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Legal Issues of Company Access Blocking Through Beneficial Ownership in Realizing Corporate Transparency in Indonesia

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Abstract. *This study examines the effectiveness of administrative sanctions in the form of blocking company access through the AHU Online system in increasing compliance with Beneficial Ownership (BO) reporting in order to realize corporate transparency in Indonesia, which is motivated by the still low compliance of companies in reporting BO data, which has only reached 50.27% of the total entities registered with the Directorate General of AHU. This study uses a normative juridical method with a statutory, conceptual, and case approach, as well as secondary data in the form of regulations and related legal literature. The results of the study indicate that the access blocking policy has provided a preventive effect on non-compliance with BO reporting, but its effectiveness is still hampered by weak data integration between agencies, technical system constraints, low awareness of business actors and even government officials. Therefore, it is necessary to strengthen digital verification, improve coordination between agencies, professionalism of public officials, and the establishment of a special authority for the AHU system to ensure data integrity and openness, so that public transparency and trust in the legal system and the business world can be increased.*

Keywords: *Beneficial; Blocking; Corporate; Ownership; Transparency.*

1. Introduction

The complexity of the Indonesian business world, lacking transparency, opens up opportunities for illegal practices and corporate crimes that harm the state and society. In other words, the existence of corporations poses significant legal and social risks (Darmaputra et al., 2023). In this context, disclosing Beneficial Ownership (hereinafter referred to as BO) is one of the most important instruments supporting information transparency and increasing the effectiveness of corporate governance (Sagitaria, 2022). The legal basis for BO disclosure is reflected in Presidential Regulation No. 13 of 2018 concerning the Implementation of the Principle of Recognizing Beneficial Owners of Corporations in the Context of Preventing and Eradicating Money Laundering and Terrorism Financing (hereinafter referred to as Perpres No. 13/2018). This regulation provides legal certainty in obtaining information regarding the identity of BOs, thereby supporting the monitoring and prevention of illegal practices. Based on BO

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implementation report data from the Directorate General of General Legal Administration of the Ministry of Law as of March 20–26, 2025, of a total of 3,085,838 corporate entities, 1,551,024 entities have reported their BO information, while 1,534,814 other entities have not yet reported. Thus, it can be seen that the level of BO reporting compliance has only reached 50.27% (Yustisia, 2025). This indicates that many companies have not disclosed their BO, making it difficult for the government to conduct comprehensive supervision (Ariani, 2020).

Table 1. Recapitulation of Beneficial Owner Reporting Data Based on Entity Type (March 2025)

NO.	Entity Type	Report	Not Reported Yet	Total	% Reporting	% Not Yet Reported
1	PT	707,763	714,653	1,422,416	49.74%	50.26%
2	PP	117,237	109,859	227,096	51.63%	48.37%
3	Foundation	121,242	241,447	362,689	33.41%	66.59%
4	Association	47,158	188,722	235,880	19.98%	80.02%
5	Cooperative	38,587	215,291	253,878	15.20%	84.80%
6	CV	497,746	258,618	756,364	65.79%	34.21%
7	Fa	6,122	3,340	9,462	64.73%	35.27%
8	PPdt	15,169	1,884	17,053	88.95%	11.05%
9	Total	1,551,024	1,534,814	3,085,838	50.27%	49.73%

In line with the importance of BO disclosure, Presidential Decree No. 13/2018 Article (1) expressly defines BO as an individual who has the authority to appoint or dismiss directors, board of commissioners, management, advisors, or supervisors in a company. This definition is also in line with the standards of the Financial Action Task Force on Money Laundering and Terrorism Financing (hereinafter referred to as FATF), which emphasizes that beneficial owners should not be understood only as legal ownership on paper, but rather as people who actually control and obtain profits from a corporation (Force, 2014). The FATF highlights the importance of beneficial owners playing a crucial role in the integrity of the financial sector, transparency, and legal settlement initiatives. The company's choices and activities are completely under the control of the ultimate beneficial owner. (Jatmiko & Prananingtyas, 2023). This shows that BO identification is an important part of implementing the principle of transparency in corporate governance and business activities in Indonesia.

In establishing this transparency mechanism, Presidential Decree No. 13/2018 Article 19 paragraph (2) requires corporations to submit reports regarding the receipt of registration certificates or permits to conduct business activities from authorized agencies or institutions. BOs are required to submit the report within seven (7) working days. Submission of this report can be carried out by members of the corporation, both directors, board of commissioners, or other authorized parties, including notaries appointed to handle these matters. The government also strengthens the implementation of Presidential Decree No. 13/2018 by emphasizing the obligation to identify and verify beneficial owners in each corporation. The main focus of this policy is not only on formal regulations, but on the effectiveness of implementation that determines the success of corporate transparency in Indonesia. In Presidential Decree 13/2018 Article 15 paragraph (1) states that each corporation is required to carry out identification and verification of beneficial ownership of the company. Identification is carried out to find out who the individuals actually have control or receive benefits from corporate activities, while verification aims to ensure that the information is valid and accurate based on relevant supporting documents. Furthermore, corporations are required to conduct periodic BO information reviews every year to maintain the relevance and accuracy of reported data. Identification and verification of beneficial owners protects the financial system from abuse and promotes transparency, accountability, and fairness (Gilmour, 2023).

To facilitate supervision and ensure compliance, the Directorate General of General Legal Administration (AHU) provides *AHU Online* system which allows companies to upload BO data electronically. This system also functions to monitor companies that have not reported BO, issue warnings, and impose administrative sanctions in the form of blocking access for non-compliant corporations. Although AHU Online allows companies to independently identify and verify BO, in practice, this process is generally facilitated by a notary public as a legal supervisor. In reality, BO monitoring is carried out through corporate systems and key personnel, but many fake businesses still exist with the same commissioners and directors, and the actual owners are only listed as employees (Ariani, 2020). This situation confirms the effectiveness of administrative sanctions in blocking access in truly encouraging compliance with the principle of transparency. This relates not only to the implementation of the principle of transparency, but also to the General Principles of Good Governance (AAUPB), especially for public officials in managing corporate data. Given that the AHU Online system is entirely digital, the accuracy and reliability of BO data depend heavily on the professionalism and honesty of the officials or staff managing the system. If fraud, negligence, or manipulation occurs in the data input and verification process, the objectives of transparency and accountability will be lost.

There are two theories that will be used next to analyze this problem. *The first theory*is Sudikno Mertokusumo's theory of legal certainty, which states that legal certainty is a guarantee that the law is respected and enforced properly. Clear boundaries in laws made by powerful and authoritative authorities are necessary for legal certainty. In order for the law to function as a guideline that must be obeyed by all legal subjects, every legal norm has a solid legal basis. (Asikin, 2012, p. 126). Second, the effectiveness of law enforcement in society is influenced by five main factors, according to Soerjono Soekanto's theory of legal compliance: facilities, public awareness and legal culture (culture of law), legal rules (substance of law), and law enforcement (structure of law) (Soekanto & Mamudji, 2015, p. 37).

Research on BO in Indonesia has been conducted by several authors previously with varying focuses. Nevey Varida Ariani (2020) examined the application of the principle of viewing beneficial owners through a SWOT analysis and focused on the absence of clear definition of the provisions regarding nominee shares is lacking. Burhan Jatmiko and Paramita Prananingtyas (2023) discuss the AHU system's inability to trace beneficial ownership to the deepest layers of the corporate structure. Fadhli Ahmad Fahrurozi (2025) writes about the accountability of BO in foundation business activities. However, none of these studies have examined the effectiveness of administrative sanctions in the form of blocking AHU Online access as an instrument to improve compliance with BO reporting. Furthermore, there are few studies that directly link BO implementation to the principle of transparency and its relationship to the principle of good governance. This study has three main objectives: first, to identify obstacles to BO implementation in realizing corporate transparency in Indonesia. Second, to analyze the effectiveness of blocking company access as an effort to optimize BO registration. Third, to evaluate the extent to which the implementation of BO principles aligns with the AAUPB on the principles of public interest and transparency, particularly in the context of the professionalism of officials or officers managing the AHU Online system. From the background that has been explained, the author identified two main problems in this study, namely the implementation of BO in realizing corporate transparency in Indonesia and the legal problems of blocking company access as a form of optimizing BO registration.

2. Research Methods

This research uses a normative juridical approach, which bases its analysis on applicable laws and regulations relevant to the legal issues being studied (Benuf & Azhar, 2020). This approach utilizes a statute approach, a case approach, and a conceptual approach. The primary data for this study includes laws and regulations. Secondary legal materials utilize academic literature, scientific journals, articles, books, previous research, and indirect interviews as supporting data. Data collection was carried out through a literature study *(library research).* The research focused on the reporting of beneficial ownership (BO) by non-compliant companies, as well as the effectiveness of administrative sanctions in the form of blocking access to AHU Online. The Directorate General of General Legal Administration was chosen as the research location based on its role as the system manager and the place where beneficial ownership data for all corporations in Indonesia is recorded. Data analysis used content analysis to examine the content, relevance, and implementation of BO principles.

3. Research and Discussion

3.1. Implementing Beneficial Ownership to Achieve Corporate Transparency in Indonesia

Transparency is a key foundation for creating a good, fair, and healthy business environment. One of the government's efforts to increase transparency in economic activities is through regulating beneficial ownership of companies. The Minister of Law of the Republic of Indonesia emphasized that this step contributes to increasing state revenue, particularly in the income tax sector, through more open and accurate disclosure of ownership structures (Indonesian National Police Public Relations Division, 2025). Because BO reporting was previously independent and lacked strong verification, the government is taking serious steps through policies and reporting system innovations (Ministry of Law of the Republic of Indonesia, 2025). The government, through the Directorate General of AHU (Agencies and Public Relations), is strengthening the integration of BO data across institutions and shifting reporting from *self-*

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declaration to collaborative verification in accordance with Permenkum No. 2/2025, including the launch of the BO verification system application to improve accuracy and efficiency.

The government also introduced a prototype BO Gateway, a digital data exchange and verification system that connects the Directorate General of AHU with other institutions such as the Directorate General of Taxes, the Financial Transaction Reports and Analysis Center (PPATK), and the ATR/BPN. This system is expected to implement a multipronged approach to verification in accordance with FATF recommendations, while strengthening prevention efforts against money laundering and tax evasion. Through the BO Gateway, law enforcement officers will have access to more precise data to conduct in-depth follow-the-money investigations. For businesses, this system provides legal certainty and increases investor confidence in the national investment climate (Indonesian National Police Public Relations Division, 2025). This step is also part of the digital transformation of legal services to improve accountability, accelerate reporting, and facilitate the use of BO data by law enforcement officers and financial supervisors.

Efforts to strengthen the BO reporting system align with the principles of good governance, which are now a key concept in governance in many countries, particularly Indonesia. In addition to emphasizing effectiveness and efficiency in public resource management, the government also designs good governance by implementing the values of accountability, openness, public participation, and legal certainty (Dalimunthe et al., 2024). In this context, the principle of transparency is crucial for ensuring the openness of information to the public, including regarding corporate ownership. The Principles of Good Governance (AAUPB) play a crucial role as normative guidelines for state officials in formulating and issuing public policies that are fair, transparent, accountable, and in the best interests of the wider community in the implementation of democratic and law-based governance (Fazlia et al., 2025). Thus, the application of transparency principles through BO reporting also reflects the commitment of the government and public officials to implementing good governance with integrity.

The implementation of BO policies to achieve corporate transparency still faces various challenges in practice. One example that reflects the weak application of the principles of good governance (AAUPB) is the alleged corruption case involving the former Deputy Minister of Law and Human Rights, Edward Omar Sharif Hiariej. Based on findings by the Corruption Eradication Commission (KPK), the case relates to the receipt of approximately Rp. 8 billion from a private party in exchange for assistance in unblocking the results of the General Meeting of Shareholders (GMS) and managing the termination of certain legal cases. The share ownership dispute at PT. Citra Lampia Mandiri (CLM) gave rise to dual management and resulted in the blocking of the legal entity status in the General Body Administration System (SABU). However, the blockage was later allegedly re-opened through intervention by certain parties with certain rewards to public officials (Ni'am & Krisiandi, 2023).

Weak verification of beneficial owner data also contributes to obscuring the true ownership structure. In this era of reform and digitalization, the government is expected to be more transparent across all sectors to gain public participation and trust (Arkarizki et al., 2023).

Therefore, a special position or authority is needed as the holder of the AHU system responsible for maintaining data integrity and openness. This will further enhance public transparency and strengthen trust in the legal system and the business world.

Civil servants with integrity are considered capable of preventing corruption, avoiding abuse of authority, and refraining from actions that harm society and the state (Rusliandy, 2024). In addition to providing a way for the public to participate in public policymaking, this provision establishes the principle of full transparency in the dissemination of information and accountability in the management of funds. The goal is to build a government that is more responsible, effective, and sensitive to public concerns (Gani & Suparman, 2023). Optimal use of transparency remains hampered by a number of issues, including conflicts of interest, lack of oversight, and unclear division of authority. Consequently, strengthening the bureaucratic framework and improving communication are crucial.

Along with the transformation of the BO reporting system, the government issued Ministerial Regulation No. 2 of 2025 concerning the Verification and Supervision of Beneficial Owners of Corporations, which replaces Ministerial Regulation No. 21 of 2019. This regulation requires every corporation to report and update complete, accurate, and current beneficial owner data annually. Reporting is done electronically through the AHU Online portal (https://ahu.go.id) with stages that include: account registration and verification, filling in beneficial owner data according to legal documents, uploading supporting documents, and final verification by the system and Ministry of Law officers (AHU Online, 2023). If all requirements have been met, the system will issue a BO Reporting Certificate as a valid sign of the corporation's fulfillment of legal obligations. With this online mechanism, the reporting process becomes more efficient, transparent, and accountable, while also strengthening government efforts to prevent the misuse of legal entities for unlawful purposes.

3.2. Legal Obstacles to Blocking Company Access in Efforts to Optimize Beneficial Ownership Registration

Blocking company access is one form of administrative sanction imposed by the government to improve corporate compliance with BO reporting obligations. Companies that fail to register their shareholders may be subject to sanctions, such as blocking access to the bo.ahu.go.id application, the Single Online Submission (OSS) system, and the General Body Administration (SABU) system (Hadju, 2023). This blocking also serves as a preventative measure to ensure that each corporation reports beneficial owner data correctly, completely, and timely. Companies are responsible for their assets and are liable for all debts arising from their operations. (Sardjono, 2014, p. 199).

Every corporation is required to report and update its beneficial owner data correctly, completely, and timely through the online system bo.ahu.go.id or AHU Online. If a limited liability company fails to fulfill this obligation, the Minister of Law has the authority to impose administrative sanctions in the form of warnings, blacklisting, and blocking of access to AHU Online (Regulation of the Minister of Law of the Republic of Indonesia Number 2 of 2025).

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Corporations can be blocked if they fail to report or update their beneficial owner data, or if they provide incorrect information. However, its implementation still faces technical and administrative challenges, requiring system improvements and public awareness campaigns to ensure this policy is effective without hindering legitimate businesses.

The implementation of BO reporting and access blocking is still hampered, mainly due to the low level of understanding among business actors about the importance of transparency. Despite regular outreach, as of March 2025, only 50.27%, or 1,551,024 of 3,085,838 corporations, had reported their beneficial owners. This situation reflects the continuing lack of understanding and concerns among business actors regarding privacy and business impacts. Many corporations with administratively inactive (dormant) status have not reported their beneficial owners' data despite having blocked access.

Another obstacle arises from the suboptimal integration of BO data between ministries/institutions. Although the government has encouraged cross-agency collaboration, many ministries/institutions lack integrated systems, resulting in less than complete BO data accuracy and consistency (Yustisia, 2025). With the implementation of an access blocking mechanism as a form of administrative sanction for non-compliance with BO reporting, the government also recognizes the importance of strengthening a more accurate and integrated verification and oversight system. To this end, the government, through the Ministry of Law and Human Rights, has introduced a digital verification system in the latest regulations. In early 2025, the Ministry of Law and Human Rights issued Regulation No. 2 of 2025 concerning BO Verification and Supervision, replacing Regulation No. 21 of 2019, which was deemed ineffective in ensuring data accuracy and integration. This resulted in easier BO verification. Regulation 2/2025 primarily regulates (Yustisia, 2025).

Minister of Law Regulation No. 2 of 2025 regulates corporate obligations related to BO, including: (a) internal identification, reporting to the Directorate General of AHU, filling out questionnaires, updating data, and storing BO documents; (b) verification by corporations, notaries (DNFBP), the Minister of Law (Central Registry), and other authorized agencies with questionnaires at the establishment, change, and updating stages; (c) electronic analysis of BO data through (data matching) to ensure accuracy, as well as manual clarification if doubts are found; (d) supervision by the Directorate General of AHU of compliance with BO reporting based on the risk level of Money Laundering Crimes (TPPU) and Terrorism Financing Crimes (TPPT) according to the results of the National Risk Assessment (NRA) and Sectoral Risk Assessment (SRA) from PPATK; and (e) administrative sanctions in the form of electronic warnings, blacklists, and blocking of access to AHU Online as regulated in Article 22 paragraph (3).

Even though the digital verification system has been strengthened through Article 22 paragraph (3) of Permenkum No. 2 of 2025 to provide a deterrent effect, blocking access to AHU Online means that corporations cannot take legal action such as changing data or registering new businesses, thus hampering the company's operations and legality and causing further impacts on its business activities (Hadju, 2023), including:

a. blocking AHU accounts prevents changes to the articles of association and other legal actions;

b. Blocking OSS accounts prevents updates or changes to business data;

c. Blocking both systems simultaneously could hamper the legalization, licensing, and submission of new business activities.

This situation demonstrates that the policy of blocking access not only impacts administrative aspects but also has economic and legal implications for affected companies. As of March 2025, only 50.27% of corporations had reported BO, indicating a low level of transparency awareness.

4. Conclusion

This study shows that the policy of blocking company access through the AHU Online system as an administrative sanction for non-compliance with Beneficial Ownership (BO) reporting is an important instrument in promoting corporate transparency and accountability in Indonesia. Without this study, it would not be clear how effective the blocking is in increasing business actors' compliance with BO reporting obligations. Through the application of legal certainty theory and legal compliance theory with a normative juridical approach supported by empirical data from the Directorate General of AHU, this study found that the access blocking policy has a strong legal basis and is relevant to the principle of legal certainty, although it still faces obstacles such as low awareness among business actors, weak coordination between agencies, and suboptimal digital verification of BO data. To improve the effectiveness of BO reporting and ensure the sustainability of the access blocking policy, it is necessary to establish a position or authority responsible for managing, supervising, and verifying the AHU Online system to maintain the integrity, security, and transparency of BO data on an ongoing basis. Therefore, further research is recommended to expand the study with a more comprehensive empirical approach, not only through interviews with the Directorate General of AHU, but also involving business actors and notaries in order to obtain a more comprehensive picture of the implementation of the Beneficial Ownership reporting policy in the field.

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