

## The notary's responsibility for the act of including false information in the deed of an extraordinary general meeting of shareholders

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**Abstract.** *The notary is authorized to make a deed as long as it is desired by the parties and according to the rule of law. As an official who has the authority to make a decision, it does not always go well, in this case it often experiences legal problems. The purpose of this study is to find out the legal status of the notary deed which contains incorrect information in the GMS and the responsibility of the notary for the act of inserting incorrect information in the Deed of the Extraordinary General Meeting of Shareholders in Demak Regency based on the perspective of Islamic law. The type of research used by researchers is law-sociology. Sociological law is a type of legal research called field research related to legal provisions and also the reality contained in society. The results of the research obtained are the legal status of the notary deed which contains incorrect information in the General Meeting of Shareholders (GMS), namely that the notary decree is an authentic document that has perfect evidentiary legal force. The responsibility of the notary profession who is proven to have forged deeds has serious implications in terms of legal, professional ethics, and administration. A legally defective notary deed is declared null and void or can be annulled by the court. Notaries are subject to administrative, civil, or criminal sanctions for being proven negligent or intentionally involved in the preparation of deeds containing false information.*

**Keywords:** *Accountability; Fake Deed; Notary.*

### 1. Introduction

Notary in English is called notary and in Dutch is called Van notaris. Notary has an important role in legal traffic and especially in the field of civil law. This is because

a notary is a public office with the authority to make authentic deeds(Salim 2019).

Article 1 number 1 of Law Number 30 of 2004 concerning the Position of Notary as amended by Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2014 concerning the Position of Notary explains that; "Notaries as public officials carry out their profession in providing legal services to the public, and need to receive protection and guarantees in order to achieve legal certainty"(Salim 2019).

Notaries have the authority to make authentic deeds related to acts, agreements and determinations that have been required as applicable laws and regulations or the wishes of the interested party stated in the authentic deed, provide a guarantee of certainty of the date of making the deed, store the deed, provide a grosse, copy and extract of the deed as long as the process of making it is not assigned to an official or other person as stipulated in the law.(Mulyoto 2021).

The authority of a notary in Article 15 paragraph (1) of Law Number 30 of 2004 concerning the Position of Notary as amended by Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2014 concerning the Position of Notary, namely:

"A notary has the authority to make authentic deeds regarding all deeds, agreements and provisions that are required by statutory regulations and/or are desired by interested parties to be stated in an authentic deed, guarantee the certainty of the date of making the deed, store the deed, provide grosses, copies and quotations of the deed, all as long as the making of the deeds is not assigned or excluded to other officials or other people as determined by law."

Based on his authority, a notary is authorized to make a deed as long as it is desired by the parties or according to legal regulations that must be made in the form of an authentic deed. The making of the deed must be based on legal regulations relating to the procedure for making a Notary deed.

Article 15 paragraph (2) of Law Number 30 of 2004 concerning the Position of Notary as amended by Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2014 concerning the Position of Notary, Notaries are also authorized to: a) validate signatures and determine the certainty of the date of private letters by registering them in a special book; b) record private letters by registering them in a special book; c) make copies of the original private letters in the form of copies containing descriptions as written and described in the letter in question; d) validate the conformity of photocopies with the original letter; e) provide legal counseling in connection with the making of deeds; f) make deeds related to land, and; g) make auction minutes deeds.

Notaries have an important role in the Office of Investment and One-Stop Integrated Services (DPMPSTP) in terms of legality and legal compliance. Some of

the main functions of notaries in DPMPSTSP according to Mulyoto (2021) includes: a) Notaries are responsible for making authentic deeds required by companies or individuals; b) Notaries assist in the process of managing various permits and legal documents required by investors or business actors; c) Notaries verify and legalize submitted documents, ensuring that the documents are valid and in accordance with applicable regulations; d) Notaries also provide legal consultation to business actors and assist in resolving legal problems that may arise; and e) Notaries are responsible for ensuring that all legal processes and documents are in accordance with applicable regulations, and for reporting as required to relevant agencies.

The presence of a notary in DPMPSTSP, the legality and licensing process for business actors can be carried out more quickly, efficiently, and in accordance with applicable legal provisions. The relationship between notaries and Law Number 25 of 2007 concerning Investment in Indonesia regulates various aspects related to investment, both from domestic and foreign investors have an important role in the implementation of this law, especially regarding aspects of legality and legal compliance in investment activities.

Notaries act as facilitators and supervisors in ensuring that all legal aspects of investment are carried out in accordance with applicable regulations, including those regulated in Law No. 25 of 2007 concerning Investment. (Mulyoto 2021).

Research conducted by Anggraini and Pakpahan that the regulation in the implementation of the authority to make deeds of Limited Liability Companies (PT) for Foreign Investment (PMA) does not have an article that regulates the obligation to legalize documents made abroad only based on the regulations of the Minister of Foreign Affairs. For documents such as power of attorney, however, this is regulated in the Regulation of the Minister of Foreign Affairs No. 09/A/KP/XII/2006/01 dated December 28, 2006 (point 68) concerning Legalization of Documents (Pakpahan 2024).

Notaries in carrying out their profession as officials who have the authority to make a deed do not always run smoothly, namely in this case they often experience legal problems. The case involving a notary in Demak is suspected of having committed a violation of the law by making a fake deed for the implementation of an extraordinary general meeting of shareholders (EGMS) of the housing developer company PT/ Mutiara Arteri Properti (Sunset 2023).

The reporting party, Michael Setiawan, through his attorney stated that the suspect faked his client's presence at the EGMS and became one of the shareholders with a percentage of 50%, while the client was never present and did not give power of attorney to attend the meeting. The result of the actions carried out by the suspect was a material loss because he was also responsible for the civil lawsuit from the housing company. (Sunset 2023).

A notarial deed obtains an authenticity stamp, according to the provisions of

Article 1868 of the Civil Code if the deed in question meets the following requirements: a) the deed must be made by or before a public official. b) the deed must be made in the form determined by law. c) the public official by or before whom the deed is made must have the authority to make the deed.(Sunset 2023).

The actions of the notary violate the provisions of Article 16 paragraph (1) of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notary: In carrying out his position, a notary is obliged to act in a trustworthy, honest, fair, independent, impartial manner and to protect the interests of the parties involved in the legal act.

Based on the actions carried out by the notary by falsifying the deed of the extraordinary general meeting of shareholders and causing major losses, criminal sanctions are imposed as explained in Article 264 of the Criminal Code, namely that falsification of documents is subject to a maximum prison sentence of 8 years if carried out on an authentic deed.

Incorrect information in the GMS deed can include various forms of manipulation or inconsistency with the actual facts. It is important for companies to ensure that all information in the GMS deed is prepared transparently, accurately, and in accordance with applicable laws and regulations to avoid legal risks and maintain shareholder trust.

Explanation of Article 264 of the Criminal Code paragraph (1) is that of course the act threatened in this article must contain all the elements or conditions contained in Article 263, and apart from that, there is an additional condition that the forged letter consists of an authentic letter.(Soesilo 1991).

In making the deed, the notary must be responsible for the form of the deed, must not deviate from the provisions stipulated in the Notary Office Law, and the form of the notarial deed is regulated in Article 38 of Law Number 30 of 2004 concerning the Notary Office as amended by Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2014 concerning the Notary Office.

Research conducted by Uchaimid Biridlo and Wiwin Tarwini on "Innovation in Licensing Services Through Online Single Submission (OSS): Study on Business Licensing at the Capital Investment and One-Stop Integrated Service Office (Dpmpstsp) of Bekasi Regency" found that the position of notaries in electronically integrated business licensing services towards accelerating business licensing in Bekasi Regency is good, but these efforts have not been running optimally, obstacles are still often faced by DPM-PTSP, especially regarding supporting facilities.(Tarwini 2019).

Based on the explanation in the background, the researcher will conduct an analysis related to the function, position and responsibility of a notary at the DPMPTSP (Investment and One-Stop Integrated Service Office) office in Demak.

The researcher in this thesis proposal proposes the title "Notary's Responsibility for the Act of Entering Incorrect Information in the Deed of Extraordinary General Meeting of Shareholders".

The objectives of this study are a) to determine and analyze the legal status of notarial deeds containing false information in the GMS, and; b) to determine and analyze the notary's responsibility for the act of entering false information in the Deed of Extraordinary General Meeting of Shareholders in Demak Regency based on the perspective of Islamic law.

## **2. Research Methods**

The type of research used by the researcher is legal sociology. Legal sociology is a type of legal research called field research related to legal provisions and also the reality that exists in society.(Waluyo 2002). Type of research is descriptive-qualitative. Descriptive-qualitative research is research that explains, records, analyzes and interprets the objects studied based on observations, interviews and documentation.(Mardalis 2004). Data collection was obtained by conducting interviews and literature studies relevant to the research topic related to the legal status of Notaries at the Capital Investment and One-Stop Integrated Service Office and legal accountability for Notaries at the Capital Investment and One-Stop Integrated Service Office who commit violations.(Ali 2009). Data analysis in this study uses qualitative analysis, namely data that is not in the form of numbers that can be obtained from recordings, observations, interviews, or written materials (Laws, documents, books, and so on) in the form of verbal expressions)(Taufani 2018).

## **3. Results and Discussion**

### **3.1. The legal position of a notarial deed containing incorrect information in a GMS**

On January 16, 2025, the first trial was held at the Semarang District Court with the agenda of reading the indictment. The Public Prosecutor charged Notary YA with Articles 263 and 266 of the Criminal Code on charges of falsifying an authentic deed. The defendant attended the trial online from detention. The defendant's legal counsel stated that he would file an exception to the indictment.

This case highlights the importance of the integrity and responsibility of a notary in making authentic deeds, as well as the legal impacts arising from the abuse of such authority. Notary YA is suspected of making a deed of the Extraordinary General Meeting of Shareholders (RUPS LB) for PT Mutiara Artery Properti (PT MAP) that contains false information. Notary Yustiana prepared an authentic deed to record the results of the Extraordinary General Meeting of Shareholders of PT

MAP. In the deed, there is likely to be the inclusion of information or statements that do not correspond to the actual facts.

There are allegations that in the deed, Notary Yustiana may have included the names or information of shareholders who were not present or did not provide power of attorney to be represented at the meeting, this is a serious violation of the principles of honesty, integrity and fairness in the process of making notarial deeds. Notarial deeds containing false information can be canceled or deemed invalid by the court. YA Notaries can be faced with legal sanctions, both criminal and administrative, in accordance with applicable regulations.

The injured party, such as shareholders who are not properly represented in the deed, has the potential to file a civil lawsuit to obtain restitution or compensation. The defense carried out by Notary YA in the case of alleged forgery of the deed of the Extraordinary GMS of PT Mutiara Artery Properti can involve several aspects based on applicable legal principles and general practices in similar cases.

The notary can argue that the deed of the Extraordinary GMS was made based on documents, data, and statements submitted by related parties (for example, the management or shareholders of PT MAP). This is in accordance with the duties of a notary as a public official who is not authorized to verify the material truth of the information provided by the parties.

The legal basis is Article 16 paragraph (1) letter a of the Notary Law (UUJN) which states that notaries are required to act based on information from the parties. The defense is that if there is a discrepancy, responsibility for the false information lies with the party providing the information, not the notary.

The defense can be directed to question the evidence of the absence or disagreement of the shareholders mentioned in the deed, if there is no official document proving that a particular individual did not give power of attorney or was absent, Notary YA can question the basis of the accusation.

The notary only records the statements of the parties present at the meeting, and the attendance is supported by documents such as an attendance list or a power of attorney. The defense can focus on the absence of malicious intent (*mens rea*) in the preparation of the deed. The YA notary may state that every step was taken according to standard procedures and there was no intention to include false information, if there was an error it was the result of an administrative or technical error, not a criminal act.

Notary YA can show that all procedures have been carried out in accordance with UUJN, such as verifying the identities of the parties present, recording supporting documents, and reporting to relevant agencies. Legal basis Article 38 of UUJN states that a notary is required to ensure that the deed is made based on the will and information of the parties.

The notary believes that if the case involves administrative or ethical violations, the defense can request that the case be first examined by the MKN to determine whether there are significant ethical violations before being processed to the criminal realm. The legal basis for this is Article 66 of the UUJN which states that investigators need permission from the MKN to examine notaries regarding the implementation of their duties.

Notary YA submitted additional evidence and witnesses supporting that the deed was drawn up legally and professionally, including the list of attendees of the GMS, a power of attorney from the represented shareholders and official company documents supporting the implementation of the GMS. Using this approach, Notary Yustiana can build a strong defense to prove that she acted in accordance with the authority stipulated in the law and did not violate procedures.

Legal Acts are acts or actions carried out with the intention of causing legal consequences. In other words, legal acts are carried out with the aim of creating, changing, or terminating certain rights and obligations under the law. Examples of legal acts are sales and purchase agreements, marriages, and gifts. In legal acts, there is an element of intent and the will of the perpetrator to regulate his rights or obligations in accordance with applicable law.(Tedjosaputro 2016).

Forgery of a deed by a notary can be categorized as criminal, administrative, or both, depending on the elements of the violation committed. Forgery of a notary deed can be categorized as a criminal act if there is an element of intent in providing or recording false information that can harm other parties. This is regulated in the Criminal Code (KUHP).

The Violated Article is Article 263 of the Criminal Code concerning forgery of documents. Article 263 of the Criminal Code (KUHP) discusses the criminal act of forgery of documents. Notary YA concerning forgery of the deed of the Extraordinary General Meeting of Shareholders (RUPS LB) of PT Mutiara Arteri Property (PT MAP) who committed a crime must first go through an examination process by the Regional Supervisory Board (MPD) and/or the Notary Honorary Council (MKN), in accordance with the procedures stipulated in Law Number 2 of 2014 concerning the Notary Position (UUJN). This process aims to protect the notary profession while ensuring that the actions taken are in accordance with applicable laws.

Research conducted by Mustafa (2016) that the General Meeting of Shareholders (GMS) held by a company is a very important organ in order to take various policies related to the company. In order for the results of this GMS to have legal force, the implementation of the GMS must be made into minutes of the meeting which are approved and signed by all GMS participants to be stated in an authentic deed made by a notary as a public official.



A notary as a public official is only responsible for the formal correctness of the deed he makes, namely based on what he has seen, witnessed and experienced as stated in the Deed of Minutes of the General Meeting of Shareholders (GMS). Notaries cannot be sued for the correctness of the contents of the minutes of the GMS meeting, however Notaries must adhere strictly to the code of ethics for the Notary Office which has established rules that bind Notaries, in addition to what is regulated in the Law on Notary Positions.

The legal implication of a fake notarial deed is that it is void ab initio. A fake notarial deed is considered to have no legal force from the beginning of its creation. The deed cannot be used as authentic evidence in a legal process. The injured party can file a lawsuit in court to cancel the fake deed. After the court decides to cancel it, the deed no longer has legal force.

Decisions made by majority shareholders but violate the rules can result in sanctions from the Financial Services Authority (OJK) or the Ministry of Law and Human Rights, especially if the company is a public company. The decision is detrimental to creditors or other parties, then the company can be subject to civil lawsuits or lawsuits for suspension of debt payment obligations (PKPU).

### **3.2 The notary's responsibility for the act of entering false information in the Deed of Extraordinary General Meeting of Shareholders in Demak Regency based on the perspective of Islamic law**

Notaries have an important role in the Investment and One-Stop Integrated Services Agency (DPMPTSP), especially in relation to the legality of documents required by the community or business entities for investment and licensing activities.(Mustakim 2016).

Notaries act as public officials who are responsible for making authentic deeds and providing legal certainty for legal documents. In the context of the Investment and Integrated Services Agency, notaries are not directly under the DPMPTSP, but act as partners or supporting parties who assist in the administration and legality process.

Related regulations are explained in Law No. 2 of 2014 concerning the Position of Notary (UUJN), which regulates the authority of notaries in making authentic legal documents. Government Regulation on Risk-Based Business Licensing (OSS) requires the involvement of notaries in supporting the issuance of business legality.

DPMPTSP selects notaries based on the criteria of legality, integrity, technical competence, communication, and quality of service. Notaries who cooperate must be able to support efficiency and transparency in document management and provide professional and reliable services according to investment and licensing needs.



The legal basis for making a Deed of General Meeting of Shareholders (GMS) in companies in Indonesia is based on several laws and regulations governing corporations, companies, and notaries. Article 1320 of the Civil Code concerning the requirements for the validity of an agreement, which also applies to the making of a deed, including decisions in a GMS which is an agreement between the company's shareholders (Amanda, 2022).

Law Number 40 of 2007 concerning Limited Liability Companies (UU PT) Article 1 Paragraph (1) states that a limited liability company is a legal entity established based on an agreement and carrying out legitimate business activities. Article 86 Paragraph (1) stipulates that decisions taken in a company's GMS must be stated in a deed made by a notary.

Law Number 40 of 2007 concerning Limited Liability Companies (UU PT) Article 87 regulates the obligation to hold a GMS periodically and the submission of the decision in the form of an authentic deed. Article 89 regulates the voting procedure in the GMS and its validity if attended by more than 50% of shareholders.

The legal responsibility of Notary YA regarding the forgery of the deed of the Extraordinary General Meeting of Shareholders (RUPS LB) of PT Mutiara Arteri Property (PT MAP) includes civil liability. Civil liability arises if the forgery of the deed causes losses to other parties, who can claim compensation based on civil law. The legal basis is Article 1365 of the Civil Code (Unlawful Acts), namely "anyone who commits an unlawful act that harms another person is obliged to compensate for the loss". Article 84 of the Notary Law (UUJN) explains that a notary is responsible for every deed he makes, including intentional errors or negligence (Wahyuni, 2021).

Research conducted by The Last Supper (2024) that the regulation in the implementation of the authority to make a deed of a Limited Liability Company (PT) for Foreign Investment (PMA) does not have an article that regulates the obligation to legalize documents made abroad only based on the regulations of the Minister of Foreign Affairs. For documents such as power of attorney, however, this is regulated in the Regulation of the Minister of Foreign Affairs No. 09/A/KP/XII/2006/01 dated December 28, 2006 (point 68) concerning Document Legalization.

The form of civil liability of Notary Yustiana Servanda related to the forgery of the deed of the Extraordinary General Meeting of Shareholders (RUPS LB) of PT Mutiara Arteri Property (PT MAP) includes material compensation, namely the Notary must replace the loss in the form of money or other assets lost due to his actions. Immaterial compensation if the notary's actions cause non-material losses such as good name or reputation.

Forgery of authentic deed of Notary YA at the Extraordinary General Meeting of Shareholders (RUPS LB) of PT Mutiara Arteri Property (PT MAP) is an act of entering or approving false information into the deed, which aims to deceive or harm other parties. This act violates criminal law and can be subject to sanctions in accordance with the Criminal Code.

The relationship between false information and forgery is the cause of false information being the main element that is the basis for forgery of an authentic deed. Without false information, forgery of a deed cannot occur. A notary who knows or should know that the information entered is not true, but still includes it in the deed, can be considered to have committed forgery.(Irfanti 2024).

False information is often included to achieve certain goals, such as changing share ownership, ratifying invalid decisions, or manipulating the company's organizational structure. False information is the core of the forgery of the RUPS-LB deed by a notary. A notary who intentionally includes or allows false information to be included in the deed can be subject to criminal, civil, or administrative sanctions. Forgery of an authentic deed damages legal integrity and can have serious consequences for the parties involved.

Information in the Deed Based on the Parties is explained in Article 44 of Law Number 30 of 2004 concerning the Position of Notary (UUJN) that: "The notary is not responsible for the contents of the deed made based on information from the parties." This means that the notary cannot be punished if the error in the deed comes from false or incorrect information provided by the parties concerned.(Bambang Yudianto, Felicitas Sri Marniati, and Putra Hutomo 2023).

Errors occur due to negligence in the writing process (for example, typos or misspellings), this can be considered an administrative error, not a criminal one. Cases like this will be resolved through the Notary Supervisory Board (MPN), not through the criminal courts.(Tigris, Yusuf, and Santosa 2023).

Research conducted by Armansyah, (2024) explained that the Notary who is free from charges will be restored to the good name, position and dignity of Notary Hartono as a Public Official who made the authentic deed. The restoration of the rights of the convicted Notary is conveyed by the clerk to the defendant and several agencies, namely the investigator, public prosecutor, the Indonesian Notary Association and to the Head of the Residents' Association (RW) at the defendant's residence. In addition, a lawsuit for compensation can be filed with the Civil Court to the State.

The responsibility of a notary in carrying out his/her duties is very important to ensure compliance with the code of ethics and legal regulations, which include aspects of honesty, accuracy, and compliance with formal procedures. The articles above are the legal and ethical basis for notaries in carrying out their functions.(Munandir and Luth 2017).

Research conducted by Purba, et.al, (2024) explains that the elements of the crime of forgery of a deed are then deliberate/negligent error that the notary makes the deed intentionally or deliberately or wants the result to be the deed is aware that the deed violates the formal aspects of making a notarial deed and the making of the deed is based on the will of the notary because the documents listed in the deed are fake documents and the related party denies the existence of the deed.

Legal Consequences of Forgery of the Making of a Deed of Statement of the Decision of an Extraordinary GMS Made by a Notary is that the notary is subject to criminal penalties under Article 266 paragraph (1) of the Criminal Code in conjunction with Article 56 paragraph (1) of the Criminal Code. Analysis of the Considerations of the Decision of the District Court Judges in the Decision of Case Number: 898/Pid.B/2022/PN. Jkt. But it is that the Defendant has committed an act of forgery of the deed and sentenced the Defendant to be subject to this decision. (Purba, et.al 2024).

Islamic law provides clear guidelines on the importance of integrity in every legal act, including in the creation of deeds or documents that regulate the rights and obligations between parties.

Islam explains that amanah (trust) is one of the basic principles that must be possessed by every individual, including a notary. A notary must carry out his duties with full honesty and must not abuse the trust given by the parties involved in making the deed. Surah Al-Ahzab (33:72);

God willing وَالْجِبَالِ فَآتَيْنَ أَنْ يَحْمِلْنَهَا وَأَشْفَقْنَ مِنْهَا وَحَمَلَهَا الْإِنْسَانُ إِنَّهُ كَانَ ظَلُومًا جَهُولًا ﴿٧٢﴾

"Indeed, We have offered a trust to the heavens, the earth and the mountains, so they are reluctant to carry this trust and are afraid of betraying it, and humans carry this trust. Indeed, humans are very unjust and very stupid." This verse teaches that humans have a big responsibility in carrying out their trust, which is also relevant for a notary in carrying out his profession (Ministry of Religion 2024).

Honesty is a fundamental principle in Islam. A notary must ensure that all information contained in the deed he/she makes is true and in accordance with the facts. Forgery or concealment of facts is a form of betrayal that is strictly prohibited in Islam as explained in Surah Al-Ahzab (33:70-71);

يَا أَيُّهَا الَّذِينَ آمَنُوا اتَّقُوا اللَّهَ وَقُولُوا قَوْلًا سَدِيدًا ﴿٧١﴾

Lord O Lord, O فَآرَ قَوْلًا God willing يُضِلُّكُمْ أَعْمَالَكُمْ وَيَغْفِرْ لَكُمْ

"O you who believe, fear Allah and speak the right words." This verse emphasizes the importance of speaking honestly and correctly, which is a guide for a notary in recording legal acts (Ministry of Religion 2024).

The Prophet Muhammad SAW emphasized the importance of honesty in every aspect of life, including transactions and agreements: "The sign of a truly believer is he who is honest in every word and deed." (HR. Ahmad and Al-Bukhari). This hadith teaches that every believer must prioritize honesty, which is also an obligation for a notary in carrying out his duties.

The Prophet Muhammad SAW also forbade fraud and cheating in transactions and legal matters. This applies to the profession of notary who is responsible for ensuring the validity of documents and honesty in the agreements made: "Whoever deceives us, then he is not part of us." (HR. Muslim). This hadith strictly forbids all forms of fraud, including in making documents that are not in accordance with the facts or bad intentions in making agreements.

The Prophet Muhammad SAW taught that everyone who is entrusted with recording or making an agreement must maintain that trust honestly and correctly: "Every trust will be held accountable on the Day of Resurrection." (HR. Al-Bukhari). This hadith reminds us that trust, including in making deeds or legal documents, is a great responsibility that must be carried out with integrity and honesty, because later we will be held accountable for it.

The Indonesian Ulema Council (MUI) often issues fatwas that emphasize the importance of honesty in any profession. One relevant fatwa is the fatwa on honesty in transactions and professions that is regulated in various guidelines issued by the MUI. MUI Fatwa Number 23 of 2002 emphasizes the importance of honesty in every type of economic transaction, which applies to all professions, including professions related to legal documents. This fatwa emphasizes that in Islam, all forms of fraud and falsification of information in transactions are forbidden. "Every transaction that is carried out dishonestly, including those related to falsification of documents or fraud in making deeds, is forbidden and must be avoided by Muslims."<sup>1</sup>

The above fatwas emphasize that honesty is a principle that cannot be ignored in any profession, including professions related to legal records, such as the notary profession. A notary or professional who handles legal documents or transactions must: Act honestly and must not commit fraud or cheating, maintain the trust given by the parties involved in the legal transaction and avoid any form of falsification or concealment of facts that are detrimental to other parties.

#### **4. Conclusion**

The validity of the GMS deed made by the majority shareholder must still pay attention to the applicable legal provisions, the company's articles of association, and protection of minority shareholders. If the decision in the deed is contrary to the law or is detrimental to another party, then the deed can be canceled through

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<sup>1</sup> MUI Fatwa Number 23 of 2002.

a civil lawsuit, sued in court based on the PT Law, give rise to criminal sanctions if there are elements of violation of the law and result in administrative sanctions for the company. Notaries who commit ethical or legal violations will face sanctions from the Regional Supervisory Board (MPD), Regional Supervisory Board (MPW), or Central Supervisory Board (MPP) as regulated in Law Number 2 of 2014 concerning the Position of Notary. Sanctions can be in the form of written warnings, suspension or temporary dismissal and permanent dismissal from the position of notary. Notaries must be more careful and thorough in checking supporting documents and ensuring that all parties involved provide correct and complete information. In the future, notaries will include a clause stating the parties' responsibility for the material truth of the information they provide in the deed. The Indonesian Notary Association (INI) and related agencies need to provide adequate legal protection for notaries who work in accordance with procedures but still face problems due to incorrect information from the parties.

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Law Number 40 of 2007 concerning Limited Liability Companies

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Civil Code

Al-Qur'an

Al-Hadith