

## The Role of the Notary in Making Deed of Change Of Company Management (CV) Due To Death

Muhammad Maulanal Chautsar\*)

\*) Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, E-mail: [maulanalchautsar88@gmail.com](mailto:maulanalchautsar88@gmail.com)

**Abstract.** *This study aims to identify and analyze the role and authority of the Land Deed Making Officer (PPAT) in making sale and purchase deed and power of attorney to sell certified land rights and the constraints and solutions faced by the Land Deed Making Officer (PPAT) in making sale and purchase deed and deed of power of attorney to sell certified land rights. The use of the sociological juridical approach in legal research is due to the fact that the problems studied are closely related to juridical and sociological factors. The analytical knife in answering the problem formulation uses the theory of legal certainty and the theory of authority. Roles and Authorities of Officials for Making Land Deeds (PPAT) in making Deeds of Sale and Purchase (AJB) and Deeds of Authorization to Sell Land Rights that are certified in Rembang Regency, namely in the preparation of the Sale and Purchase Deed and the implementation of the AJB. Making a PPAT deed, the parties who carry out legal actions regarding Land Rights and Ownership Rights over Flats Units must be present before the PPAT to convey the aims and objectives to the PPAT. Obstacles faced by the Land Deed Making Officer (PPAT) in making the Sales Purchase Deed and the Deed of Authorization to Sell Land Rights that are certified in Rembang Regency when there is a default or unlawful act committed by one of the parties. The occurrence of these obstacles, the PPAT can provide a solution to the parties to consult beforehand in resolving the problem.*

*Keywords: Certified; Land; Sale.*

### 1. Introduction

The Republic of Indonesia as a legal state based on Pancasila and the 1945 Constitution of the Republic of Indonesia guarantees certainty, order and legal protection for every citizen. To guarantee order and legal protection, authentic written evidence is needed regarding actions, agreements, stipulations and legal

events made before or by authorized officials.<sup>1</sup>The relationship between society and law is expressed by a well-known adage in legal science, namely: *ubi societas ibi ius* (where there is society there is law).<sup>2</sup>

Along with the development of the economy, it has had an impact on the development of various types of businesses that have been started by Indonesian people. This can happen, basically the economic problem is a problem of increasing people's prosperity, by increasing the goods and services produced. Various developments in the types of businesses run by the people of Indonesia have not escaped government intervention. The aim is solely to provide legal protection for the community itself and it is hoped that fraud can be avoided.

The economy in Indonesia is supported by the existence of established companies. The company itself is divided into 3 (three) types, namely:

1. Individual companies or also called individual companies, for example supermarkets, consulting bureaus, etc.
2. Partnership Companies Legal entities, for example PT, cooperatives, BUMN, etc.
3. Company Partnership is not a legal entity Example Firma and CV.

Of the three types of companies, *Comanditaire Vennootschap*, hereinafter referred to as CV, is a form of business entity that is most widely used by Small and Medium Enterprises (SMEs) as a form of organizational identity for business entities in Indonesia. This writing will discuss the limited liability company (CV). Of the three types of companies, *Comanditaire Vennootschap*, hereinafter referred to as CV, is a form of business entity that is most widely used by Small and Medium Enterprises (SMEs) as a form of organizational identity for business entities in Indonesia. Limited Partners are partners who only hand over money, goods or labor as income to the Alliance, and they do not interfere in the management or control of the Partnership.

CV is a company established by one or several people who are responsible, wholly or in solidarity, with one or more people as money lenders (*geldschieter*), and regulated in the Commercial Code (hereinafter referred to as the Criminal Code).<sup>3</sup>

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<sup>1</sup>M. Luthfan Hadi Darus, 2017, Notary Law and Notary Responsibilities, Uii Press, Yogyakarta, p.1.

<sup>2</sup>Satjipto Raharjo, 1983, Law Enforcement Issues, Sinar Baru, Bandung, p. 127.

<sup>3</sup>IG Rai Widjaya, Corporate Law, Cet. 7, Kesaint Blanc, Bekasi, 2007, p. 51.

The establishment of a CV found 2 (two) types of partners. The two types of partners referred to are limited partners and complementary partners:

1. Limited partners or also known as unemployed partners, above which only act as capital providers or lenders. Because the limited liability company does not take part in managing the limited liability company, he does not take part in acting outside of it.<sup>4</sup>
2. Management shareholder or complementary partner (complimentary) who acts as a management shareholder in a limited liability company. Apart from being a limited liability company who also provides capital income, a complementary partner is also the manager of the limited liability company.<sup>5</sup>

The task carried out by a notary is a task that should be the duty of the government, so the work of a notary has legal consequences. The notary is burdened with some of the powers of the state and gives the deed authentic and executorial power.<sup>6</sup>In connection with his duties as the maker of an authentic deed, basically the form of a notarial deed contains deeds and other matters based on the statements of the parties although in general notaries must follow the provisions contained in the applicable laws and regulations both in the Civil Code and UUJN.

The notary's duties are not only to draw up the deed, but also to store it and issue grosse, make copies and summaries of it. The notary only confirms what happened and what was seen, in it and recorded it in the deed.

The role of the Notary in making the deed related to CV, basically what can be made by or before a Notary related to CV can be distinguished, among others: Deed of Establishment of CV and Deed of Amendment to AD CV and Deed of Opening of CV branch. Actually the establishment of a CV does not require certain formalities, the establishment of a CV can be done in writing or orally, either with an authentic deed or under the hand there is no obligation to register and announce in the State Gazette of the Republic of Indonesia in the Establishment of the Limited Partnership CV.<sup>7</sup>However, if you want the deed of establishment of the Limited Partnership, the CV is made by / before a notary by yourself with an authentic deed.

According to Article 1651 of the Civil Code, a company can also remain in

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<sup>4</sup>M. Yahya Harahap, *Limited Liability Company Law*, Cet. third, Sinar Graphic, Jakarta, 2011, p.17

<sup>5</sup>Marjanne Temorshuizen, *Dutch Indonesian Legal Dictionary*, Djbatan, Jakarta, 1999, p. 82

<sup>6</sup>Herlien Budiono, *Basic Techniques for Making Notary Deeds*, Citra Aditya Bakti, Bandung, 2013, p.7

<sup>7</sup>Mulyoto, *Notary Error in Making Deed of Amendment to CV's Articles of Association*, Cikrawala Media, Yogyakarta, 2010, p. 11-12

existence, both with the participation of the heirs of the deceased members, or only between surviving members as long as these conditions have been agreed in advance by including them in the CV's articles of association.<sup>8</sup>Article 1651 of the Civil Code states that a CV whose management dies does not immediately disband but can remain standing and the management/director shares can be replaced with their heirs as long as it is agreed in the CV's articles of association.

From the contents of the deed of establishment, the heirs can continue or replace the position of the heir as stated in Article 830 of the Civil Code. This is because there is a legal relationship between inheritance and inheritance as regulated in the articles of association and the Civil Code. From the existence of this inheritance relationship, it provides a substitute for the place of someone who dies (heir) to the heir in the legal relations of his assets to a third party.

Based on the description above, the authors formulate a problem related to how the role of the Notary in making the deed of changing the management of a limited liability company (CV) due to death and what are the obstacles and solutions faced by the Notary in making the deed of changing the management of a limited liability company (CV) because of death.

## **2. Research Methods**

This research method uses a sociological juridical approach. Sociological juridical research is legal research that is carried out by examining how reactions and interactions occur because often legal expectations are different from the reality that occurs in society, or it can be called the gap between *Das Sein* (facts/reality) and *Das Sollen* (norms/expectations). . The specification of this research is descriptive analysis, namely research that aims to provide an overview of the problems that occur in connection with the use of applicable laws and regulations. Data sources and data collection methods use primary data obtained by interviewing informants who are considered to understand the research topic and secondary data obtained by reviewing the literature related to the research topic. The data that has been obtained is analyzed qualitatively which is described in a quality manner in the form of sentences that are coherent, orderly, logical, and do not overlap so as to facilitate understanding of the results of the analysis.

## **3. Results and Discussion**

### **3.1. The Role of a Notary in Making the Deed of Amendment to the Management of a Limited Liability Company (CV) Due to Death**

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<sup>8</sup>CST Kansil and Christine ST Kansil, *Fundamentals of Indonesian Commercial Law*, Second Print, Sinar Graphic, Jakarta, p.78

The legal arrangements for Limited Liability Companies (CV) are the same as for Firma Companies which are strictly regulated in Articles 19 to 35 of the Criminal Code. However, what distinguishes the arrangement between a CV and a Firma Company is the arrangement of money-lenders which is regulated according to the provisions of Articles 19, 20 and 21 of the Criminal Code. In this case, it can also be said that CV is a firm that has one or several limited partners. Because in a Firma Company there are only contract partners, whereas in a CV apart from working partners there are also limited partners, namely silent partners who only provide their income and do not manage the company.<sup>9</sup>

Inheriting by substituting is referred to in Dutch as an heir "*bij plaatsvervulliang*" which means replacement of place, which in inheritance law means replacement of heirs. Furthermore, Article 841 of the Civil Code explains "substitution gives the right to a substitute to act as a substitute in degree and in all the rights of the person being replaced". Inheriting indirectly or inheriting due to replacement (*plaatsvervulling*) basically replaces the position of the heir who has died earlier than the heir is regulated in Articles 841 to Article 848 of the Civil Code. The existence of these articles shows us that the Civil Code recognizes and recognizes the existence of *plaatvervulling* or replacement of heirs.

The Civil Code recognizes three types of substitution (*representatie*), namely: substitution in a straight line going downwards without limit, substitution in a sideways line and substitution in a deviating sideways line:<sup>10</sup>

#### 1. Replacement in a straight line down

Every child who dies earlier is replaced by his children, likewise if among those successors there are those who die earlier, then he is replaced by his children, and so on, provided that all descendants of one person who dies First, they must be seen as a branch (*staak*) and jointly obtain the share of the person they replace.

A person who for some reason has been declared unfit to be an heir (*onwaardig*), or a person who refuses an inheritance (*onterfd*), then his children cannot replace his position because he himself is still alive. If there are no children other than those declared unfit to receive the inheritance, or refuse the inheritance, then the children can appear as heirs, but not because they replace the position of their parents (*plaatsvervulling*) but because of their own position (*uit eigen hoofde*).

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<sup>9</sup>HMN Purwosutjipto, 1982, Basic Understanding of Indonesian Commercial Law, Volume 2, Djitangan, Jakarta, p.75.

<sup>10</sup>M. Idris Ramulyo, 1992, Comparison of Islamic Inheritance Law, Jaya Science Guidelines, Jakarta, pp. 125-126.

## 2. Replacement in a line to the side

If both siblings and half-brothers of the inheritor die first, then their position is replaced by their children. If your children have died, they are replaced by their descendants, and so on.

## 3. Replacement in a line to the side diverging

In the case of those who appear as heirs from family members who are more distantly related than relatives, for example uncles or nephews, and these die first, then their position is replaced by their descendants up to the sixth degree.

In general, the stages of changing the management of the Company/Commander by the heirs are as follows:<sup>11</sup>

- a. There are provisions that confirm the permissibility of forwarding a CV or Firma Company which is clearly stated in the deed of establishment of the previous CV and Firma Company.
- b. There is a permit or approval from all CV partners and old Firma Companies which explains that the old CV and Firma Companies can continue their existence and activities.
- c. In the event of the death of CV and Firma Company shareholders, all heirs of the deceased shareholder do not submit objections.
- d. The conditions in numbers 1-3 are proven by a deed which is then registered and announced in the Supplement to the State Gazette.

In short, a managing partner in a CV is obliged to carry out whatever obligations he has, and exercise all of his rights and authorities when managing company activities and dissolving the company in good faith and in a manner that is considered to be in the best interests of the company. The basis of the legal relationship between fellow CV partners is basically a cooperative relationship to seek and share profits. This is stipulated in the provisions of Article 1618 of the Civil Code which stipulates that a company is an agreement between two or more people who bind themselves to include something in a company, with the intention of sharing the profits derived from it.<sup>12</sup>

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<sup>11</sup>Interview results with Mrs. Wahyu Hermawati, SH, M.Kn Notary & PPAT in Semarang City.

<sup>12</sup>Ibid, pp. 182-183

Carrying out external legal relations with third parties, only management partners (complementary) can take action, not only managing the course of the CV but also carrying out actions or legal relations on behalf of the CV with third parties. While limited partners only have internal relationships with complementary partners, they are not permitted to take legal action on behalf of the company with third parties. This is due to the position of limited liability company which is only responsible for the company in the amount of its income and is obliged to pay off the income (capital) as promised to be included in the company.<sup>13</sup>

Furthermore, to discuss the legal consequences of CV for the legal actions of the heirs of shareholder management, it is better to discuss the appointment of member board members who have died. Articles 1636, 1637 and Article 1638 of the Civil Code state that when a shareholder dies, a limited partnership company does not necessarily end. Because in general, the blank format available at several Notaries in Medan City already contains a shareholder replacement clause if the shareholder dies. However, if the clause is not loaded or even the other partners do not agree to the replacement of partners, the replacement of partners will not be carried out. This is a logical consequence of the basis of the CV establishment agreement, namely that it must fulfill the legal terms of the agreement as the basis of the agreement.<sup>14</sup>

One of the principles applicable in Western Civil Inheritance Law is called the *saisine* principle which states that the rights and obligations of the heir are automatically transferred by law to their heirs. This principle applies so that there is not even a moment of vacancy regarding who is entitled or responsible for the heir's inheritance.<sup>15</sup> All rights and obligations related to property law but cannot be inherited, namely agreements originating from family law and certain legal relationships that are personal in nature. Such as material rights, curator's obligations, guardianship rights over people under his guardianship.<sup>16</sup>

Provisions regarding this principle are contained in Article 833 of the Civil Code which states that all heirs by law obtain ownership rights to all goods, all rights and all receivables from the deceased. However, in this case, the heirs do not have options regarding their attitude towards the inheritance. According to the Civil Code, an heir or heirs can make choices about open inheritance. First, he can receive or also called full acceptance of the inheritance. Second, he can refuse inheritance and third, he can accept beneficiary (accept

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<sup>13</sup>Mulhadi, Law 2010, Companies Forms of business entities in Indonesia, Ghalia Indonesia, Bogor, pp. 61-62

<sup>14</sup>Interview results with Mrs. Wahyu Hermawati, SH, M.Kn Notary & PPAT in Semarang City.

<sup>15</sup>R. Subekti, 1987, Fundamentals of Civil Law, Inter Period, Jakarta, p. 22

<sup>16</sup>J. Satrio, 1992, Inheritance Law, Alumni, Bandung, p. 9-10

conditionally).<sup>17</sup> Thus, based on the principle of *saisine*, all rights and obligations, both assets and liabilities of the heir to the replacement for the management company who have passed away, are attached to their heirs. So that all debts and legal actions that have been carried out by the heirs of the shareholder management become a burden on the successor heirs.

The legal position of CV in a static state means all internal legal actions and relations of CV, such as legal acts of establishment carried out before a Notary (Article 22 paragraph 1 of the Criminal Code). Likewise with CV's internal legal relations with management partners and limited partners, and so on. The legal position of CV in its moving state means every act and external legal relationship with a third party.

When going to replace the CV management, Article 833 paragraph (1) of the Civil Code determines that:

"The heirs, automatically because of the law, have ownership rights to all goods, all rights and all receivables of the person who died."

So in other words the heir can continue or replace the position of the heir because there is a legal relationship between inheritance and inheritance as stipulated in the articles of association and the Civil Code. While inheriting, replaces the place of someone who died (the heir) in the legal relations of his assets and legal relations with third parties. As revealed by Herlien Budiono that almost all the articles in CV's articles of association are the same regarding the period of establishment, capital, release of partners, death, being placed under guardianship, or falling bankrupt.<sup>18</sup>

From the results of observations made at several notary offices in the city of Semarang, there is a similarity in the format of the deed of establishment of the CV which contains a clause for changing the place of the heirs of the partners due to death, namely if one of the partners dies, the company will not end but can be continued. by other shareholders together with the heirs of the deceased shareholder, unless the heirs do not wish to continue the company. If there are more than one heir, it is sufficient for them in the company to be represented by one of them or by a proxy.<sup>19</sup>

When a shareholder dies, the CV does not end immediately. Because in general, the blank format that exists in several Notaries in the City of Semarang already

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<sup>17</sup>Ibid., p.28

<sup>18</sup>Herlien Budiono, 2014, Basic Techniques for Making a Notary Deed, Citra Aditya Bakti, Bandung, p.135

<sup>19</sup>Interview results with Mrs. Wahyu Hermawati, SH, M.Kn Notary & PPAT in Semarang City.



contains a shareholder replacement clause if the shareholder dies. However, if the clause is not loaded or even the other partners do not agree to the replacement of partners, the replacement of partners will not be carried out. This is a logical consequence of the basis of the CV establishment agreement, namely that it must fulfill the legal terms of the agreement as the basis of the agreement.<sup>20</sup>

The position of the clause on the replacement of shareholder management by heirs is explaining and strengthening the position or position of the heirs as shareholder managers. Even though the deed of establishment of the CV does not contain a clause on the replacement of the heirs of the board members, the process of changing the heirs continues. This happens because in essence an heir automatically transfers all rights and obligations, assets and liabilities, and debts and receivables owned by the heir to the heir. This is a logical consequence of the existence of the principle of *saisine* attached to the heirs where according to the law the authority of the heir automatically switches to the heirs. With the replacement clause of the shareholders, especially the management partners to the heirs, it strengthens and explains the position of the substitute heirs.

In principle, the opinion is firmly held that a company is personal, with the understanding that with the death of a shareholder, the company is dissolved by law. However, as long as it is desired and mutually agreed between the surviving shareholders and the heirs of the deceased participants, the company can continue by:

1. Accepting the heirs of the deceased shareholder to become a shareholder in the company. In this case, according to the researcher's opinion, it is necessary to consider the number of heirs in this company. Will all the heirs be accepted, in the share of shareholders who have died, so that they become partners in the company. Or by using the provisions of Article 1641 of the Civil Code, by accepting only one of the heirs of the shareholder who dies as a partner in the company. Regarding the share of the other heirs of the deceased shareholder, they still constitute and acquire a share in the company, but do not become partners in the company.
2. Continue to carry out and run the company as it is, by removing this part of the deceased shareholder. In this case, as in the dissolution of the company, as mentioned above, the process for dividing the shares of the deceased shareholder must be carried out in the same way as the distribution due to the dissolution of the company. It's just that, if in the dissolution of the company, the company's activities are completely stopped, and all shareholders get a joint distribution, in the issuance of the share of a

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<sup>20</sup>Ibid

participant who dies, the company continues to run, and the distribution of company assets is only given to the heirs of the deceased participant. the. In order to carry out the registration of the company's assets, Article 1651 paragraph (2) of the Civil Code stipulates that the moment that must be used to register is when the shareholder dies. Thus all the profits and expenses (losses) suffered by the company from the actions taken by the company after the death of the said participant are not included in the list of descriptions of the company's assets, for the expenses of the share of the deceased participant. However, all the profits and losses that occur from the actions taken by the company before the shareholder dies become a benefit and burden for the calculation of the expenses for the share of the shareholder who dies.<sup>21</sup>

So, in this case what really needs to be considered to see the legal standing of a CV, whether it is still legally established or not, what needs to be considered in particular is the articles of association of the CV which contain the formation agreement and other matters that have been agreed upon. The position of the agreement to establish a Limited Liability Company has a very fundamental position.

The notary in carrying out his role makes the deed of change of management on the CV in line with the theory of authority according to Philipus M. Hadjon. Authority must be based on existing legal provisions (constitution), so that authority is a legitimate authority. Officials (organs) in issuing decisions are supported by this source of authority. The role of a notary is in line with attributive (original) authority, namely the granting of government authority by legislators to government organs (attribute: *toekening van een bestuursbevoegheid door een wetgever aan een bestuurorgaan*). Attributive authority is permanent or remains, as long as the law regulates it. In other words, the authority attached to a position.

### 3.2. Obstacles and Solutions Faced by Land Deed Officials (PPAT) in Making Deeds of Sale and Purchase and Deeds of Power of Attorney to Sell Certified Land Rights

A Notary is seen as a figure whose statements can be relied upon and can be trusted whose signature and seal (stamp) provide strong guarantees and evidence in the authentic deed he makes. However, notaries in carrying out their roles and responsibilities often face problems that hinder their roles and responsibilities. This is because the Notary is only mandated by law as a public official authorized to make Authentic Deeds and other authorities as referred to

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<sup>21</sup>Gunawan Widjaja, pp. 187-188

in the UUJN, to make authentic deeds requested by appearers and is mandated by law without having to conduct a field inspection.

Everyone who comes to a Notary to ask for the services of the Notary or who in this case is often called a client, the Notary as a public official in carrying out his position, is obliged to provide his services in accordance with UUJN provisions, unless there is reason to refuse.

Article 16 paragraph (1) letter e UUJN states to provide services in accordance with the provisions of this Law, to refuse it. Reasons for refusing are reasons that result in an impartial Notary, such as having a blood relationship or relationship with the Notary himself or with the husband/wife, one of the parties does not have the ability to act to commit acts or other things that are not permitted by law.

Based on the results of interviews with the Notary, often the obligations given to the Notary do not fully produce anything good, because it seems that this is often used by certain parties with bad intentions for their own interests and to the detriment of other parties.<sup>22</sup>

The notary cannot fully see whether the client who comes before him must have good intentions or vice versa. So often the Notary is caught in a situation where the client in question turns out to have bad intentions. Likewise in the process of changing CV management, the condition that often occurs is that clients with bad intentions falsify the data that was brought to the notary concerned. In addition, the existence of legal actions taken by the founders related to equity participation and the composition of the company's shares before the company was founded turned out to be against the law.

Facing constraints on the client's intention to make the deed, the Notary applies the precautionary principle in receiving clients and when making the deed. The forms of prudential principles that can be implemented by a Notary in the process of making a deed include:<sup>23</sup>

1. Recognizing the Identity of the Appearing Person

In carrying out his duties, a notary before starting to make a deed, of course, is faced with parties who want to make an authentic deed, of course, before entering the identities of the parties into a deed, the notary must check the identities of the parties such as KTP, KK, or Passport and match photos of the owner's identity with the parties who are involved

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<sup>22</sup>Interview results with Mrs. Wahyu Hermawati, SH, M.Kn Notary & PPAT in Semarang City.

<sup>23</sup>Ibid

make authentic deeds, in order to prevent falsification of identity on deeds made by a notary.

2. Verify carefully the data of the subject and the object facing

The purpose and objective of Verifying is to examine the subject data of the parties whether they are authorized and competent or not in carrying out legal actions so that they can fulfill the legal requirements of a deed such as whether the party acting is at least 18 years old or married according to Article 39 paragraph 1 letter a UUJNP. While part of the process of validating object data is part of the process of examining object documents brought by appearers, for example checking land certificates with the National Land Agency whether the certificate is an original or fake certificate or is it true or not the person concerned (appearers) has the certificate.

3. Provide a grace period in processing authentic deed

In working on a deed in order to produce a good deed, the notary should provide a grace period in the process of making the deed so that he is not in a hurry and can work carefully and thoroughly so as not to cause errors in making the notary deed.

4. Act carefully, meticulously and thoroughly in the process of making the deed

Act carefully, meticulously and meticulously in the process of making a deed, the words that are poured into the deed, because in practice it very often happens that the deed made by a notary is often questioned because the words made are unclear or give rise to interpretation.

5. Fulfill all the technical requirements for making a notarial deed

To make a notarial deed that is far from indicating legal problems, of course the notary must meet the formal requirements and material requirements of making a notary deed based on the Law on Notary Office provisions concerning formal requirements in making a deed are regulated in article 38 UUJN-P, while the material requirements that must be met in making an authentic deed is regulated in article 1320 of the Civil Code.

6. Report to the authorities if there are indications of Money Laundering in Transactions at a Notary

At this time it shows that one of the criminal acts of money laundering originating from criminal acts of corruption by corruptors often utilizes notaries through the real estate sector in the form of buying and selling land and buildings.

In fact, notaries in carrying out their duties and positions often experience problems. However, these obstacles can also be overcome by the existence of rules and principles upheld by a Notary in carrying out his/her duties. This can show that the Notary has carried out his role in accordance with the authority of his position as Philipus M. Hadjon explained the theory of Authority. Authority is often equated with the term authority. The term authority is used in the noun form and is often equated with the term "bevoegheid" in Dutch legal terms. According to Phillipus M. Hadjon, if one looks closely there is a slight difference between the term authority and the term "bevoegheid". The difference lies in the legal character. The term "bevoegheid" is used in the concept of public law as well as in private law.

#### **4. Conclusion**

The procedure for changing CV management partners by replacement heirs, namely that there must be provisions that confirm the permissibility of continuing the CV must be clearly stated in the CV's articles of association agreement, then all heirs of the partners must agree to the change of place of the CV participants, be it one of the heirs or all of them. If the CV is continued or dissolved, after the partners agree to accept replacement heirs, a separate deed of agreement is made and a deed of Exit and Entry of the Pesero is made. After that all the deeds were registered and announced in the Supplement to the State Gazette. The position of the clause on the replacement of shareholder management by heirs is explaining and strengthening the position or position of the heirs as shareholder managers. Although the deed of establishment of the CV does not contain a replacement clause for the heirs of the management partners. The process of changing heirs is still ongoing. This happens because in essence an heir automatically transfers all rights and obligations, assets and liabilities, and debts and receivables owned by the heir to the heir. This is a logical consequence of the existence of the principle of saisine attached to the heirs where according to the law the authority of the heir automatically switches to the heirs. Obstacles faced by a Notary in making a deed of changing CV management due to death are technical and/or non-technical. Obstacles also arise from parties who are not responsible (the appearers in bad faith). Notaries are still often suspected of having acted in violation of the law and must attend court proceedings to provide information about what they are suspected of doing while carrying out their duties. This makes the Notary lose time, effort, and costs. The solution made by the Notary in dealing with these obstacles is to apply

the Notary's precautionary principle.

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- [1] The 1945 Constitution of the Republic of Indonesia.
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- [3] Act No. 2 of 2014 Amendment to Act No. 30 of 2004 concerning the Position of Notary.
- [4] Regulation of the Minister of Law and Human Rights Number 17 of 2018 concerning Registration of Limited Partnerships, Firm Partnerships, and Civil Partnerships.