JURNAL KONSTATERING
published by
Master of Notary Law, Faculty of Law
Sultan Agung Islamic University
ISSN:2828-4836

Volume 5 No. 4, October 2026
ISSN: 2828-4836
https://garuda.kemdiktisaintek.go.id/journal/view/43046

Legal Consequences of Limited Partnership (CV) Not Registered in the Online General Legal Administration System (AHU)

Bagas Nur Alim
Faculty of Law, Universitas Islam Sultan Agung, Semarang, Indonesia, Email: bagasnur97@gmail.com

Abstract. *This study aims to analyze the legal provisions regarding the obligation to electronically register CVs and the civil consequences for entities that fail to comply. This study is a normative legal study with a descriptive analytical nature. The approaches used include a statute approach and a conceptual approach, which are based on primary, secondary, and tertiary legal materials, and are analyzed qualitatively normatively using a deductive conclusion method. The results of the study conclude that failure to register a CV triggers three fatal legal consequences: (1) degradation of civil status that undermines the principle of limited liability, so that debts burden the personal assets of limited partners; (2) loss of exclusive rights to the company nomenclature; and (3) the CV loses its legal capacity to issue or renew its Business Identification Number (NIB) due to automatic blocking in the OSS-RBA licensing system. As a solution, the Notary must liquidate the old CV internally and establish a new CV entity by including the same assets (inbreng) so that a new SKT and NIB can be issued and the company can be reactivated.*

Keywords: *Consequences; Legal; Notary; Partnership.*

1. Introduction

Law and economics have a highly complex and interconnected relationship that shapes the direction of a nation's development. The interaction between law and economics is a dynamic, reciprocal symbiosis, where both elements continuously influence and reinforce each other. Economic activity that is not based on a solid legal framework has the potential to lead to systemic instability within the economic system. The absence of adequate legal norms as regulators can trigger unfair competition in an effort to maximize profits, which in turn can lead to negative externalities and losses for certain parties.[1]Within the national

[1]Abdul Manan, 2014, The Role of Law in Economic Development, Kencana Prenada Media Group, Jakarta, p. 7.

development paradigm, the economic aspect plays a central role as a vital instrument for the state in achieving social welfare. Prioritization of economic development is based on its potential to increase productivity and accumulate national wealth, which in turn can drive improvements in the overall standard of living of the population.[2]

Corporate activities are a concrete manifestation of the interaction between law and economics. As an integral part of economic activity, companies operate openly and continuously, managing goods or services with the goal of achieving profit through quality competition. To achieve their economic goals, companies require an institutional framework that serves as a vehicle for carrying out business activities, known as a business entity.[3]A business entity not only serves as an instrument for resource management and business strategy implementation, but also serves as a legal entity with rights and obligations in legal matters. The existence of this legal entity enables the company to perform legal acts, establish contractual relationships with third parties, and fulfill administrative and fiscal obligations in accordance with applicable laws and regulations.

The Indonesian legal system recognizes several business entity classifications that entrepreneurs can choose from. Besides cooperatives, there are three main categories of business entities: sole proprietorships, partnerships, and limited liability companies (PT).[4]In response to the limitations of Sole Proprietorships that are not legal entities, the Indonesian government through Law Number 11 of 2020 concerning Job Creation (which has been stipulated as Law Number 6 of 2023) introduced a new business form called Sole Proprietorship for the criteria of micro and small businesses.[5]

Furthermore, partnerships in Indonesia come in three main forms. The most basic is the Civil Partnership or Maatschap, which is a partnership agreement between two or more individuals. Furthermore, the Firma Partnership or Vennootschap Onder Firma is a business form in which all partners operate under a joint name and bear all liabilities.[6]Finally, a Limited Partnership or Commanditaire Vennootschap (CV) is a type of partnership that has a special division of roles between active partners and passive partners.[7]

[2]Ibid., p. 56.
[3]Soedjono Dirdjosisworo, 1997, Corporate Law Concerning Forms of Companies (Business Entities) in Indonesia, Mandar Maju, Bandung, p. 1.
[4]Agus Sardjono et al., 2019, Introduction to Commercial Law, Rajawali Pers, Depok, p. 26.
[5]Sylvia Putri, 2025, Legal Protection of Banks After the Closure of Registration and Change Registration Services for Limited Partnerships (CV), Thesis, University of Indonesia, Jakarta, pp. 2–3.
[6]Achmad Ichsan, 1986, The Indonesian Business World, Pradnya Paramita, Jakarta, pp. 85–96.
[7]Abdul Rasyid Saliman, 2011, Business Law for Companies: Theory and Case Examples, Kencana, Jakarta, pp. 91–92.

ISSN: 2828-4836 Volume 5 No. 4, October 2026: 926-941

Of the three available forms of partnership, the CV has emerged as the most dominant and preferred choice among business owners. HMN Purwosutjipto defines a CV as a limited partnership with one or more limited partners.[8]This view is in line with the provisions contained in the Commercial Law Code (KUHD), particularly in Article 19 which states that a limited partnership, also called a limited partnership, is established between one or more partners who are jointly and severally responsible for the entirety of the partnership to another party, and one or more persons as the party releasing the partnership to another party.[9]

Historically, the establishment of a CV underwent an official registration process at the District Court Clerk's Office, which has jurisdiction over the business's domicile area, as mandated by Article 23 of the Commercial Code. However, with the changing times, the need arose to integrate and update the CV establishment system to make it more efficient and in line with the demands of the digital era. In response to this need, the government issued Government Regulation Number 24 of 2018 concerning Electronically Integrated Business Licensing Services (later replaced by Government Regulation Number 5 of 2021 concerning the Implementation of Risk-Based Business Licensing), which integrates the Online Single Submission (OSS) licensing system.[10]

As a derivative of the digitalization policy, the Ministry of Law and Human Rights issued Regulation of the Minister of Law and Human Rights Number 17 of 2018 (Permenkumham 17/2018) concerning the Registration of Limited Partnerships, Limited Partnerships, and Civil Partnerships.[11]This regulation, which has been in effect since August 1, 2018, introduces significant changes. The registration process has been completely transferred to an electronic platform called the Business Entity Administration System (SABU) on the AHU Online portal. The District Court no longer has the authority to register the deed of establishment of the business entity. Regarding CVs that were established and registered with the District Court before the enactment of Permenkumham 17/2018, Article 23 requires these entities to carry out "registration recording" (data migration) to SABU within a one-year transition period.

---

[8]HMN Purwosutjipto, 2007, Basic Understanding of Indonesian Commercial Law 2: Company Forms, Cet. 11, Djangkat, Jakarta, p. 74.
[9]Commercial Law Code (Wetboek van Koophandel voor Indonesië), 2006, translated by R. Subekti and R. Tjitrosudibio, PT Pradnya Paramita, Jakarta, Article 19.
[10]Republic of Indonesia, 2018, Government Regulation Number 24 of 2018 concerning Electronically Integrated Business Licensing Services, Jakarta, State Gazette of the Republic of Indonesia 2018 Number 90.
[11]Ministry of Law and Human Rights of the Republic of Indonesia, 2018, Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning Registration of Limited Partnerships, Limited Partnerships, and Civil Partnerships, Jakarta.

Despite clear legal deadlines, many CVs still fail or neglect to comply with this electronic registration requirement. In response to this ongoing situation, the Directorate General of General Legal Administration issued Circular Letter No. AHU-168.AH.01 of 2024 concerning the Closure of Registration and Amendment Services for Limited Partnerships (CVs), Limited Partnerships, and Civil Partnerships.[12]The circular, signed on August 28, 2024, provides an absolute ultimatum that the registration service will be permanently closed within 6 (six) months from the date of signing (starting from the beginning of March 2025).

This service closure policy triggered legal turbulence and massive operational disruption for CVs that registered late. The inability to access the SABU system was not merely an administrative issue, but created a domino effect that could be fatal to a company's civil status. Without valid registration with the AHU (Agricultural Business Unit) system, a CV would not obtain a Registered Certificate (SKT). Given that SABU is integrated with the OSS (Social Security Administration System), the lack of data in the AHU meant that the CV lost the ability to issue or renew a Business Identification Number (NIB), which is the heart of operational legality.[13]

The author analyzes that the absence of registration in SABU has the potential to undermine the principle of publicity to third parties, so that limited partners are at risk of being dragged into bearing losses up to their personal assets because third parties consider the CV as a general partnership (firm) due to the failure of legitimate electronic publicity. To dissect this problem comprehensively, this study uses three main analytical tools: The Hierarchical Legal Theory *(Stufenbaulehre*) from Hans Kelsen as adapted by Hans Nawiasky, to test the hierarchical validity of Permenkumham 17/2018 and Circular Letter AHU-168.AH.01/2024; The Legal Certainty Theory from Gustav Radbruch, which postulates that ideal law must balance the three values of justice (*Gerechtigkeit*), benefit (*Zweckmäßigkeit*), and legal certainty (*Rechtssicherheit*); and Lon L. Fuller's Theory of Legal Morality, which demands that legal norms must not be impossible to obey by the subjects they impose.

This study aims to analyze the legal provisions regarding the obligation to register CVs in AHU Online according to the laws and regulations in force in Indonesia, the legal consequences that arise for CVs that do not register in AHU Online, as well as the construction of CV deed of establishment that can be made by a Notary as a legal mitigation instrument.

---

[12]Directorate General of General Legal Administration, 2024, Circular Letter Number AHU-168.AH.01 of 2024 concerning the Closure of Transaction Services for Registration and Recording of Changes to Limited Partnerships (CV), Limited Partnerships and Civil Partnerships, Ministry of Law and Human Rights of the Republic of Indonesia, Jakarta, August 28, 2024.
[13]Izinkilat.id, 2025, "Your CV Isn't Registered with AHU? Here Are the Risks," Legal Services and Licensing Article, Jakarta.

2. Research Methods

The method used by the researcher is normative legal research with a statute approach and a conceptual approach. Secondary data was obtained through a literature study covering primary, secondary, and tertiary legal materials, then analyzed qualitatively and normatively using deductive reasoning methods that start from general principles to specific problems.

3. Results and Discussion

3.1 Legal provisions regarding the obligation to register Limited Partnerships (CV) in the Online General Legal Administration System (AHU)

The provisions for registering Limited Partnerships in Indonesia have undergone a paradigmatic transformation from a decentralized judicial regime to an electronic-based executive administration system.[14]Historically and dogmatically, the establishment of a CV is subject to Articles 19 to 35 of the Commercial Code, especially Article 23 which requires complementary partners to register the authentic deed of establishment of the CV at the District Court Clerk's Office whose jurisdiction covers the CV's domicile area, and Article 28 which mandates the fulfillment of the principle of publicity through the announcement of a summary of the deed in the Supplement to the State Gazette of the Republic of Indonesia. This conventional system that relies on manual registration in court is a manifestation of das sollen at that time, designed to provide legal certainty to third parties at the local level.

The transitional obligations presented by Permenkumham 17/2018 actually give rise to fundamental problems related to the hierarchy of statutory regulations. Analyzed through Hans Kelsen's Hierarchical Legal Theory (*Stufenbaulehre*) as adapted by Hans Nawiasky, the Commercial Code is positioned as a Formell Gesetz (Law) because its existence is still recognized based on the Transitional Rules of the 1945 Constitution of the Republic of Indonesia, while Permenkumham 17/2018 is positioned as an implementing regulation (*Verordnung*). Based on the principle of lex superior *derogat legi inferiori* as stated in Article 7 paragraph (1) of Law Number 12 of 2011 concerning the Formation of Statutory Regulations, a *Verordnung* is strictly prohibited from setting aside or eliminating the rights and obligations outlined in the Formell Gesetz above it.[15]

---

[14]Ivone Tara Chensita and Raden Murjiyanto, 2021, "Electronic Registration of Business Establishment Through the Business Administration System," IUS QUIA IUSTUM Law Journal, Vol. 28, No. 2, Yogyakarta, pp. 396–417.
[15]Krisnadi Nasution and Alvin Kurniawan, 2019, "Registration of Commanditaire Vennootschap (CV) After the Issuance of Permenkumham No. 17 of 2018," Journal of Research Results of LPPM Untag Surabaya, Vol. 4, No. 1, Surabaya, pp. 50–68.

Nasution and Kurniawan emphasized that because the Commercial Code is a law, Permenkumham 17/2018 theoretically does not have the capacity to remove the validity of the obligation to register with the District Court as long as the Commercial Code has not been revised or revoked by parliament and the President.[16]If there is a conflict of substance, for example, the obligation to reserve the name of the partnership in advance through the SABU which is not recognized in the Commercial Code, then the higher norm (the Commercial Code) should be prioritized. The presence of Permenkumham 17/2018 without revoking the Commercial Code creates a dualism of registration obligations that burdens the public: on the one hand, they are required to register with the District Court, on the other hand, they are forced to register with the SABU, thus failing to fulfill one of the main objectives of the law, namely legal certainty for business actors.

The empirical reality on the ground shows a very concerning level of compliance; tens of thousands of MSME-scale CV entities ignore data migration obligations due to technological stuttering, lack of regulatory literacy, and reluctance to bear the additional costs of notary services. Facing this non-compliance, the Directorate General of AHU issued Circular Letter Number AHU-168.AH.01 of 2024, which stipulates the permanent closure of registration and recording of changes to CVs, Partnership Firms, and Civil Partnerships, effective six months from the date of signing on August 28, 2024, so that the fatal deadline falls on March 5, 2025.[17]

Based on Law Number 12 of 2011 (as revised by Law Number 13 of 2022), Circular Letters are not classified into the hierarchy of statutory regulations (regeling), but rather are purely policy rules (*beleidsregel* or policy rules) that only provide internal technical guidance for state officials without having any imperative external binding power. As postulated by Ridwan HR, policy rules are prohibited from creating new legal norms, are prohibited from creating administrative sanctions, and are prohibited from restricting the civil rights of the community.[18]The action of the Directorate General of AHU in using the Circular Letter instrument to permanently deactivate the access rights to conventional CV registration is a serious violation of the hierarchical legal structure and is ultra vires (exceeding the limits of authority), because the public transitional norms mandated by the Ministerial Regulation were actually unilaterally and

[16]Ibid.
[17]Sah News, 2025, “Attention! Firm Registration Closed, Effective March 5, 2025,” Sah News, Jakarta, January 21, 2025, accessed July 8, 2026.
[18]Ridwan HR., 2016, State Administrative Law, RajaGrafindo Persada, Jakarta.

permanently stopped from being implemented by an internal administrative instrument of a lower rank.[19]

From the perspective of Gustav Radbruch's Theory of Legal Certainty, the closure of this service represents a manifestation of state coercion to create order in the national legal database and reduce the shadow economy. However, Radbruch himself revised his thinking, emphasizing that legal certainty should not be a rule that suppresses justice *(Gerechtigkeit*) and utility (*Zweckmäßigkeit*).[20]Sudikno Mertokusumo emphasized that legal certainty is a living guarantee that the law is truly implemented without arbitrariness that endangers the civil rights of legal subjects.[21]Meanwhile, Bagir Manan's thoughts regarding the function of transitional provisions can be used to explain the importance of mechanisms that regulate the transition from the old legal state to the new legal state in order to prevent legal vacuums and provide opportunities for adjustment for legal subjects.[22]

Analysed further through Lon L. Fuller's Theory of Legal Morality, this state instrument creates a procedural deadlock and demands the fulfillment of norms that are impossible to obey: on the one hand, it requires legality to be integrated into SABU, but at the same time, access to registration is closed unilaterally without a recovery mechanism.[23]Meanwhile, the Ministry of Investment/BKPM continues to require ownership of an OSS-RBA-based NIB, whose data validation is derived exclusively from AHU Online. This situation also creates a legal antinomy, as Bernard Arief Sidharta noted, because Article 23 of the Commercial Code, which has not been revoked, explicitly requires registration at the District Court Clerk's Office, while Minister of Law and Human Rights Regulation 17/2018 requires digital registration—two norms that operate side by side without adequate harmonization.[24]

Table Comparison of CV Registration Regimes: KUHD, Permenkumham 17/2018, and SE AHU 168/2024

Indicator	**KUHD (Conventional Regime)**	**Minister of Law and Human Rights Regulation 17/2018 & SABU (Modern Regime)**	**Implications of Circular Letter AHU 168/2024**
Recording authority	District Court Clerk's Office (regional judiciary)	Directorate General of AHU, Ministry of Law and Human Rights (central executive)	The authority to migrate old CVs is absolutely removed.

[19]Mochammad Aznawi Faisal et al., 2021, "The Position of the Minister of Law and Human Rights Regulation Number 17 of 2018 in the Hierarchy of Legislation to Ensure Business Certainty," Kertha Patrika Journal, Vol. 43, No. 3, Denpasar, p. 210.
[20]Robert Alexy, 2015, "Legal Certainty and Correctness," Ratio Juris, Vol. 28, no. 4, Oxford, p. 441–451.
[21]Sudikno Mertokusumo, 2007, Understanding the law: An introduction, Liberty, Jakarta, p. 160.
[22]Bagir Manan, 2004, Indonesian Positive Law: A Theoretical Study, FH UII Press, Yogyakarta, pp. 45–47.
[23]Lon L. Fuller, 1969, The Morality of Law, Rev. ed., Yale University Press, New Haven, p. 65.
[24]Bernard Arief Sidharta, 2000, Reflections on the Structure of Legal Science, Mandar Maju, Bandung, pp. 149–150.

Publicity medium	Supplement to the Republic of Indonesia State Gazette (physical)	AHU Online electronic database (digital)	Old CVs are no longer recognized by the public if they fail to be registered.
Business permit integration	Stand alone, separate from sectoral permits	Real-time integration with OSS-RBA	Failure in AHU triggers auto-reject in OSS
Output document	Copy of the deed stamped by the Court	Digital SKT with QR-Code	The old CV loses its legal standing and gets an SKT
Service duration	No time limit for transition	1 year transition period	Permanently closed after March 5, 2025, without amnesty

The synthesis of the above normative analysis, historical facts, and theoretical clashes shows that CV registration in Indonesia has undergone a tacit shift in dogmatic essence: from a system that was originally declarative-judicial in character to a semi-constitutive-administrative system. From a purely civil doctrinal perspective, a CV is formed and legally established upon the achievement of a consensual agreement between partners as guaranteed by Article 1320 of the Civil Code in conjunction with Article 22 of the Commercial Code; the creation of a deed and registration are merely instruments of proof (ad probationem), not requirements for the legal birth of a partnership (ad solemnitatem). However, in an interconnected digital bureaucratic ecosystem, official state recognition through a SKT is like the 'breath' of business life; without it, a CV is completely paralyzed operationally even though its establishment agreement remains valid from a civil perspective.

3.2 Legal consequences that arise for Limited Partnerships (CV) that do not register in the Online General Legal Administration System (AHU)

Negligence, ignorance, or failure of CVs to comply with the transitional period mandate of Article 23 of Permenkumham 17/2018, even past the March 2025 ultimatum deadline, will result in multidimensional and destructive legal consequences that cannot be reduced to mere 'administrative failures.' These legal consequences can be classified into three closely interrelated main pillars.[25]

The primary philosophy of a CV, which makes it more desirable than a Civil Partnership (Maatschap) or Firma, lies in the clear separation of responsibilities between managing partners and capital partners. Based on Article 19 of the Commercial Code, limited partners (sleeping partners) enjoy the privilege of

[25]Asriva Cynthia Violeta, Dewi Tuti Muryati, and Dhian Indah Astanti, 2022, “The Position of Limited Partnerships in Relation to the Regulation of the Minister of Law and Human Rights Number 17 of 2018 concerning Registration of Limited Partnerships, Limited Partnerships, and Civil Partnerships,” Semarang Law Review, Vol. 1, No. 2, Semarang, pp. 1–16.

limited liability, where the risk of loss is limited to the amount of capital contributed (inbreng). However, this privilege is not automatic; it must be achieved through fulfilling the principle of perfect publicity, which in the digital era is realized through the QR-coded Online AHU SKT.[26]

If a CV is rejected or fails to migrate after March 5, 2025, its electronic publicity principle is declared legally invalid de jure. The logical consequence is mandatorily regulated in Article 29 of the Commercial Code: a partnership that has not been properly registered and announced will be deemed by third parties and judges to be a general partnership without any limitations on its authority.[27]

Table Comparison of CV Legal Status with and without SKT AHU

Legal Parameters	**CV with SKT AHU**	**CV Without AHU SKT (Post-March 2025)**
Civil status	Recognized as a legal CV according to Article 19 of the Commercial Code	Degraded to a secret firm/civil partnership (Article 29 of the Commercial Code)
Principle of publicity	Electronically fulfilled, publicly accessible	Defective/invalid by law; considered non-transparent
Liability of passive partners	Limited liability (limited liability) to the extent of donations	Unlimited joint and several liability up to personal assets
Burden of proof in court	SKT as a perfect proof	Creditors may claim ignorance of the passive partner.

The most serious legal risks of failing to fulfill the CV registration and recordation obligations need to be distinguished from the consequences specifically inherent in violating the limited partner status. Normatively, limited partners are limited to the amount of income they have or must contribute to the partnership. This provision stems from Article 20 of the Commercial Code, while Article 21 of the Commercial Code provides more severe consequences if a limited partner violates the prohibition on managing or working in a company, namely being jointly and severally liable for all debts and obligations of the partnership (Commercial Code, Articles 20-21). Corporate law literature also emphasizes that limited partners are, in principle, only liable for the amount of income they contribute, while liability can extend to personal liability for the entire partnership if the limited partner carries out management actions prohibited by the Commercial Code.[28]

A company name is a valuable commercial asset (goodwill) for business actors. Based on Article 5 of Permenkumham 17/2018, CV name reservations must be

[26]Ibid.
[27]Ibid.
[28]Rilda Muniarti, 2018, "The Principle of Joint Liability in Non-Legal Entity Businesses and the Legal Consequences for Marital Assets," Cepalo, Vol. 2, No. 2, Bandar Lampung, pp. 111–120.

made electronically at AHU Online with a first-come, first-served principle; approved names must not be the same or similar to the names of other CVs already registered in the SABU database. If a conventional CV fails to migrate by March 5, 2025, its name will never be recorded in the national database, so the system identifies it as a 'available' (non-existent) name.

This lack of protection creates massive legal vulnerabilities: first, the risk of name acquisition by a third party who registers an identical or similar name and obtains a SKT first; second, systemic blocking of original CVs seeking re-registration, as the system will reject names already registered by other parties, forcing modifications to historical nomenclature that has been built up over the years; and third, brand disruption and public confusion among consumers, business partners, and financial institutions due to two entities with similar names and conflicting legal statuses. The government's unilateral efforts to regulate data without protecting the rights to names that were legally acquired (acquired rights) before the enactment of SE AHU 168/2024, according to Bagir Manan, contradict the principle of prohibiting retroactivity that harms acquired rights in a State of Law (Rechtsstaat).[29]

There is a widespread sociological misconception among MSMEs that the NIB is a static, perpetual license. Under Government Regulation No. 5 of 2021 concerning the Implementation of Risk-Based Business Licensing (OSS-RBA), the NIB is a dynamic instrument whose validity depends entirely on maintenance, data updates, and regular compliance reporting, in line with the shift in state oversight paradigm from ex-ante to ex-post, which is tightened through audits and Investment Activity Reports (LKPM) as per BKPM Regulation No. 5 of 2021, which must be reported semiannually for micro- and small-scale enterprises and quarterly for medium- and large-scale enterprises.[30]

A normative legal analysis demonstrates an absolute interdependence between the Ministry of Law and Human Rights' registration regime and the Ministry of Investment/BKPM's licensing regulations, where the AHU Certificate of Establishment (SKT AHU) is an absolute prerequisite (conditio sine qua non) for CVs to obtain and maintain their legal standing within the licensing ecosystem. This finding aligns with Hutabarat (2021)'s analysis of legal vulnerabilities resulting from the forced integration of sectoral licensing, and with Chensita and Murjiyanto's (2021) findings that the shift to SABU absolutely binds entities to an integrated supervisory system.[31]The absence of CV recording in AHU which was

---

[29]Monetta Quenella, 2026, "The Position and Legal Protection of Limited Partnerships (CVs) Whose Deeds of Establishment Have Not Been Registered," Integrative Perspectives of Social and Science Journal, Vol. 3, No. 2, Surabaya, pp. 791–801.
[30]Ivone Tara Chensita and Raden Murjiyanto, 2021, "Electronic Registration of Business Establishment Through the Business Administration System," IUS QUIA IUSTUM Law Journal, Vol. 28, No. 2, Yogyakarta, pp. 396–417.
[31]Ibid.

executed permanently by SE AHU 168/2024 gave rise to a procedural deadlock: blocking the database at the upstream level (AHU) triggered the system algorithm at the downstream level (OSS) to auto-reject all access to the relevant entity, proving the realization of Farezhi's (2020) concerns regarding the absolute paralysis of entities that are not registered in SABU.

The derivative implications are very fatal and in line with Quenella's (2026) findings regarding the loss of civil protection of entities in the eyes of public and private law: the OSS system automatically concludes that blocked CVs are business entities that intentionally violate the obligation to maintain NIB, so that the investment authority imposes layered administrative sanctions according to the hierarchy of BKPM Regulation Number 5 of 2021, starting from written warnings, freezing of NIB, to absolute revocation of business license rights. Thus, failure to fulfill obligations in the AHU not only negates the principle of civil publicity, but also has direct implications for the execution of the revocation of commercial rights and the demise of the entity's commercial operations in the eyes of the state.[32]

3.3 Construction of CV Deed of Establishment Prepared by Notary

Facing the closure of CV registration services in the Business Entity Administration System (SABU) and the potential for issues regarding the continuity of the identity and business activities of unregistered CVs, one practical alternative that can be considered is the formation of a new CV entity as a business continuity restructuring strategy. This construction cannot be understood as an automatic replacement of the old CV with a new CV, but rather as the formation of a new legal entity that must meet the requirements for establishment and registration in accordance with applicable laws. The new CV also does not automatically inherit all the rights and obligations of the old CV, so that any transfer of assets, contracts, receivables, or obligations must be based on valid legal acts and still take into account the interests of third parties.

If assets of an old CV are to be used in the activities of a new CV, the transfer of assets must have a clear legal basis and be carried out transparently. Similarly, the transfer of obligations to a new CV cannot be done simply by including a clause in the deed of establishment. Article 1413 of the Civil Code stipulates that debt renewal (novation) can occur, among other things, if a new debtor replaces an old debtor who is released from his obligations. Therefore, if the formation of a new CV is accompanied by the transfer of the debt of the old CV, such construction must meet the requirements of novation and may not be used to reduce or eliminate creditor rights.

[32] Monetta Quenella, Op. Cit.

Thus, the formation of a new entity can be an alternative to maintain the continuity of business activities, but cannot be used as an instrument to eliminate the legal obligations of the old CV. Every transfer of assets and liabilities must be carried out openly, responsibly, and pay attention to the rights of creditors and third parties. In this context, Notaries have an important position because Article 15 of the Notary Law authorizes Notaries to make authentic deeds regarding the actions and agreements desired by the parties and to provide legal counseling in connection with the making of deeds. Furthermore, Article 16 paragraph (1) requires Notaries to act in a trustworthy, honest, thorough, independent, impartial manner, and to protect the interests of the parties involved in legal actions.

Therefore, the role of a notary in this construction is more appropriately positioned as an instrument of preventive legal protection within the limits of his or her official authority, rather than as a substitute for the state's protective function. Philipus M. Hadjon distinguishes legal protection into preventive and repressive protection. Preventive protection provides legal subjects with the opportunity to express objections or opinions before a government action takes definitive form, while repressive protection is directed at resolving disputes after a violation has occurred.[33]

From this perspective, the creation of a deed by a Notary can provide preventive protection as long as the deed is used to provide certainty regarding the identity of the parties, the object of the legal act, the rights and obligations of the parties, and the legal consequences of the transaction. This function is in line with Satjipto Rahardjo's view that the law provides protection for human interests by granting measurable rights and powers to legal subjects. Satjipto Rahardjo also positions legal protection as a form of protection for the rights of those who are harmed so that the community can enjoy the rights granted by law.[34]

This concept is also in line with Setiono's view, which defines legal protection as an action or effort to protect society from arbitrary actions by authorities that are not in accordance with legal regulations, so that order is created and humans can enjoy their dignity as human beings.[35]Thus, if the unavailability of an administrative mechanism poses a risk to the civil rights of business actors, notarial instruments can function as a preventive measure to provide certainty regarding the legal relationship between the parties, but remain within the authority of the Notary and do not eliminate the administrative obligations determined by the state.

[33]Philipus M. Hadjon, 1987, Legal Protection for the Indonesian People: A Study of Its Principles, Its Handling by the Courts in the General Court Environment and the Formation of State Administrative Courts, Bina Ilmu, Surabaya, pp. 2–3.
[34]Satjipto Rahardjo, 2000, Legal Science, Citra Aditya Bakti, Bandung, p. 53.
[35]Setiono, 2004, Rule of Law (Supremacy of Law), Master of Law, Postgraduate Program, Sebelas Maret University, Surakarta, p. 3.

The construction of the formation of a new entity also has a limit of prudence that must be observed. Notaries must ensure that information regarding the origin of assets, ownership status, outstanding liabilities, contractual relationships, and parties with legal interests are correctly disclosed. This principle of prudence is important because errors or inaccuracies in the preparation of deeds can give rise to legal issues for the notary and the parties. Research on the principle of prudence of notaries shows that notaries need to act carefully, thoroughly, and cautiously to prevent the inclusion of false letters or statements in authentic deeds.

Thus, the formation of a new CV should not be intended to disguise the transfer of assets, avoid obligations to creditors, or create a formal separation between assets and liabilities that essentially still arise from the same business activity. If the transfer of obligations is carried out through novation, there must be a will to renew the debt and the legal requirements for novation must be met. Conversely, if the new CV is used merely as a means to retain assets while deliberately abandoning the obligations of the old CV, such construction can give rise to legal issues affecting the interests of creditors and third parties.

Ultimately, the notarial solution does not resolve the structural issue of the status of old CVs not yet registered with the SABU. This solution is merely an individual mitigation mechanism to maintain business continuity in the absence of adequate administrative mechanisms. Therefore, regulatory reform is needed to comprehensively regulate the status of CVs, Firms, and Civil Partnerships, including a transition mechanism for old business entities, protection of business names, the status of unregistered business entities, their relationship with the OSS system, and the legal consequences for third parties.

Ideally, these reforms should be implemented through regulations that are more robust and able to harmonize the provisions of the Commercial Code with developments in electronic-based business administration. Therefore, the goal of the reforms is not simply to replace the conventional registration system with a digital one, but to create legal certainty, protect existing rights, and provide a fair transition mechanism for businesses that were established before the implementation of the electronic administration system.

4. Conclusion

Based on the explanation of the findings of the results that have been presented previously, the conclusions that can be drawn from this study are as follows: The legal provisions for registration of Limited Partnerships in Indonesia have undergone a transformation from a judicial regime under Article 23 of the Commercial Code to an electronic administration system SABU based on Permenkumham Number 17 of 2018, but the permanent closure of migration services through SE Ditjen AHU No. AHU-168.AH.01 of 2024 creates a hierarchical antinomy between Formell Gesetz and Verordnung, while acting ultra vires as beleidsregel that eliminates civil rights without the binding power of regeling creating procedural deadlocks and norms that are impossible to obey, and injuring the values of justice and benefit that should be balanced with legal certainty according to Radbruch's Theory. The absence of registration records in AHU Online triggers three fundamental implications: degradation of the legal status of CVs into pure civil partnerships or silent firms that destroy the veil of limited liability of limited partners, loss of exclusive rights to company nomenclature, and paralysis of legal standing due to automatic blocking in the OSS-RBA system to the threat of layered sanctions in the form of freezing and revocation of NIB. As mitigation, notarial construction in the form of a fresh start entity through internal liquidation of the old CV and the establishment of a new CV with the same asset contribution and novation of debts and receivables is a rational implementation of the Legal Protection Theory, as long as it is carried out with full transparency regarding the origin of capital and the settlement of old obligations to avoid legal smuggling practices. The suggestions of this research include: For Professional Organizations and Notaries (Indonesian Notary Association), it is necessary to transform into strategic legal consultants who actively apply legitimate legal engineering for MSMEs; For the Government, it is necessary to immediately implement regulations at the level of Laws that regulate the legal status of CVs, Firms, and Civil Partnerships comprehensively while revoking colonial provisions in the Commercial Code that give rise to dualism of norms; and For MSME Business Actors, it is necessary to immediately realize the threat of losing limited liability protection by consulting a Notary before losses spread to personal assets.

5. References

Journals:

Asriva Cynthia Violeta, Dewi Tuti Muryati, dan Dhian Indah Astanti, 2022, "Kedudukan Persekutuan Komanditer dalam Kaitannya dengan Peraturan Menteri Hukum dan Hak Asasi Manusia Nomor 17 Tahun 2018 tentang Pendaftaran Persekutuan Komanditer, Persekutuan Firma, dan Persekutuan Perdata," *Semarang Law Review*, Vol. 1, No. 2.

Ivone Tara Chensita dan Raden Murjiyanto, 2021, "Pendaftaran Pendirian Badan Usaha Secara Elektronik Melalui Sistem Administrasi Badan Usaha," *Jurnal Hukum IUS QUIA IUSTUM*, Vol. 28, No. 2.

Krisnadi Nasution dan Alvin Kurniawan, 2019, "Pendaftaran *Commanditaire Vennootschap* (CV) Setelah Terbitnya Permenkumham No. 17 Tahun 2018," *Jurnal Hasil Penelitian LPPM Untag Surabaya*, Vol. 4, No. 1.

Mochammad Aznawi Faisal et al., 2021, "Kedudukan Peraturan Menteri Hukum dan HAM Nomor 17 Tahun 2018 dalam Hierarki Peraturan Perundang-Undangan Guna Menjamin Kepastian Berusaha," *Jurnal Kertha Patrika*, Vol. 43, No. 3.

Monetta Quenella, 2026, "Kedudukan dan Perlindungan Hukum Persekutuan Komanditer (CV) yang Akta Pendirianya Belum Didaftarkan," *Integrative Perspectives of Social and Science Journal*, Vol. 3, No. 2, Surabaya, hal. 791–801.

Rilda Muniarti, 2018, "Asas Tanggung Renteng pada Bentuk Usaha Bukan Badan Hukum dan Akibat Hukum bagi Harta Perkawinan," *Cepalo*, Vol. 2, No. 2.

Robert Alexy, 2015, "Legal Certainty and Correctness," *Ratio Juris*, Vol. 28, No. 4, Oxford.

Sylvia Putri, 2025, *Perlindungan Hukum Bank Pasca Penutupan Layanan Pencatatan Pendaftaran dan Pencatatan Perubahan Persekutuan Komanditer (CV)*, Tesis, Universitas Indonesia, Jakarta.

Books:

Achmad Ichsan, 1986, *Dunia Usaha Indonesia*, PT Pradnya Paramita, Jakarta.

Abdul Manan, 2014, *Peranan Hukum dalam Pembangunan Ekonomi*, Kencana Prenada Media Group, Jakarta.

Abdul Rasyid Saliman, 2011, *Hukum Bisnis untuk Perusahaan: Teori dan Contoh Kasus*, Kencana, Jakarta.

Agus Sardjono et al., 2019, *Pengantar Hukum Dagang*, Ed. 1, Cet. 5, Rajawali Pers, Depok.

Bagir Manan, 2004, *Hukum Positif Indonesia: Suatu Kajian Teoretik*, FH UII Press, Yogyakarta.

Bernard Arief Sidharta, 2000, *Refleksi tentang Struktur Ilmu Hukum*, Mandar Maju, Bandung.

H.M.N. Purwosutjipto, 2007, *Pengertian Pokok Hukum Dagang Indonesia 2: Bentuk-Bentuk Perusahaan*, Cet. 11, Djambatan, Jakarta.

Lon L. Fuller, 1969, *The Morality of Law*, Revised Edition, Yale University Press, New Haven.

Philipus M. Hadjon, 1987, *Perlindungan Hukum bagi Rakyat Indonesia: Sebuah Studi tentang Prinsip-Prinsipnya, Penanganannya oleh Pengadilan dalam Lingkungan Peradilan Umum dan Pembentukan Peradilan Administrasi Negara*, Bina Ilmu, Surabaya.

Ridwan HR., 2016, *Hukum Administrasi Negara*, RajaGrafindo Persada, Jakarta.

Satjipto Rahardjo, 2000, *Ilmu Hukum*, Citra Aditya Bakti, Bandung.

Setiono, 2004, *Rule of Law (Supremasi Hukum)*, Magister Ilmu Hukum Program Pascasarjana Universitas Sebelas Maret, Surakarta.

Soedjono Dirdjosisworo, 1997, *Hukum Perusahaan Mengenai Bentuk-Bentuk Perusahaan (Badan Usaha) di Indonesia*, Mandar Maju, Bandung.

Sudikno Mertokusumo, 2007, *Mengenal Hukum: Suatu Pengantar*, Liberty, Yogyakarta.

ISSN: 2828-4836 *Volume 5 No. 4, October 2026: 926-941*

Regulation:

Commercial Law Book (Wetboek van Koophandel for Indonesia).

Government Regulation Number 24 of 2018 concerning Electronically Integrated Business Licensing Services.

Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 17 of 2018 concerning Registration of Limited Partnerships, Public Partnerships, and Civil Partnerships.

Circular Letter Number AHU-168.AH.01 of 2024 concerning the Closure of Transaction Services for Registration and Recording of Changes to Limited Partnerships (CV), Limited Partnerships and Civil Partnerships, Ministry of Law and Human Rights of the Republic of Indonesia.

Internet:

Izinkilat.id, 2025, "CV Kamu Belum Terdaftar di AHU? Ini Dia Resikonya," *Artikel Layanan Hukum dan Perizinan*.

Sah News, 2025, "Perhatian! Pencatatan Firma Ditutup, Berlaku 5 March 2025," *Sah News*, 21 January 2025.