

<sup>5</sup> Fariz Rachman Widyanto, 'Protection of Notaries for the Obligation to Report Beneficial Ownership Based on Presidential Regulation 13 of 2018', 3 (2021).

<sup>6</sup> Arliaa Cahyani Sofia, Lusy K.F.R Gerungan, and Meylan Maramis, 'Legal Review of Notary Responsibilities in Beneficial Owner Registration of Companies Reviewed from Presidential Regulation Number 13 of 2018', 14.3 (2025).

<sup>7</sup> Indarto and Suraji, 'The Responsibility of Notaries in Revealing Beneficial Owners in the Establishment of a Company'.

<sup>8</sup> Khesly, 'The Role of Notaries in Preventing and Reporting Money Laundering Crimes in Suspicious Financial Transactions'.

<sup>9</sup> Hasyim and Sesung, 'The Role of Notaries in Legal Certainty of the Beneficial Ownership Principle Based on Permenkumham Number 13 of 2018 Aspects Designed to Increase Transparency, Overcome Illegal Practices, and'.

understanding the legal position of notaries in the midst of modern regulatory developments. In addition, this research also offers a new perspective in balancing legal certainty, transparency, and protection of the notary profession.

Thus, it is important to identify problems related to the role of notaries in the establishment of a Limited Liability Company. This aims to formulate a clear, directed, and relevant research direction to the development of law and business practices in Indonesia.

## B. Research Methods

This study uses a normative legal research method with a descriptive-analytical approach. This method was chosen because normative legal research focuses on the study of legal norms, rules, principles, and doctrines that apply in a positive legal system.<sup>10</sup> The normative legal research method is used to analyze legal problems through an approach to laws and regulations and developing legal concepts.<sup>11</sup> The descriptive-analytical approach aims to provide a systematic overview as well as analyze the legal problems being studied.<sup>12</sup>

The research approaches used include a statutory *approach* and a *conceptual approach*. The legislative approach is carried out by examining various legal regulations as the main source in normative legal research. Meanwhile, a conceptual approach is used to understand the legal concepts, theories, and doctrines that develop in the legal literature.

The types and sources of legal materials in normative research consist of primary, secondary, and tertiary legal materials. Primary legal materials include laws and regulations, while secondary legal materials are books, journals, and opinions of legal experts. The tertiary legal material is used as a complement to provide an understanding of legal terms or concepts. The technique of collecting legal materials is carried out through *library research*, which is by examining various written legal sources that are relevant to the research. Furthermore, the analysis of legal materials is carried out qualitatively to understand and interpret the applicable legal norms.

This analysis uses legal interpretation methods, such as grammatical, systematic, and teleological interpretations to comprehensively find the meaning of the law. Through this research method, it is hoped that a clear picture can be obtained of the role and legal position of notaries in the Indonesian legal system. Normative legal research serves as a means to develop and strengthen the study of law in answering complex legal problems. Thus, the methods used are able to support the achievement of research objectives systematically and scientifically.

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<sup>10</sup> Yati Nurhayati, Ifrani, and M. Yasir Said, 'Normative and Empirical Methodology in the Perspective of Legal Science', 2.1 (2021), pp. 1-20.

<sup>11</sup> Endi Suhadi, 'The Application of Normative Legal Research Methods in the Study of Corruption Crimes in Indonesia', 4 (2026).

<sup>12</sup> Jamaluddin, Rahman Syamsuddin, and Marilang, 'Research Approaches in the Study of Islamic Law and Law: Normative, Empirical, and Islamic Law Approaches', 2026, pp. 5311-16.

## C. Results and Discussion

### 1. Notary Authority in the Process of Establishing a Limited Liability Company (PT)

The results of the study show that the notary authority in the process of establishing a Limited Liability Company (PT) is not only administrative as a deed maker, but also has a legal-formal dimension that determines whether or not a legal entity is legal. This is in line with research that states that notaries have the authority to make authentic deeds that have perfect legal force and are the basis for legal certainty.<sup>13</sup>

The findings of this study show that the authority of notaries has developed along with the complexity of regulations, especially with the obligation to identify *beneficial owners*. Notaries no longer only play the role of registrars, but also have the authority to recognize and identify service users and beneficial owners of corporations.<sup>14</sup>

In contrast to the previous study that placed notaries passively, this study found that there was an expansion of functions towards administrative supervision of the identity of the parties. However, this expansion still faces limitations due to the lack of strict restrictions in regulations related to the flexibility and authority of notaries.

### 2. Notary Responsibilities in the Process of Establishing a Limited Liability Company (PT)

Based on the results of the research, the responsibility of the notary in the establishment of a PT is in principle limited to formal truth, namely ensuring the conformity of the deed with the provisions of the law. This is in accordance with research that states that notaries have limitations in verifying the material truth of the data provided by the parties.<sup>15</sup>

However, the development of regulations related to the prevention of money laundering crimes has expanded the responsibility of notaries, including the obligation to recognize service users and beneficial owners.<sup>16</sup>

The findings of this study show that there is a conflict of norms between the obligation to maintain the confidentiality of the notary position and the reporting obligation. In practice, notaries can be subject to administrative, civil, or criminal sanctions if they violate the provisions of applicable law.

Thus, there is an imbalance between the increased responsibility of notaries and the legal protections available, where notaries are still vulnerable to the risk of criminalization due to administrative errors.

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<sup>13</sup> Dwi Putra Nugraha and Kiki Amaliah, 'Forgery of Authentic Deeds by Notaries: Normative Analysis Based on the Criminal Code and the Law on Notary Positions', 7.70 (2025), pp. 81–86, doi:10.56444/nlr.v7i1.3051.

<sup>14</sup> I Komang Julyatmikha and I Gusti Ngurah Parikesit Widiatedja, 'Notary Authority in the Application of the Principle of Recognizing Beneficial Owners in Limited Liability Companies', 10.01 (2025), pp. 58–69, doi:10.24843/JMHU.2021.v10.i04.p08.

<sup>15</sup> Nugraha and Amaliah, 'Forgery of Authentic Deeds by Notaries: Normative Analysis Based on the Criminal Code and the Law on the Notary Position'.

<sup>16</sup> Annisa Septia Puspareni and Fifiana Wisnaeni, 'The Relevance of the Application of the Principle of Recognizing Service Users to Notary Authority', 16 (2023), pp. 753–63.

### 3. The Role of Notaries in the Preparation of the Articles of Association of a Limited Liability Company

The results of the study show that notaries have a central role in the preparation of the Articles of Association of Limited Liability Companies as the basis for the company's internal arrangements and the legitimacy of a legal entity. A deed made by a notary determines the authenticity and evidentiary strength of a legal act.<sup>17</sup>

This research found that notaries not only play the role of deed-makers, but also as providers of legal counsel to the parties in the process of drafting the Articles of Association.

Compared to previous research that saw notaries as passive parties, this study shows that notaries have an active role in ensuring legal certainty and normative conformity in company documents. This is in line with research that states that notaries play a strategic role in supporting the legal system and the national economy. However, this active role also faces challenges, especially in maintaining a balance between professionalism, ethics, and limited authority in verifying information from parties.

Overall, the results of this study show a paradigm shift towards the role of notaries in the establishment of Limited Liability Companies in Indonesia. Notaries are no longer just administrative officials, but also have a strategic role in maintaining legal certainty and transparency in economic activities.

The novelty of this research lies in the affirmation that the authority, responsibility, and role of notaries have undergone significant transformation, including in the aspects of beneficial owner identification and prevention of financial crimes.

### D. Conclusions and Recommendations

Based on the results of the research, it can be concluded that the role of notaries in the process of establishing a Limited Liability Company (PT) has undergone significant developments in line with regulatory dynamics and the need for transparency in the business world. Notaries not only function as deed-makers, but also as parties who play a role in creating legal certainty and supporting the national economic system.<sup>18</sup>

The authority of the notary is no longer limited to administrative functions, but has developed towards a preventive function in ensuring the legality and transparency of the data of the parties. This is in line with research that states that notaries play a role in ensuring the validity and certainty of law through authentic deeds.

The notary's responsibilities are basically still based on formal truth, but in practice they have expanded due to verification obligations and compliance with regulations, including in the context of the establishment of PT.

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<sup>17</sup> Hanna Arinawati and Pieter E Latumeten, 'The Implications of Legal Counseling by Notaries on the Authenticity of Deeds and the Validity of a Legal Act', 7.09 (2022), doi:10.36418/syntax-literare.v7i9.14030.

<sup>18</sup> Rani Mariana, 'The Role of Notaries in Making Deeds of Establishment of Business Entities as an Entrance to the Protection of MSME Intellectual Property in Tasikmalaya City', 3.April (2026), pp. 1-21.

The expansion of these responsibilities raises potential conflicts of norms, especially between the obligation to maintain the confidentiality of the office and the demands of transparency and legal compliance, which are challenges in modern notary practice.<sup>19</sup>

In the preparation of the Articles of Association of a Limited Liability Company, notaries have a strategic role as drafters as well as guarantors of the conformity of documents with applicable legal provisions.

Thus, notaries can no longer be positioned as passive officials, but rather as important actors in the modern economic legal system that plays a role in ensuring legal certainty, transparency, and legal protection in the establishment of business entities.

It is necessary to improve regulations that expressly regulate the limits of the authority and responsibility of notaries, especially in the face of the development of the corporate legal system and transparency demands. In addition, it is necessary to strengthen legal protection for notaries so that they are not vulnerable to legal risks due to the complexity of tasks and limited information from the parties. Improving the competence and professionalism of notaries is also important, considering that notaries are required to understand regulatory developments and carry out their role professionally in an increasingly complex legal system. For further research, it is recommended to use an empirical approach to examine the real implementation of the role and responsibilities of notaries in practice, so as to provide a more comprehensive picture.

With these recommendations, it is hoped that the role of notaries in the establishment of a Limited Liability Company can run more optimally, balanced between legal certainty, professional protection, and the need for transparency in the modern economic system.

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<sup>19</sup> Ivan Nugraha, Ericko Arwinda Al Iyad, and Yazid An Naufal, 'The Role and Challenges of Notaries in the Complex Corporate Law System in Indonesia', 1.4 (2024).

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