

Analysis of the Role of Notaries in Changing a Sole Proprietorship (PT) to a Regular Limited Liability Company (PT)

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Abstract. *This study aims to analyze: 1) The role of a notary in changing a limited liability company (PT) from an individual to a regular limited liability company (PT). 2). The responsibility of a notary in changing a limited liability company (PT) from an individual to a regular limited liability company (PT). This type of research falls within the scope of normative legal research. The approach method in this research is the statute approach. The type of data in this research is secondary data. Secondary data sources consist of primary, secondary, and tertiary legal materials. The data collection method in this research is using library techniques (document study). The analysis in this research is prescriptive. The results of the research conclude: 1). The role of a notary in changing a limited liability company (PT) from an individual to a regular limited liability company (PT) is the implementation of the attribution authority granted by the state as regulated in Law Number 2 of 2014 concerning the Position of Notary (UUJN). In its implementation, a notary is authorized to make an authentic deed as a legal basis for changing the status of a legal entity, adjusting the articles of association in accordance with Law Number 40 of 2007 concerning Limited Liability Companies, and ensuring that the legal provisions for establishment are met as stipulated in Article 7 paragraph (1) of the PT Law. The notary also plays a role in verifying the data and documents of the parties, preparing a Deed of Statement of Change of Status, and submitting the ratification of the change through the Legal Entity Administration System (SABH) at the Ministry of Law and Human Rights. In addition to being an official who makes the deed, the notary acts as a legal advisor who ensures that the entire process of changing the legal entity runs according to procedure, based on the principle of legal certainty (rechtszekerheid) and orderly*

administration, so that the resulting deed has binding legal force and protects the legal interests of the parties. 2) The notary's responsibilities in changing an Individual PT into an Ordinary PT include administrative, civil, criminal and ethical aspects, as stipulated in statutory regulations. Notaries are responsible administratively under Article 85 of the UUJN, civilly under Article 1365 of the Indonesian Civil Code, and criminally under Article 266 of the Indonesian Criminal Code, and are required to comply with the Notary Code of Ethics (INI). Legally, these responsibilities reflect the principles of accountability and legal certainty (rechtszekerheid) so that the deeds they create have valid legal force and protect the rights of the parties.

Keywords: Ordinary Company; Role of Notary; Sole Proprietorship.

1. Introduction

The presence of a Limited Liability Company (PT) as a means of carrying out economic activities has become a necessity that cannot be negotiated.¹The use of the term PT has become standard in society and has even been standardized in various laws and regulations. The definition of a company in Article 1 of Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into Law is, a Limited Liability Company, hereinafter referred to as a Company, is a legal entity which is a capital association, established based on an agreement, carrying out business activities with authorized capital which is entirely divided into shares or an individual legal entity that meets the criteria for micro and small businesses as regulated in laws and regulations regarding micro and small businesses.

A PT is established based on an agreement, this indicates that it is an association of people who agree to establish a business entity in the form of a limited liability company. Because the basis for its establishment uses an agreement, the establishment of a PT cannot be separated from the requirements for the validity of an agreement according to the provisions in Article 1320 of the Civil Code. The provisions regarding the establishment of a PT in Article 7 paragraph (1) of the UUPT must be established by at least 2 people, where a PT is established and/or solely because of an agreement by two or more people with an official deed or notarial deed. The journey of notaries in Indonesia has developed in accordance with the development of the Indonesian state and nation. Contemporary Indonesian history records that in the reform era there was a significant change in the notary institution. This change was marked by the success of the Reform

¹Binoto Nadapdap, 2016, Limited Liability Company Law (Based on Law No. 40 of 2007), Jala Permata Aksara, Jakarta, p. 1

order government in enacting Law Number 30 of 2004 concerning the Position of Notary (UUJN), which was later updated by Law Number 2 of 2014.²

A notary is a public official authorized to make authentic deeds and other authorities as referred to in Law Number 2 of 2014 concerning the amendment to Law Number 30 of 2004 concerning the Position of Notary (hereinafter referred to as UUJNP). In its explanation, it is stated that a notary is a public official authorized to make authentic deeds as long as the making of certain authentic deeds is not specifically for other public officials. The need for written agreements to be made before a notary is to ensure legal certainty and to fulfill the law of strong evidence for the parties entering into the agreement.³

The purpose of creating written agreements before or by a notary is to ensure that the deed becomes an authentic deed that can be used as strong evidence in the event of a dispute between the parties or a lawsuit from another party. An authentic deed provides binding and complete evidence for the parties (and their heirs).⁴The power attached to an authentic deed is perfect and binding, which means that if the evidence of the Authentic Deed submitted meets the formal and material requirements and the opposing evidence presented by the defendant does not reduce its existence, it is also attached to the power of proof that is perfect and binding (*volledig en bindende bewijskracht*), thus the truth of the contents and statements contained therein becomes perfect and binding to the parties regarding what is stated in the deed. Perfect and binding to the judge so that the judge must make it a perfect and sufficient factual basis for making a decision on the settlement of the disputed case.⁵The authority to make authentic deeds is only exercised by a Notary insofar as the making of certain authentic deeds is not specifically for other public officials.⁶

Notaries carry out their role in carrying out the creation of deeds for Limited Liability Companies (PT), in accordance with legal regulations as stipulated in the regulations regarding the authority of Notaries in Article 1 of Law Number 2 of 2014 concerning amendments to Law Number 30 of 2004 concerning position Notary. Therefore, in order to create public order in society, a Notary as a person

²Rita Permanasari and Akhmad Khisni, 2018, Legal Immunity for Notaries Who Reveal Official Secrets, *Jurnal Akta*, Volume 5 Number 2, p. 26

³Abdul Jalal, Suwitno and Sri Endah Wahyuningsih, 2018, Involvement of Notary Officials in Unlawful Acts and Participation in Criminal Acts in Document Forgery, *Jurnal Akta*, Volume 5 Number 1, p. 228

⁴Kunni Afifah, 2017, Civil Responsibilities and Legal Protection for Notaries Regarding the Deeds They Make, *Lex Renaissance Journal*, Number 1 Volume 2, p. 150

⁵Christin Sasauw, 2015, Legal Review of the Binding Power of a Notarial Deed, *Lex Privatum Journal*, Volume III Number 1, p. 100.

⁶Habib Adjie, 2009, Indonesian Notary Law (Thematic Interpretation of Law Number 30 of 2004 Concerning the Position of Notary, Refika Aditama, Bandung. p. 40

authorized to make authentic deeds as stipulated by law regarding the form of authentic deeds and understand the legal requirements in agreements, then if the requirements are still violated, it is the responsibility of the notary as a person who knows the law and plays a role in providing legal advice to clients as a preventive measure, so that legal chaos does not occur and frees the notary from legal problems.⁷A notary, as a public official whose duty is to serve the public, explains alternative ways to fulfill the wishes of the parties, accompanied by the reasons and legal consequences that may arise, so that the parties can make a choice according to their wishes.⁸

Company Limited can be interpreted as an association of shareholders created by law and treated as an artificial person by the court, which is a legal entity and therefore completely separate from the people who founded it, with the capacity for continuous existence and as a legal entity, a limited liability company has the authority to receive, hold and transfer assets, sue or be sued and carry out other powers granted by applicable law.⁹

In addition to the regular PT, there is now the PT Perorangan, a form of limited liability company that can be established by a single person with legal entity status. This provision was introduced through Law Number 6 of 2023 concerning Job Creation and Government Regulation Number 8 of 2021 as an effort to encourage the growth of MSMEs by facilitating business legalization. However, as businesses grow, many individual PTs need to convert to regular PTs to gain greater flexibility in business management, attract investors, and gain broader access to funding. This conversion process involves legal, administrative, and technical aspects, with notaries playing a crucial role in ensuring all procedures and documents comply with legal requirements. However, in practice, various challenges remain in implementing this status change.

2. Research Methods

This type of research falls within the scope of normative legal research. The approach used is a statute approach. The data used is secondary data. Secondary data sources consist of primary, secondary, and tertiary legal materials. The data collection method used is literature review (document study). The analysis used is prescriptive.

⁷Ary Yuniastuti and Jawade Hafidz, 2017, Legal Review of the Invalidity of Deeds and Notary Liability, Jurnal Akta, Volume 4 Number 2, p. 131

⁸Mochamad Elmo Sidiq, Asep Sunarsa and Amin Purnawan, 2018, The Role of Notaries in Land Acquisition Transactions for the Construction Site of the Sekadau Regency Government Office Complex, Jurnal Akta, Vol 5 No 1, p. 239

⁹Munir Fuady, 2003, New Paradigm Limited Liability Company, Citra Aditya Bakti, Bandung, p. 2.

3. Results and Discussion

3.1. The Role of a Notary in Changing a Sole Proprietorship (PT) to a Regular Limited Liability Company (PT)

In accordance with the provisions of Article 7 paragraph (1) of Law Number 40 of 2007 concerning Limited Liability Companies, the establishment of a PT is carried out by two or more people using a notarial deed in Indonesian, and each founder is obliged to take part in the shares when the company is established.¹⁰ Problems arose when significant changes were made to the Limited Liability Company Law through the Job Creation Law. One such change was the introduction of a new concept in Indonesian corporate law: the Individual Legal Entity (Personal Liability Company) specifically for Micro and Small Enterprises (hereinafter referred to as MSEs). The purpose of establishing an Individual Limited Liability Company (Personal Liability Company) for MSEs is to facilitate business development for MSEs by enabling them to establish a business entity with a Limited Liability Company legal entity.¹¹

The enactment of Law Number 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation and its implementing regulations, namely Implementing Regulation Number 8 of 2021 concerning Company Authorized Capital and Registration of Establishment, Amendment, and Dissolution of Companies that Meet the Criteria for Micro and Small Enterprises, brings changes to corporate law in Indonesia with the concept of a Sole Proprietorship Limited Liability Company (PT Perorangan) with the criteria for Micro and Small Enterprises as a manifestation of the Government's seriousness in supporting micro and small enterprises. The changes relate to Companies. The provisions in the Job Creation Law provide a new understanding concept that Limited Liability Companies can now be established by individuals. The establishment of an Individual PT can be done by meeting the criteria for Micro and Small Enterprises. The establishment of this PT Perseroan does not require an agreement or notarial deed as the basis for establishment. The establishment of a Company for Micro and Small Enterprises is carried out based on a statement of establishment written in Indonesian. The statement of establishment of an Individual PT must contain the intent and purpose, business activities, authorized capital, and other information related to the establishment of the Company. The statement of establishment is then

¹⁰Arie Kusumastuti and Maria Suhardi, 2002, *Foundation Law in Indonesia*, Indonesia Legas Center Publishing, Jakarta, p. 1

¹¹Muhammad Faiz Aziz and Nunuk Febriananingsih, 2020, *Realizing a Sole Proprietorship (PT) for Micro, Small, and Medium Enterprises (MSEs) Through the Draft Law on Job Creation*, Jurnal Rechts Vinding: Media for National Legal Development, Volume 9, Number 1, p. 91.

registered electronically with the Minister by filling in the form.¹²

The concept of a PT Persero emphasizes that a PT Persero remains a capital association, but referring to the provisions of Article 153 E paragraph (1) of the Job Creation Law, it is understood that the shareholders of a Company for MSMEs are individuals. PT Persero also recognizes the GMS as one of the Company's organs. Referring to the provisions in Article 2 paragraph (1) of PP No. 8 of 2021, it is determined that Companies that meet the criteria for Micro and Small Enterprises are Companies established by 2 (two) or more people and individual Companies established by 1 (one) person.

Referring to Article 6 paragraph (1) of PP No. 8 of 2021, it is stipulated that a sole proprietorship is established by an Indonesian citizen by filling out a Statement of Establishment in Indonesian. The Indonesian citizen as mentioned must be at least 17 (seventeen) years old; and legally competent. In addition, PP No. 8 of 2021 also stipulates that the Company is required to have authorized capital, the amount of which is determined based on the decision of the Company's founders. In a sole proprietorship, a notarial deed is not required as the basis for establishing a PT. A sole proprietorship only requires a Statement of Establishment, which is the format for the establishment of a sole proprietorship electronically established by 1 (one) person.

In practice, when an individual PT no longer meets the criteria for micro and small businesses, for example due to an increase in capital, number of employees, or annual turnover, then, according to the provisions of Government Regulation Number 8 of 2021, the individual PT is required to change its status to a regular PT. This change is a legal step aimed at ensuring that the company's structure and governance conform to the characteristics of a general limited liability company legal entity. As stated in Article 9 of Government Regulation Number 8 of 2021 concerning Authorized Capital of Companies and Registration of the Establishment, Amendment, and Dissolution of Companies That Meet the Criteria for Micro and Small Businesses, that:

1. A sole proprietorship must change its legal entity status to a corporation if:
 - a. Shareholders become more than 1 (one) person; and/or
 - b. Does not meet the criteria for micro and small businesses as stipulated in the provisions of laws and regulations regarding micro and small businesses.

¹²Putu Inten Andhita Dewi and I Wayan Novy Purwanto, 2021, The Role of Notaries in the Establishment of Limited Liability Companies Post-Job Creation Law, *Acta Comitatus: Journal of Notary Law*, Vol. 06 No. 03, P. 556

2. Before becoming a company as referred to in paragraph (1), a sole proprietorship must change its status through a notarial deed and register it electronically with the Minister.

3. Changes in status as referred to in paragraph (2) are implemented in accordance with statutory provisions regarding Companies.

Referring to these provisions, after the change in characteristics from a Sole Proprietorship to a Limited Liability Company, there is an increase in capital from new shareholders, which is then followed by the issuance of shares or the transfer of Sole Proprietorship shares from the sole founder to other shareholders based on an agreement mechanism, in which the Sole Proprietorship shares are no longer owned by only one person. This causes a change in the liability adopted in the Limited Liability Company Law, namely limited liability for the Company's organs.¹³

The change in the status of an Individual PT to a Regular PT cannot be done unilaterally by the shareholders, but must be done through a deed of change made before a notary. This is in line with Article 7 paragraphs (1) and (5) of Law Number 40 of 2007 concerning Limited Liability Companies as amended by Law Number 6 of 2023, which stipulates that any establishment or change in the company's articles of association must be done through a notarial deed in Indonesian. In this context, a notary has a central role as a public official authorized to make an authentic deed that serves as the legal basis for changing the legal entity status of a PT. The validity of the change in status is only recognized if it is stated in a notarial deed and approved by the Minister of Law and Human Rights through the legal entity administration system (SABH).

A notarial deed of establishment not only serves as a probationis causa (proof), but also as a solemnitatis causa (formal requirement that determines the validity of a legal act). This means that a notarial deed not only serves as evidence of the establishment agreement, but also fulfills the formal requirements stipulated in Law Number 40 of 2007 concerning Limited Liability Companies. Therefore, if these requirements are not met, the legal entity cannot be ratified by the Minister of Law and Human Rights. By creating an authentic deed, the rights and obligations of the parties can be clearly defined, providing legal certainty, and hopefully preventing future disputes.¹⁴

The office of notary public plays a crucial role in ensuring certainty, order, and legal protection for the public in all civil legal proceedings. The existence of a

¹³Desak Putu Dewi Kasih, 2022, Sole Proprietorships Post-Job Creation Law: Paradigm Shift of Limited Liability Companies as Capital Associations, *Legal Arena*, Volume 15, Number 1, p. 34

¹⁴William Tanuwijaya, The Position of the Deed of Amendment of an Individual Limited Liability Company Against the Deed of Establishment of a Limited Liability Company and the Implications for its Continuity, *Journal of Law and Notary*, Volume 6 Number 2, p. 1188

notary public is rooted in the principle of trust (*vertrouwensbeginsel*) granted by the state to someone deemed competent, honest, and of high integrity to translate the wishes of the parties into an authentic deed with full evidentiary force.¹⁵

In addition, philosophically, the position of notary plays a role as an embodiment of the concept of the Pancasila legal state, where law is not only a tool of social control, but also a means to achieve social justice and civilized humanity.¹⁶In line with this, the position of notary is a form of actualization of the principle of *rechtstaat*, namely the state guaranteeing that every legal act is carried out through legal procedures and under the supervision of authorized officials.¹⁷From an academic perspective, the position of notary has a philosophical dimension that is not only administrative, but also moral and social, because the validity of the deeds he makes influences public trust in the legal system as a whole.¹⁸Thus, the existence of a notary is not merely to carry out administrative functions, but also to guard the integrity of civil law and the morality of the legal profession.¹⁹

A deed drawn up by a notary can serve as the legal basis for a person's property status, rights, and obligations. In carrying out their duties, notaries must comply with various provisions stipulated in the Notary Law, namely the Notary Code of Ethics and Law of the Republic of Indonesia Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Notary Law.²⁰

The position of a notary as a public official is regulated in Article 2 paragraph (1) of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary (UUJN), which states that a notary is authorized to make authentic deeds and carry out other powers granted by law. Authentic deeds made by or before a notary have perfect evidentiary power (*volledig bewijs*) and become a valid legal basis for civil legal acts. As a legal profession with an *officium nobile* nature, a notary not only functions

¹⁵Habib Adjie, 2008, *Indonesian Notary Law: Thematic Interpretation of UUJN*, Refika Aditama, Bandung, p. 12.

¹⁶Soetandyo Wignjosoebroto, 2002, *Law: Paradigms, Methods and Problem Dynamics*, Elsam, Jakarta, p. 113.

¹⁷Maria SW Sumardjono, 2001, *Legal Policy in the Context of the Pancasila Legal State*, Kompas, Jakarta, p. 21.

¹⁸Ni Putu Veny Nirmala Sari, 2021, *The Philosophy of the Notary Position in the Indonesian Legal System*, *Journal of Notary Law and PPAT (JHKK)*, Vol. 2 No. 1, Udayana University, p. 45.

¹⁹Fitria Rahmadani, 2020, *The Role of Notaries in Maintaining the Integrity of Authentic Deeds as a Means of Legal Certainty*, *Prima Justicia Journal of Legal Studies*, Vol. 16 No. 2, Muhammadiyah University of North Sumatra, p. 120.

²⁰Abdul Ghofur Anshori, 2009, *Indonesian Notary Institution, Legal and Ethical Perspective*, UII Press, Yogyakarta, p. 46.

administratively, but also upholds the values of truth, justice, and legal certainty in carrying out his duties. In the context of changing a Limited Liability Company (PT) from an Individual to a Regular PT, the role of a notary is both administrative and substantive in law, encompassing four main stages:

- a. Preparation and Making of Deed of Change, namely the making of Deed of Statement of Change of Status which contains the identity of new shareholders, changes to the articles of association, and the formation of company organs in accordance with Article 15 paragraph (1) and (2) of the PT Law. The notary ensures the validity of the data and the conformity of the deed with the law.
- b. Approval and Registration with the Ministry of Law and Human Rights through the Legal Entity Administration System (SABH). A notary acts as the official liaison to obtain the Decree of Approval of Amendments to the Articles of Association, which forms the legal basis for a PT Biasa.
- c. Storage and Archiving of Minutes of Deeds, as regulated in Article 16 paragraph (1) letter b UUJN, where notaries are required to keep minutes of deeds as state documents and legal responsibilities.

Providing Consultation and Legal Advice, namely providing an understanding to the parties regarding the legal implications of status changes, such as GMS obligations, shareholder responsibilities, and the application of Good Corporate Governance (GCG) principles. Thus, the role of a notary is not only as a formal deed maker, but also as a guardian of legal integrity who ensures that every process of changing a legal entity runs in accordance with statutory regulations, as well as providing legal certainty and protection for interested parties.

The role of a notary in the process of converting a Sole Proprietorship (PT) into a Regular PT cannot be separated from the concept of public official authority in state administrative law. According to Philipus M. Hadjon, authority is the right and power granted by public law to an organ or official to act within the governmental sphere. This authority can be obtained through three sources: attribution, delegation, and mandate.²¹

The authority of a notary as a public official in the field of civil law reflects three forms of legitimacy of government actions, namely attributive, delegative, and mandate. Attributive authority stems directly from the law, as stipulated in Article 15 paragraph (1) of the Notary Law, which grants notaries the right to make authentic deeds as a valid basis for changing a legal entity from an Individual PT to a Regular PT. Delegative authority arises from the delegation of authority by the Minister of Law and Human Rights to notaries in carrying out state administrative functions through the Legal Entity Administration System

²¹Philipus M. Hadjon, 2005, *Introduction to Indonesian Administrative Law*, Gadjah Mada University Press, Yogyakarta, p. 35.

(SABH), where notaries act as an extension of the government in the process of registering and ratifying changes to legal entities. Meanwhile, mandate authority occurs when a notary assigns administrative tasks to his staff or employees, such as uploading documents to the SABH, but legal responsibility remains with the notary as an authorized official and is fully responsible for every deed and legal action carried out in his name.

3.2. Notary's Responsibilities in Changing a Limited Liability Company (PT) from a Sole Proprietorship to a Regular Limited Liability Company (PT)

Notaries have a crucial responsibility and role in drafting deeds of amendment to articles of association. Notaries who draft deeds that do not comply with applicable laws and regulations may be subject to strict sanctions by the Notary Supervisory Board, thereby minimizing the future creation of notarial deeds that do not comply with laws and regulations in the field of notarial law. The responsibility of a notary is not only for himself and his colleagues, but also towards clients and the community who need his services. A notary's relationship with clients must be based on:²²

1. Notaries provide the best possible service to the public who need their services.
2. Notaries provide legal counseling to achieve high legal awareness, so that members of society are aware of their rights and obligations.
3. Notaries must provide services to less fortunate members of society.

A notary's legal responsibilities in carrying out his or her profession include three main forms: administrative responsibilities and the code of ethics of the profession, civil legal responsibilities, and criminal legal responsibilities. Administratively and ethically, a notary may be subject to sanctions if they violate the provisions of the position or the professional code of ethics. Civilly, a notary is liable if they make mistakes or negligence that cause harm to another party, in accordance with the provisions of Article 1234 and Article 1365 of the Civil Code. Meanwhile, criminal responsibility arises if a notary intentionally or negligently commits an act prohibited by law, such as including false information in a deed, as regulated in Article 266 of the Criminal Code.

The notary's responsibility in changing a Limited Liability Company (PT) from an Individual to a Regular PT is an integral part of the implementation of public office authority granted by the state through Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary (UUJN). In this context, the notary's responsibility is not only limited to making a deed of change, but also includes legal, administrative, and ethical-professional

²²Wahyu Wiriadinata, 2013, *Morals and Ethics of Law Enforcement*, CV Vilawa, Bandung, p. 108

aspects that must be carried out in a balanced manner to ensure the validity and legal certainty of a change in the status of a legal entity.

The notary's responsibilities in converting an Individual Limited Liability Company (PT Perorangan) into a Regular Limited Liability Company (PT Biasa) include three main forms: administrative, civil, and criminal. Administratively, a notary is required to act honestly, independently, and professionally in accordance with Article 16 of the Notary Law (UUJN), including ensuring the validity of documents such as the NIB, NPWP, and financial data before the deed is made. Negligence in this case can be subject to sanctions by the Notary Supervisory Board as stipulated in Article 85 of the UUJN. Civilly, a notary is liable if negligent or makes an error in making a deed that results in losses, in accordance with Article 1365 of the Civil Code. Meanwhile, criminally, responsibility arises if the notary knowingly or negligently makes a deed based on false information as stipulated in Article 266 of the Criminal Code. In addition, a notary also bears a moral responsibility to provide objective legal advice and uphold the honor of the profession as stipulated in the Notary Code of Ethics.

According to Hans Kelsen's theory of legal responsibility, notary liability covers four levels: individual, collective, fault-based, and absolute. Individual liability is attached to every deed made by a notary; collective liability applies when the violation is committed by staff under the notary's supervision; fault-based liability arises due to an intentional or negligent element that causes harm; while absolute liability is attached to public office, where the notary remains responsible for the legal consequences of the deed he signs, even if the error does not originate from him. Thus, notary liability is comprehensive and hierarchical, reflecting the principles of legal certainty and public accountability, where every notary's actions must be in accordance with legal norms as a form of state trust and protection for the community.

4. Conclusion

The role of a notary in changing a PT Perorangan into a PT Biasa is the implementation of the attribution authority granted by Law Number 2 of 2014 concerning the Position of Notary (UUJN). Based on Article 15 paragraph (1) of the UUJN, a notary is authorized to make an authentic deed as the legal basis for changing the status of a legal entity. In this context, the notary prepares a Deed of Statement of Change of Status, adjusts the articles of association in accordance with Article 15 paragraphs (1) and (2) of the PT Law, and ensures that the requirements for establishment as stipulated in Article 7 paragraph (1) of the PT Law are met. The role of a notary is not only administrative, but also substantive, namely ensuring that the entire change process is carried out in accordance with legal procedures so that it has binding legal force and guarantees legal certainty for shareholders and third parties. The notary's responsibility in changing a PT Perorangan into a PT Biasa includes

administrative, civil, criminal, and ethical aspects. Administratively, it is regulated in Article 85 of the UUJN, which authorizes the Supervisory Board to impose sanctions for violations of office. Civilly, the notary's responsibility can arise based on Article 1365 of the Civil Code if his negligence causes losses. Criminally, a notary can be held accountable in accordance with Article 266 paragraph (1) of the Criminal Code if he intentionally includes false information in a deed. Meanwhile, ethically, a notary is obliged to comply with the Notary Code of Ethics which requires integrity, professionalism, and independence. Thus, the notary's responsibility reflects the application of the principles of accountability and legal certainty (*rechtszekerheid*), so that the deed made is formally valid and provides legal protection for the parties.

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